

Van Buren Triple
P. Monitoring Assessment Tool – Title IV-E Foster Care CFDA# 93.658
ProtectOhio Waiver

Background:

Authorization:

Social Security Act, Title IV-E, Section 470, et seq.; as amended.

Objectives:

The Title IV-E Foster Care program helps States, Indian Tribes, Tribal organizations and Tribal consortia (Tribes) to provide safe and stable out-of-home care for children under the jurisdiction of the State or Tribal child welfare agency until the children are returned home safely; placed with adoptive families, or placed in other planned arrangements for permanency. The program provides funds to assist with the costs of foster care maintenance for eligible children; administrative costs to manage the program; and training for public agency staff, foster parents and certain private agency staff. In addition, \$3 million is reserved for technical assistance and plan development/implementation grants to eligible Tribes beginning in FY 09.

Uses and Use Restrictions:

Formula grant funds may be used by the State or local (under State supervision) child welfare agency or by the Tribal child welfare agency for FFP in foster care maintenance payments on behalf of eligible children; for administrative and training costs; and for costs related to design, implement and operate a statewide data collection system. Funds may not be used for costs of social services such as those that provide counseling or treatment to ameliorate or remedy personal problem, behaviors, or home conditions for a child, the child's family, or the child's foster family. Plan development/implementation grants to Tribes are one-time grants for projects lasting up to 24 months that are to be used to develop a plan to operate a Title IV-E program for foster care, adoption assistance and kinship guardianship as specified under section 479B of Title IV-E. The Tribe must submit a plan for the Title IV-E program within 24 months of receiving the plan development grant or must repay the grant funds, unless the HHS Secretary waives the requirements under section 471 to carry out a program under section 479B. There is \$3 million reserved for technical assistance and plan development/implementation grants to eligible Tribes beginning in FY 09.

Eligibility Requirements

Beneficiary Eligibility:

Eligible children whose removal and placement in foster care are in accordance with a voluntary placement agreement or judicial determinations to the effect that continuation in the home would be contrary to the child's welfare and that reasonable efforts were made to prevent the removal (or that such efforts were not necessary), and whose placement and care are the responsibility of the State or Tribal agency administering the Title IV-E program.

Credentials/Documentation:

Formula Grants: Costs are to be determined in accordance with OMB Circular No. A-87 and 45 CFR Part 92. Plan Development/Implementation Grants: Non-profit agencies must submit proof

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of non-profit status. Applicable costs and administrative procedures will be determined in accordance with 45 CFR Part 92. OMB Circular A-87 applies to this program.

Local courts may remove children from their homes and place them in the custody of the PCSA. The PCSA will place these children with foster care providers.

In October 1997, Ohio implemented “ProtectOhio,” a Title IV-E child welfare demonstration project created under a waiver from the U.S. Department of Health and Human Services. This waiver covered 14 counties, including Hamilton County. This project was designed to waive certain restrictions on the use of Title IV-E monies and to expand foster care coverage to more children. Under the ProtectOhio waiver approved by the United States Department of Health and Human Services (HHS), federal law was waived in two regards: 1) eligibility, and 2) services. The effect of these waivers was to allow participating county agencies to expend Title IV-E monies for children and families who are not normally eligible and for services that would not normally be covered with Title IV-E funding. The scope of the waiver covered monies which would have been used for Title IV-E foster care maintenance payments.

Under the terms of the ProtectOhio waiver, Title IV-E funding which would have been used for Title IV-E foster care placement and maintenance may be used for children and families for foster care placement and maintenance as well as for costs which would not normally be allowable, such as costs for family support, family preservation services, respite care, family mediation, intensive family reunification, court-appointed assisted guardianship and post-placement supportive services. Counties participating in ProtectOhio take on additional financial risk for the cost of child welfare services because Title IV-E ProtectOhio funding, unlike regular Title IV-E funding, is capped. These counties trade unlimited federal financial participation in the costs of out-of-home child care for the flexibility to spend limited resources on a wider range of child welfare services.

ProtectOhio capitation payments are sent to participating counties each month by ODJFS. The capitation process has characteristics of a block grant, allowing counties to obtain and hold federal monies for expenditure later but capping program costs. Counties must provide a match for the capitation funds and document the receipt and expenditure of ProtectOhio and any matching dollars.

Review Objectives:

- To determine whether Protect Ohio funds are utilized on allowable items;
- To determine whether costs are recorded and charged appropriately;
- To determine whether Protect Ohio funds accounted for in separate accounts;
- To determine whether adequate documentation exists to support a federal claim; and
- To determine whether Foster care maintenance costs are in agreement with approved ICCA/contracts.

Procedures:

	Program Step	Date/ Initials	Work Paper Reference
1.	Discuss Foster Care payment procedures and controls and prepare narrative.		

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2.	Obtain the financial reports from the PET (or similar) system for receipts and expenditures assigned to ProtectOhio program. Additionally, obtain the county auditor's receipt and expenditure ledgers for the ProtectOhio sub-account.		
3.	Identify all the ProtectOhio expenditures made during most recently completed fiscal quarter.		
4.	From the population of ProtectOhio expenditures noted above, select ten payments disbursed and claimed to ProtectOhio and obtain the related invoices and supporting documentation.		
5.	<p>For the sample selected for detail review, determine whether:</p> <ul style="list-style-type: none"> • The claimed cost is allowable under the ProtectOhio waiver and constitutes a "child welfare" expenditure; • The cost can be traced to an individual child; • The invoice rate is in agreement with the relevant Individual Child Care Agreement (ICCA) or a contract; • The relevant ICCA was signed prior to placement or within seven days of placement for emergency placements; • The number of days billed is in agreement with the agency's placement records; • The cost was charged to an appropriate code; and • The invoice is mathematically correct. 		
6.	Review the PET receipt reports and the county auditor's revenue ledgers to determine if Protect Ohio funding is being appropriately recorded. Ensure amounts receipted each month agree to the amounts listed in the OFC payment spreadsheet (obtained from OFC).		
7.	Ensure the agency has properly receipted matching funds within ten days of receiving the ProtectOhio grant funds.		
8.	Ensure there are no transfers of Protect Ohio funds to other accounts or funds.		
9.	If the agency utilizes SCPA funds for a portion of the ProtectOhio matching funds, ensure that the total SCPA used for matching funds, plus SPCA utilized on the Certification of Funds, plus any expenditures directly charged to SCPA does not exceed the total SCPA allocation for the SFY.		
10.	Conclusion:		

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	Program Step	Date/ Initials	Work Paper Reference
	<p>Consider whether there are any instances of non compliance or a systemic problem due to a lack of adequate internal control exists with regards to your procedures. If so, make an appropriate notation as an Issue in Auto Audit.</p> <p>Prepare a segment summary to reflect work completed and results of your testing. (Note: An example index/segment summary can be obtained from the Auto Audit Library.)</p>		