

**Van Buren Triple  
H. Monitoring Assessment Tool – TANF 93.558**

**Temporary Assistance for Needy Families (TANF)  
Prevention, Retention and Contingency (PRC)**

**Background:**

**Authorization:**

Social Security Act, Title IV, Part A, 42 U.S.C 601 et seq.

**Program Objectives:**

To provide grants to States, Territories, the District of Columbia, and Federally-recognized Indian Tribes operating their own Tribal TANF programs to assist needy families with children so that children can be cared for in their own homes; to reduce dependency by promoting job preparation, work, and marriage; to reduce and prevent out-of-wedlock pregnancies; and to encourage the formation and maintenance of two-parent families.

The federal program categorizes TANF benefits into two categories: assistance and non-assistance. Non-assistance benefits are provided under the Prevention, Retention, and Contingency (PRC) program. PRC services are not counted toward time limit restrictions for receiving TANF cash assistance. Each county offering PRC services establishes a PRC Plan and may only provide services in accordance with its plan. PRC services must meet at least one of the four purposes of TANF noted above under Program Objectives. Eligibility standards for PRC are established by the individual counties as part of their PRC plans.

**Review Objectives:**

- To determine whether evidence of program eligibility is present;
- To determine whether PRC Plans conform to state and federal requirements;
- To determine whether costs charged to the PRC program are allowable; and
- To determine whether costs for PRC benefits and services are properly recorded.

**Procedures**

	Program Step	Date/ Initials	Work Paper Reference
1.	Obtain the agency's most recent PRC Plan and ensure the services included appear allowable to the TANF program as non-assistance benefits.  There should be a link between the services provided and a TANF purpose. If it is unclear which TANF purpose a service is designed to achieve, it should be communicated as such in the TA report and in the section summary under step 8 below.		

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2.	<p><u>Contract Charges</u></p> <p>From the list of county contracts and subgrants, select a contract for goods or services the cost of which directly charged to the TANF program.</p> <p>Review the contract to determine whether:</p> <ul style="list-style-type: none"> <li>• The goods or services were used for a proper TANF purpose (i.e., which of the TANF goals applies); and</li> <li>• The goods or services were an allowable cost under the terms of the county’s PRC plan.</li> </ul>		
3.	<p>Select two invoices paid under the contract and charged to the TANF PRC program and determine whether:</p> <ul style="list-style-type: none"> <li>• The goods or services invoiced were provided and are within the context of the contract deliverables;</li> <li>• The invoiced goods or services were provided within the contract term;</li> <li>• The invoice was mathematically correct and the charges agreed with the contract (e.g., unit rate);</li> <li>• The goods or service meet the program needs; and</li> <li>• The payment made matched the invoice amount and was charged to the proper financial code.</li> </ul>		
4.	<p>From the invoices reviewed, select five recipients and verify the documentation supports their eligibility.</p> <p>If the selected contract is with a subrecipient which determines eligibility for services, ensure the agency’s monitoring procedures includes a review of eligibility processes and controls.</p>		
5.	<p><u>Non-Contract Charges</u></p> <p>Select two invoices, the costs of which were directly charged to the TANF PRC program. Review the invoices to determine whether:</p> <ul style="list-style-type: none"> <li>• The goods or services invoiced were provided;</li> <li>• The invoices were mathematically correct;</li> <li>• The goods or services were used for a proper TANF</li> </ul>		

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	Program Step	Date/ Initials	Work Paper Reference
	<p>purpose;</p> <ul style="list-style-type: none"> <li>• The goods or services are allowable under 2 CFR 225</li> <li>• The goods or services were an allowable cost under the terms of the county’s PRC plan and are within any limitations established in the PRC plan;</li> <li>• The goods or service meet the program needs; and</li> <li>• The payment made matched the invoice amount and was charged to the proper financial code.</li> </ul>		
6.	From the each of the invoices reviewed, select five recipients and verify the documentation supports their eligibility.		
7.	<p><b>Conclusion:</b></p> <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>		