

Financial Quality Assurance Department

Title IV-D Issues

Clerk's Summer Conference June 14, 2018 Indianapolis, IN

Presented by: John Mallers, CPA

ARRA Incentive Funds

- Approval to Combine ARRA Balances into Regular Incentive Funds
 - No longer need to track separately
- Method of Transfer
 - Complete Incentive Transfer Agreement
 - CSB will send partially completed Incentive Transfer Forms to Auditors
 - Auditors include dollar amounts and transfer date
 - Form only signed by Auditor for ARRA transfer
 - Write a check from ARRA fund into regular incentive fund

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ARRA Incentive Funds

- When to zero out the fund?
 - County must receive transfer form from CSB with before zeroing out accounts
 - Process must be completed by year end so that 12/31/18 cash balances will be zero.
 - Reported by Auditors on QIB.
 - Not reported on QIE Auditor initiated



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Quarterly Incentive Expenditure (QIE)

- Report balances of all six incentive funds each quarter through the end of the year
- Hope to have the IV-D Expenditure Portal updated by beginning of 2019.



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Title IV-D Health Insurance

- Type of Insurance
 - Fully Insured
 - Self Insured
- General Rule
 - Considered paid when transferred
 - Claim in months with transfers only
 - Calculation complicated
 - · Different rates
 - Inconsistent transfer dates and amounts
 - Causing large adjustments during FQA reviews



Title IV-D Health Insurance

- New Method for Health Insurance Claiming
 - Consistent for all self-insured counties
 - Use of budgeted numbers
 - County-wide budgeted amount for health insurance / # employees enrolled / 12 months =
 - Budgeted cost per enrolled employee per month
 - Use for health insurance on MEC
 - Multiply by employee's IV-D% to get eligible amount
 - Reconcile with transferred (actual) amount
 - County portion not employee portion



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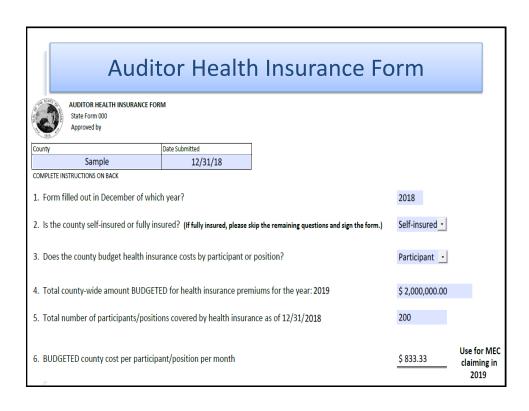
Title IV-D Health Insurance

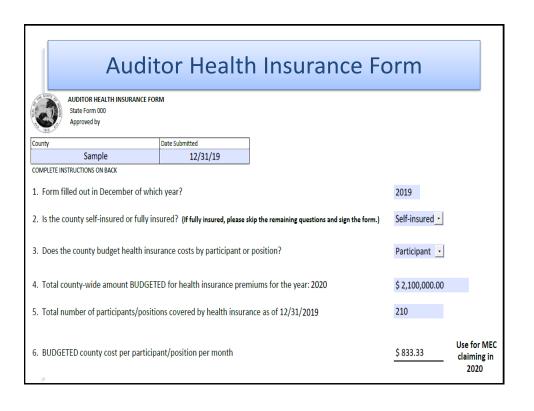
- Reconcile with Transferred (Actual) Amounts
 - County-wide transferred amount / # of employees enrolled / 12 months =
 - Actual cost per enrolled employee per month
 - Use for reconciliation between budgeted and transferred (actual) costs
 - Excel spreadsheet created for Title IV-D offices to reconcile
 - Reconciliation adjustment required if budgeted > transferred (actual) amount



Not required if budgeted ≤ transferred (actual)

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7. Total county-wid	\$ 1,900,000.00					
8. Excess balance to	\$ 0.00					
9. Net county-wide amount TRANSFERRED to the Health Insurance Fund for the year: 2019					\$ 1,900,000.00	
10. Total number of participants/positions covered by health insurance as of 12/31/2018					200	
11. Actual TRANSFERRED cost per participant/position per month					\$ 791.67	Use to Re for 2019
12. Other amounts	included in the	health insurance budg	et line item that are trans	ferred into health insu	rance fund:	
	Check if					
Type Life	Included ✓					
Dental						
Vision						
HSA	✓					

		D		:::::	Г		
		K	leco	nciliatio	on Forr	n	
conciliation	- Budgeted vs Actu	al IV-D Heal	th Insurance C	Claimed Costs	Input Cells		
ployee:	John Mallers						
	Actu	ol Bu	dget Amount			Monthly	
	Transfe		Claimed on			(Over)/Under	Cumulative
Ionth/Year	Amo		MEC	Actual IV-D Activity %	Allowable IV-D Cost	Claimed	Adjustment
Jan-19	\$791		\$416.67	50.00%	\$395.84	(\$20.84)	(\$20.84)
Feb-19	\$791		\$416.67	50.00%	\$395.84	(\$20.84)	(\$41.67)
Mar-19	\$791		\$416.67	50.00%	\$395.84	(\$20.84)	(\$62.51)
Apr-19	\$791	.67	\$416.67	50.00%	\$395.84	(\$20.84)	(\$83.34)
May-19	\$791	.67	\$416.67	50.00%	\$395.84	(\$20.84)	(\$104.18)
Jun-19	\$791	.67	\$416.67	50.00%	\$395.84	(\$20.84)	(\$125.01)
Jul-19	\$791	.67	\$416.67	50.00%	\$395.84	(\$20.84)	(\$145.85)
Aug-19	\$791	.67	\$416.67	50.00%	\$395.84	(\$20.84)	(\$166.68)
Sep-19	\$791	.67	\$416.67	50.00%	\$395.84	(\$20.84)	(\$187.52)
Oct-19	\$791	.67	\$416.67	50.00%	\$395.84	(\$20.84)	(\$208.35)
Nov-19	\$791		\$416.67	50.00%	\$395.84	(\$20.84)	(\$229.19)
Dec-19	\$791	.67	\$416.67	50.00%	\$395.84	(\$20.84)	(\$250.02)
						For Prior Period Adjustment -	
						Monthly Total for All Employees in Workbo	
						January	(\$20.84)
						February	(\$20,84)
						March	(\$20.84)
						April	(\$20.84)
						May	(\$20.84)
						June	(\$20.84)
						July	(\$20.84)
						August	(\$20.84)
						September	(\$20.84)
						October	(\$20.84)
						November	(\$20.84)
						December	(\$20.84)
						Total Adjustment	(\$250.02)

Title IV-D Health Insurance

- Guidance to be released after Clerk's Conference
 - Include Reconciliation Form
 - Sent out via email and posted on CSR
- Auditor Health Insurance Form due to be completed and submitted to all Title IV-D agencies (Clerk, Prosecutor, and IV-D Court) by December 31st of each year.
- Copy of the form also to be submitted to CSB via email by December 31st.

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