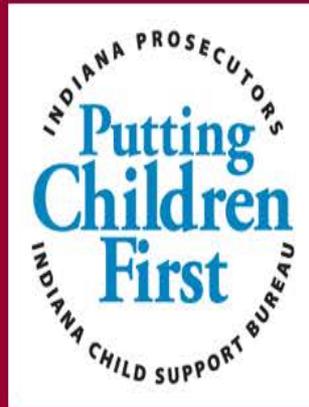


40 Years

Working Together for Children
1976 - 2016



June 14 – 17, 2016

Merrillville, Indiana

Indiana Child Support Conference



INDIANA
DEPARTMENT OF
CHILD
SERVICES

Title IV-D Claims and Expenditures
June 2016 Summer Conference

Adam Norman
Assistant Deputy Director

Donna Frank
Personnel and Legal Operations Counsel

Topics

- Title IV-D Expense Reporting and Reimbursement Complete Guide
- Personnel Expenditures
- Bonus Guidance
- Construction and Major Renovation Guidance
- Inventory Listing



IV-D Expense and Reporting Guide

- Original complete Guide 2011
- Reformatted, shorter, includes all appendices
- Incorporates all new and revised guidance
- Links to Guidance documents
- Annual review



IV-D Expense and Reporting Guide

Indiana Child Support Resources This Site: Indiana Child Support

Indiana Child Support Resources | Policy and Training | Upcoming Conference Information | ISETS Technology | Financial Management Site Actions

Announcements

Upcoming Border Project Conference 7/30/2013 9:43 AM
by Miller, Denise

Please see the attached "Save the Date" for the upcoming Border Project Conference on September 13, 2013. It will be a day of active participation with the Wisconsin/Illinois/Indiana Border Project team members. Please RSVP by August 1, 2013, and...

(More Announcements...)

+ Add new announcement

Calendar

9/2/2013 12:00 AM	Labor Day Holiday State offices closed.
10/1/2013 10:30 AM	CSB Regional CLERK Meeting Northwest (Regions 1, 2, 5 and 9) Meeting held on Indianapolis time.
10/3/2013 10:30 AM	CSB Regional CLERK Meeting Southwest (Regions 8, 13, 16 and 17) Meeting held on Indianapolis time.
10/14/2013 12:00 AM	Columbus Day Holiday State offices closed.
10/15/2013 10:30 AM	CSB Regional CLERK Meeting Northeast (Regions 3, 4, 6, 7 and 11) Meeting held on Indianapolis time.

(More Events...)

+ Add new event

Success Stories

Type	Name
	Success Story

August 2013 - Other State Case Type 8/1/2013 1:37 PM
by Manzke, Jennifer A

On Respondent Interstate Cases you can see what the other state's case type was or is on the CBC screen (also known as the Case Update Screen 03-07 PF2). The Intergovernmental Central Registry Unit (ICRU) is working on a special project in which ICRU...

(More Announcements...)

+ Add new announcement

the Month

SEA 18 Duty to Support a Child

IV-D Claims - Incentives

License Suspension

Social Security Administration (SSA)

INvest

County Security Administrators

Child Support Guidelines 2010

Customer Service Survey Surveys/Questionnaires

Upcoming Conference Information

New Work Reports

Performance Metrics

ISETS Technology and Tools

IRS Security

Self Assessment



Protecting our children,
families and future

Click logo to go to DCS website

Links

- Child Support Data Warehouse
- County Web Email
- Change your Indiana Child Support Resources Password Here
- Indiana State Central Collection Unit (INSCCU)
- FPLS State Services Portal
- Panoptic Paternity Affidavit Search
- Intergovernmental Referral Guide (IRG) Log In
- The Hispanic Child Support Resource Center
- License Suspension
- Federal Office of Child Support Enforcement
- DFR Map
- DFR Contact Information
- DFR Regional Managers
- Alcohol & Tobacco Commission Alcohol Permit Search
- Indiana Professional Licensing Agency - Licensing Search
- Indiana Department of Corrections - Offender Search
- Working with the Military as an Employer
- IN.gov - State of Indiana Website
- Indiana State Personnel Department - Employment Opportunities
- Most Wanted Child Support Evaders

+ Add new link



IV-D Expense and Reporting Guide

IV-D Claims - Incentives >

IV-D Claims - Incentives > Pages > Claims Home

Recycle Bin
All Site Content

Search this site...

Tags & Notes

Claims Documents

Name

Category : Claims Guide, Other Guidance, and Inventory Listing (15)

- Updated Federal Rules Regarding Use of Vehicle as Fringe Benefit
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- Prior Period Adjustment Guidance

Category : IV-D Expenditure Online Tool Guidance and Training (14)

Category : Time and Effort Forms (11)

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Incentive Documents



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Calendar

There are currently no upcoming events. To add a new event, click "Add new event".

(More Events...)

+ Add new event



Personnel Expenditures

- Documentation for Personnel Expenditures
 - Federal regulations require controls to ensure costs charged to program are accurate
 - DCS/CSB developed tool for offices to verify for sufficient controls
 - Certifications completed by 100% IV-D staff
 - Activity reports completed by staff splitting time



Personnel Expenditures

- Employees working 100% on IV-D activities
 - A method of internal control documentation to ensure the employee's duties are 100% related to IV-D activity.
 - This documentation must state that 100% of the employee's time is spent on IV-D activities.
 - CSB recommends the employee or supervisor complete a semi-annual certification confirming 100% of the employee's time was spent on IV-D activity.



Personnel Expenditures

- Employees working on both IV-D and non-IV-D activities
 - A method of internal control documentation to ensure accurate the proper time is charged to the IV-D program.
 - Could include signed reports identifying the individual's daily time spent working on IV-D activity in conjunction with complete time sheets. Together with the report of IV-D activity, document 100% of the employee's time.



Personnel Expenditures

- Employees working on both IV-D and non-IV-D activities
 - Should be detailed time records providing assurance that time charged to IV-D is an accurate reflection of actual time worked on IV-D activity, not an estimate.
 - CSB recommends the employee complete a personal activity report (PAR) confirming the employee's time that was spent on IV-D activity.



Personnel Expenditures

- Employees working on both IV-D and non-IV-D activities
 - The salary and benefit amounts paid from IV-D funds should correlate to the documented effort of each employee to the IV-D program.
 - For example, if documentation supports an individual spent 55% of time on IV-D, 55% of his/her salary would be allowable for federal reimbursement or payable from incentive funds.



Personnel Expenditures

- Part-time definitions
 - 100% IV-D
 - Split IV-D and Non-IV-D
- Direct IV-D work effort
- Indirect IV-D work effort (ex: administrative)



Personnel Expenditures

- Allocating personnel expenditures based on budget estimates
 - This method is not sufficient to determine the amounts to be charged to the IV-D program.
 - Only actual expended funds based upon accurate time records are allowed to be charged to the IV-D program.



Personnel Expenditures

IV-D Claims - Incentives >

IV-D Claims - Incentives

Recycle Bin
All Site Content

IV-D Claims - Incentives > Pages > Claims Home
[Migrate]

Claims Documents

Name

Category : Claims Guide, Other Guidance, and Inventory Listing (15)

Category : IV-D Expenditure Online Tool Guidance and Training (14)

Category : Time and Effort Forms (11)

- Time and Effort - Budget Reconciliation Worksheet
- Time and Effort - Clerk Employee Child Support Activity Summary (Historical Average)
- Time and Effort - Clerk's Time and Effort Certification (100 percent Child Support Duties)
- Time and Effort - Prosecutor and IV-D Court Employee IV-D Activity Summary (Historical Average)
- Time and Effort - Prosecutor and IV-D Court 100 percent IV-D Work Effort Certification
- Time and Effort - Clerk Monthly IV-D Effort Wksht
- Guidance for Personnel Expenditures Documentation
- Personnel Expenditures PPT slide show
- Personal Services Expenditures Worksheet
- Time and Effort - Personal Activity Report (PAR) - Prosecutor and IV-D Court
- Time and Effort - Personal Activity Report (PAR) - Clerk

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Incentive Documents

Name

- DCS Finance Child Support Title IV-D Internal Reimbursement Codes Prosecutors, Clerks and Courts - Auditors meeting 05162012
- Federal and Indiana Incentive Methodologies Summary

Tags & Notes

Search this site...



Bonuses, Etc.

- Bonuses and Compensation above Base Salary
 - CSB issued Guidance 07/24/2015
 - Bonuses above an individual's salary are allowable
 - Must be reasonable
 - Must be part of a written agreement or written office policy



Bonuses, Etc.

- Bonuses and Compensation above Base Salary
 - Bonuses paid from incentive funds do not require county fiscal body approval (Exception: Per Indiana Code, salary increases to elected officials from incentive funds require fiscal body approval)
 - Requirements of reasonableness and written documentation still apply (CSB has examples to share)
 - Incentive compensation based on performance is allowable
 - Again, must be reasonable and part of an established and documented plan in place prior to incentives being awarded



Bonuses, Etc.

- Bonuses and Compensation above Base Salary
 - Should be consistent between federal (IV-D) and non-federal (non IV-D) activities
 - If inconsistent between IV-D and non IV-D, office should be able to support the difference in compensation
 - Bonus program created to boost IV-D performance numbers
 - Additional skills and knowledge required of IV-D staff



Construction, Etc.

- Construction, Major Renovations, Facility Improvements
 - Construction and major renovations are not allowable costs which can be directly claimed for reimbursement or paid from incentive funds without prior approval from the awarding agency
 - Costs are recoverable through depreciation methods
 - Many facility improvements are allowable
 - Maintenance and general upkeep are allowable costs
 - Replacing worn carpet, painting, repairing a broken window, janitorial services, etc.



Construction, Etc.

- Construction, Major Renovations, Facility Improvements
 - If specifically required for the federal award, rearrangements are allowable as a direct cost if approved by the pass-through entity (DCS/CSB) or federal awarding agency
 - Building walls and adding door to add a 2nd barrier to federally protected information
 - Other rearrangements allowable as indirect costs
 - Building new offices, remodeling of office space



Bonuses, Construction, Etc.

IV-D Claims - Incentives >

IV-D Claims - Incentives > Pages > Claims Home

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Inventory Listing

- Original cost is over \$500.00
- IV-D funds (FFP or incentive funds) used to purchase the equipment
- List maintained and updated by the individual county office at the time of purchase
- List item regardless if purchased with 100% IV-D funds or partially with IV-D funds
- Physical equipment inventory is required to be completed every two (2) years.



Inventory Listing

- Rented and leased equipment – no federal regulation requiring to be on List
- County Auditor's inventory listing generally insufficient
- 45 C.F.R. § 75.2; 45 C.F.R. § 75.320; 45 C.F.R. § 95.700 et seq.; 45 C.F.R. § 304.24.



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Questions?



Contacts

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