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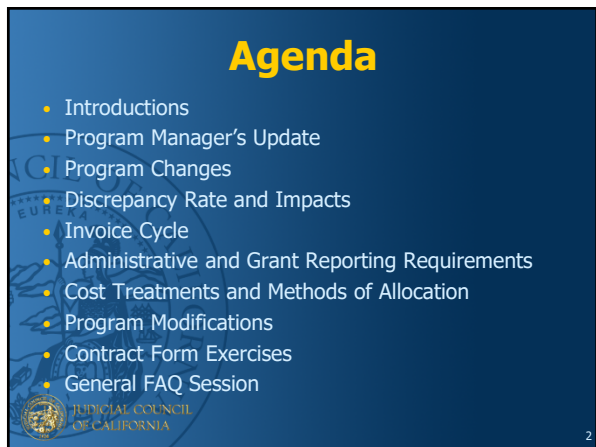
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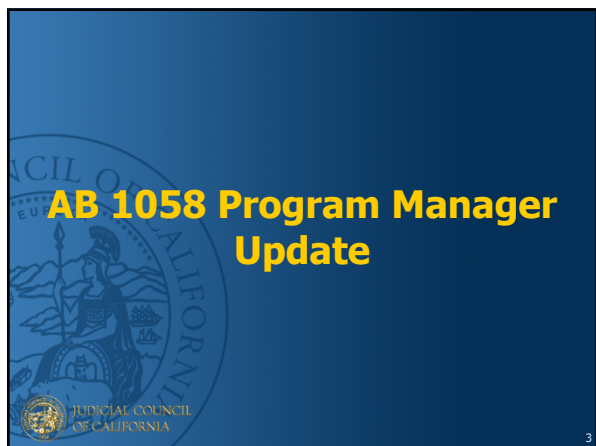
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## Agenda

- Child Support Program Overview
- Contractual Agreements and Deliverables
- Program Activities and Time Reporting
- Program Funding Status and Updates
- Mid-Year Reallocation Process
- Program Budget Implications and Solutions
- Program Audits



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## AB 1058 Program Overview

What is the AB 1058 Program?

- Legislative mandated IV-D program
- Enforce child support cases
- Collection and distribution of payments
- Provide health care coverage to support child



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## Title IV-D Program Services

- Locate noncustodial parents
- Establish paternity
- Establish child support orders
- Enforce child support orders
- Collection and distribution of support



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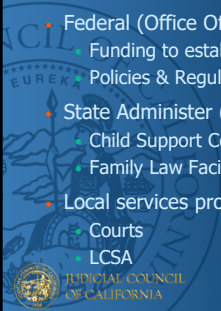
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## AB 1058 Program Overview

### Government Roles

- Federal (Office Of Child Support Enforcement, OCSE)
  - Funding to establish program
  - Policies & Regulations
- State Administer (DCSS & Judicial Council)
  - Child Support Commissioner (CSC)
  - Family Law Facilitator (FLF)
- Local services provided
  - Courts
  - LCSA



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## AB 1058 Program Contracts

- Contract between DCSS and Judicial Council
- Contract between Judicial Council and Local Court
  - Block grant subject to expectation of a standard package of "services"
  - Court Deliverables



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## Standard Service Package

- Expectations
  - CSC calendar time, FTEs and support staff
- Court reporters & interpreters
- Security
- Training Requirements



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## Court Deliverables

- Plan of Cooperation with Local Child Support Agency (LCSA)
- Disclosure of all funding sources
- Written contract between contracted FLF and CSC using the required template
- Self-Help Tracking and Reporting Survey (STARS)
- Written FLF Office Complaint resolution process



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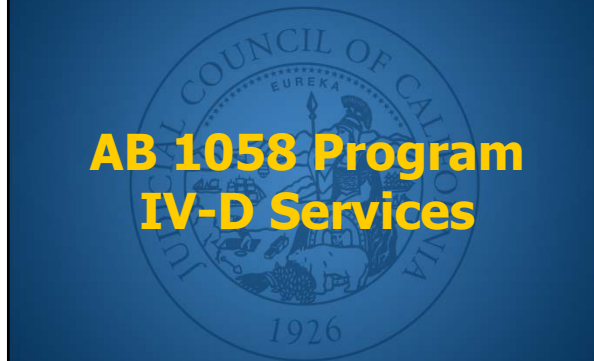
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## AB 1058 Program IV-D Services



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## AB 1058 Family Law Facilitator Functions

### Title IV-D

- Child support cases opened at LCSA
  - Child Support matters
  - Paternity matters
  - Companion Spousal support matters
  - Health insurance matters



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### Outreach Activities

- Child support cases not yet filed at the LCSA.
  - Providing information & referral services
  - Distributing court forms
  - Brief Explanation of court process

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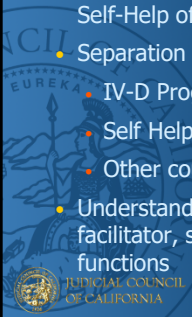
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## FLF Program Expansion

- Increase merge of Family Law Facilitator and Self-Help offices
- Separation of Funding
  - IV-D Program funds
  - Self Help funds
  - Other court program funds
- Understanding of activities between AB 1058 facilitator, self help and other family law functions



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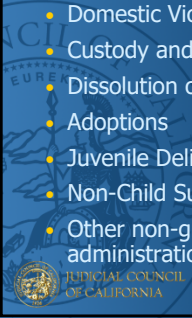
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## Self-Help and Other Family Law Functions

- Domestic Violence
- Custody and Visitation
- Dissolution of marriage issues other than support
- Adoptions
- Juvenile Delinquency
- Non-Child Support Related Activities
- Other non-grant activities, i.e. General court administration



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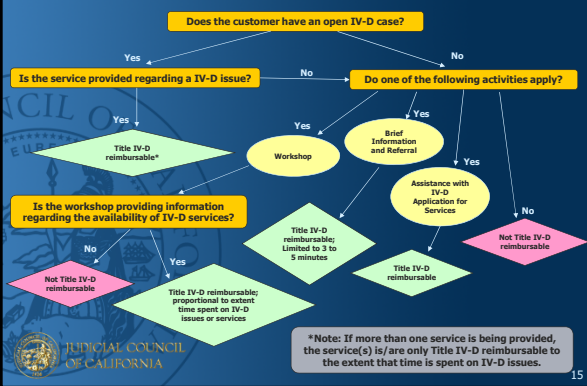
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## FLF Reimursability Decision Tree



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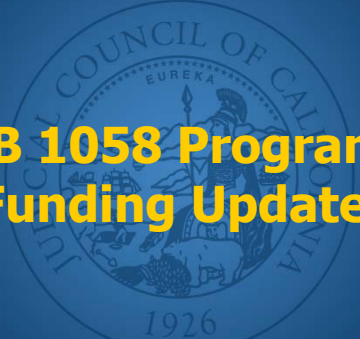
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# AB 1058 Program Funding Update

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# AB 1058 Program Funding

- Program Funding Sources:
  - Title IV-D Funding
    - 2/3 Feds & 1/3 State
  - Trial Court Trust Fund
    - Expanded Services (DV, Custody-Visitation-Dissolutions)
    - Self Help
  - Other grant and non-grant funds
    - Interpreter, security, court construction funds

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# AB 1058 Program Funding

## Federal Drawdown Option

- Short term alternative began FY 07-08
- Additional federal funds
- Requires court contribution
- Subject to a cap

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## Federal Drawdown Option

Mechanism for the courts to recover two-thirds of additional program costs beyond the base maximum

Example:

Court expenses exceed base allocation by \$300.

- Court Share (1/3) - \$100
- Federal Share (2/3) - \$200



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## AB 1058 Program Funding

- In the second year of a two year contract for funding between the Judicial Council and DCSS.
- New workload based methodology for allocating CSC funds to be reviewed by the Judicial Council in January.
- No change to the FLF allocation methodology recommended at this time.
- Federal draw funds continue to be available



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## Expenditure Categories

- Expenditure categories are consistent for both the CSC and FLF Programs
  - Salaries
  - Benefits
  - Operating Expenses
  - Indirect



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## AB 1058 Program Mid-Year Reallocation

- Annual Court Questionnaire
  - Assume current program level
  - Exclude program expansion
  - Exclude program enhancements and new facility leases
  - Expenditures to date (used to calculate funding for remainder of year)
- Review and evaluation by Judicial Council
- Requires Judicial Council-Court contract amendment to move the funding between courts
- Continue reimbursement process using amended budget amounts



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## Administrative Mid-Year Reallocation Process

- At the end of the FY Judicial Council staff provide a financial analysis with spending projections for remainder of the fiscal year.
- Courts certify budgets, verify matching funds and return funds it will not use.
- Administrative Director authorized to move funds to courts who have already exhausted or projected to exhausted grant funds.
- Contract amendments sent to courts to execute.



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## AB 1058 Program Audits



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# Why Are There AB 1058 Program Audits?



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# AB 1058 Program Audits

- AB 1058 Specific Audits
  - Office of Child Support Enforcement (OCSE Federal audits)
  - California Department of Child Support Services Audits (DCSS)
  - Judicial Council AB 1058 Program Review
- Other Types of Court Audits
  - Judicial Council—Audit Services
  - California Department of Finance
  - California State Auditor
  - California State Controller

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# What Are Auditors Looking For?

- Compliance with all Program accounting procedures, policies and regulations
  - Federal Regulations (Title IV-D and general Federal Grant provisions) Code of Federal Regulations (CFR)
  - Any federal guidance interpreting relevant CFR provisions
- Fiscal Provision Requirements of Program Contracts
  - JCC-state DCSS Contract
  - JCC-Court Contracts
- Judicial Branch Fiscal Policies
  - AB 1058 Grant Accounting Manual and Forms Instructions
  - Judicial Branch Contracting Manual
  - Trial Court Financial Policies and Procedures Manual

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## What Are Auditors Looking For?

- Does the court have a “strong system of internal controls that assure charges to the AB 1058 grant are accurate, allowable and properly allocated”?
- All entities involved in the flow of grant funds are expected to have these “strong systems of internal control”:
  - Federal OCSE
  - California DCSS
  - Judicial Council
  - Local Courts



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## What Are Auditors Looking For?

- Group Table Discussion:
  - What are some specific examples of procedures, policies and practices that your court uses to assure charges to the AB 1058 grant are accurate, allowable and properly allocated?
- Table Report Back
- Panel Summary



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## DCSS AB 1058 Program Audits Update

- Department of Child Support Services Audit Update
  - Total of 18 on-site audits of the AB 1058 CSC and FLF court programs have been completed by DCSS and published by the Judicial Council from November 2016 through September 2018.
  - 8 audits were completed and published since the last AB 1058 Conference.
  - Where there have been audit findings, courts have submitted corrective action plans. DCSS reviews status of implementation of those corrective action plans within 6 months of the plan submission.
  - DCSS has submitted a letter to the Judicial Council regarding Superior Court Audits—Corrective Action Plan.
  - DCSS has identified additional courts for audits for current fiscal year.



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## Significant Audit Findings-- -Summary

- Documentation of Time Working on the Grant
  - Federal grant rules require that individuals working on the grant identify the actual time worked on the AB 1058 grant and only submit time worked for reimbursement.
  - Most common finding was "court did not have sufficient support for personnel expenses claimed".

Court staff did not report actual direct labor hours worked in AB 1058 activities but instead used some other unauthorized method that included:

- Filling out timesheet based upon proportion of budget rather than actual hours (for example, if funding for FLF was 50% grant and 50% self-help just recorded 1/2 of hours to the grant).
- Filling out timesheets based upon what a manager "thought" or projected the AB 1058 workload to be.
- Reporting all hours worked as AB 1058 even though individual staff worked on both AB 1058 and other activities.



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## Significant Audit Findings-- Summary

- Indirect Costs (Based on accurate personnel expenses—finding of inaccurate personnel expense = reduction for allowable indirect costs)
- Operating Expenses
  - No contract for vendor services
- Contracted CSCs & FLFs
  - JC Contract Approval
  - No Updated Current Contracts
  - Payments in excess of terms of contract
  - Deficient Contractor Activity Logs (timekeeping methods and signing)



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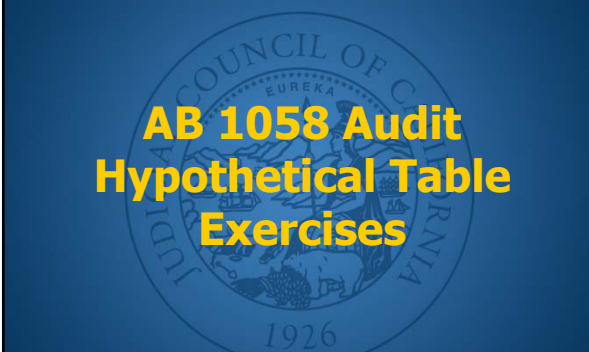
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## AB 1058 Audit Hypothetical Table Exercises



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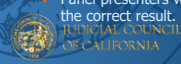
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## Table Exercise Instructions

- Each of the following fact situations is based upon a DCSS audit finding or a DCSS corrective action stating the proper procedure.
- After the fact situation is stated, discuss briefly at your table and attempt to get a consensus on:
  - Whether the fact situation would result in an audit finding or is an acceptable procedure under the AB 1058 grant requirements and
  - Come up with a basis for your decision.
  - Participants will be asked for a quick report back on the results of each scenario.
- Panel presenters will provide a report back on the actual audit finding and/or the correct result.



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## Fact Situation 1 Timekeeping

- Court Services Supervisor (CSS) supervises 8 staff members. Four work exclusively on AB 1058 matters and four work exclusively on non-AB 1058 matters.
- CSS completes the JC-4 program timesheet recording one-half her time as Title IV-D reimbursable and one-half as non-Title IV-D reimbursable based upon the proportion of AB 1058 staff she supervises.
- Is this an allowable method of grant timekeeping and why?
- Would the result be different if the CSS completed her timesheet 1/2 IV-D and 1/2 non-IV-D based on fact that court budgeted funding for these staff activities are 1/2 IV-D and 1/2 non-IV-D?



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## Fact Situation 2 Contractor Timekeeping

- Court bailiff services are provided under contract with the Sheriff's Department. The bailiff assigned full-time to the Child Support Commissioner's courtroom completes a Contractor Activity Log listing his full 8 hours each day under IV-D. The child support commissioner hears only DCSS cases Monday through Thursday but is assigned an all-day domestic violence calendar each Friday.
- Would the bailiff's timekeeping result in an audit finding or is it an acceptable method of timekeeping?



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## Fact Situation 3 Timekeeping

- Self-Help Center staff provide both IV-D and non-IV-D services to the public. Due to the heavy volume of customers and hectic pace of the Center, the Self-Help manager has instructed his staff to keep a daily "scratch sheet" that has a column for IV-D time and non-IV-D time. After each service encounter, the employee writes down the time spent for that encounter under the appropriate funding category. If a customer is provided with both IV-D and non-IV-D services, the time for that encounter is split between the appropriate funding categories. At the end of each week, the employee transfers this information to the JC-4 program timesheet.
- Will this procedure result in an audit finding or not? Why?



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## Fact Situation 4 Timekeeping

- Court manager who oversees the Self-Help Center creates JC-4 timesheets for each of the Self-Help Center staff to help lighten the administrative burden on staff. Timesheets are based upon the manager's understanding of the projected overall proportion of IV-D vs. non-IV-D workload in the Self-Help Center. Staff sign and submit these timesheets.
- Is this an allowable method of grant timekeeping and why?



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## Fact Situation 5 Contract CSC Issue

- Part-time child support commissioner provides only IV-D services under a contract with the court rather than as a W-2 employee. Contract specifies (1) payment for 4 hours each week at 85% of a judge's salary (2) compensation for mileage and (3) CSC will maintain a Contractor Activity Log for services provided.
- Commissioner occasionally works in excess of 4 hours per week when calendar is heavy rather than continue the matters. His Contractor Activity Log for August shows an average of 6 hours per week on IV-D activity plus 2 hours per week for travel time from home to the courthouse. Commissioner makes a claim to the court for all actual hours based on the August Contractor Activity Log. Court pays claim.
- Will there be an audit finding or is this procedure acceptable and why?



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## Fact Situation 6 FLF Staff Timekeeping

- All court FLF staff in a large county work on both AB 1058 and non-AB 1058 activities. Due to the large volume of FLF customers and hectic pace of staff, Court Fiscal Staff created a "Staff Split Worksheet" documenting estimated percentages of IV-D vs. non-IV-D time based upon the FLF manager's personal understanding of the projected workload of the Self-Help Center. JC-4 timesheets are completed and signed by staff based upon these agreed upon percentages.
- Is this an allowable method of grant timekeeping and why?



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## Fact Situation 7 Operating Expenses

- Self-Help Center near end of Fiscal Year projects they will have unspent FLF IV-D funds. To help "spend-down" the full AB 1058 FLF funds, the court incurs costs for various operating expenses, such as office supplies, cell phones and photocopiers. Court has back-up documentation supporting all of these expenses. Court submits a claim with back-up documentation to JC grant accounting using the Operating Expense Recap Sheet. Court enters the expenses under the 100% reimbursable category on the Recap Sheet.
- Will this result in any audit finding or not? Explain why?



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## DCSS AB 1058 Audits Corrective Action Plan for Judicial Branch



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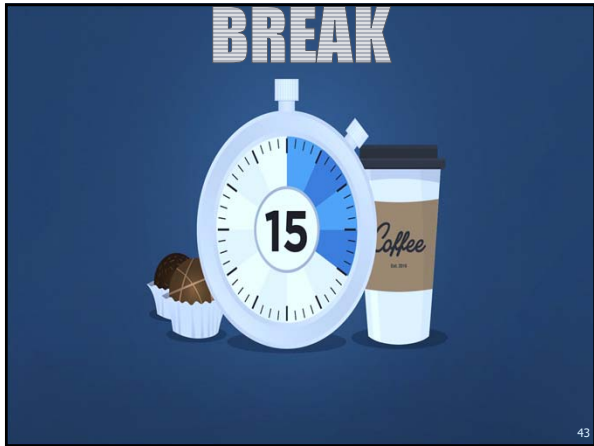
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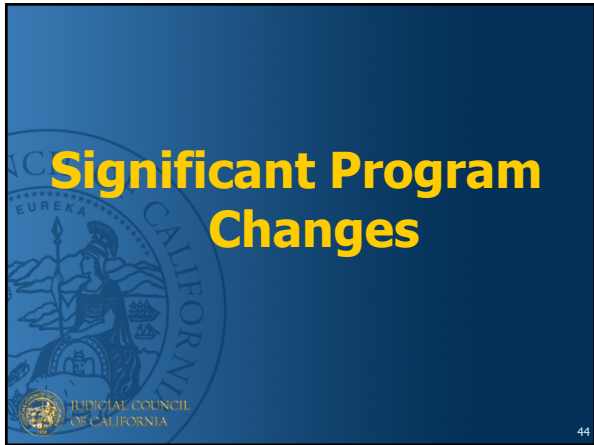
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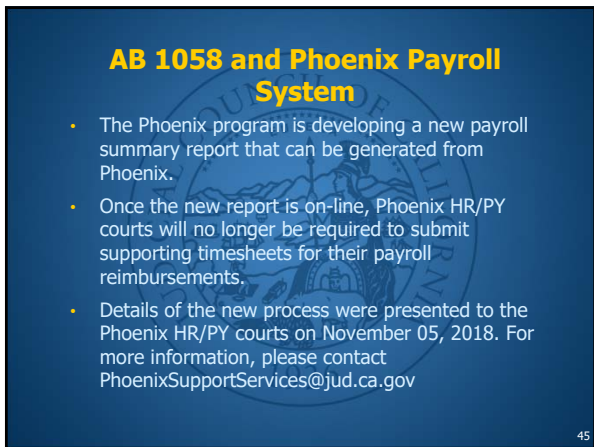
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## Paperless Invoicing Process

- JCC will be accepting scanned invoices & supporting documents via e-mail
- Invoices should be submitted to: AB1058.Invoice@jud.ca.gov
- New process will be available with December 2018 invoices

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## New FI\$Cal System

**FI\$Cal** - The Financial Information System for California

Judicial Council, along with 168 State departments, implemented the new Financial Information System in July 2018.

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## Key Impacts

- FI\$Cal replaces paper claims with online vouchers
- Electronic approvals replace wet signatures on the claim schedules
- State Controller's Office (SCO) will use FI\$Cal to audit vouchers requiring a warrant (check)
- Copy of invoice no longer attached to warrant
- One invoice equals one payment instead of multiple invoices on a single payment



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## STATE CONTROLLER WARRANT



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## Reimbursement Process

- Court incurs monthly expenses July 1 – July 31
- Court summarizes data and invoices Judicial Council August 20th
- Judicial Council requests advance funding from Grantor for the invoices received by the cutoff **August 20th**
- Grantor transfers funds to State Controller' Office (SCO) In 2-3 weeks
- Judicial Council processes court invoices and creates online vouchers in FI\$Cal August 21st – September 15th

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## Reimbursement Process

- Judicial Council releases vouchers to State Controller's Office (SCO) for audit and approval September 15th
- Judicial Council submits report to Grantor for the actual claims paid September 15th
- SCO send checks to courts September 15th – October 1st (15 days)
- Court receives check October 2nd – 4th (2-3 days)

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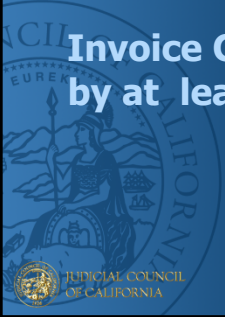
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## Reimbursement Process

### Invoice Cycle Decreased by at least 4 to 6 weeks



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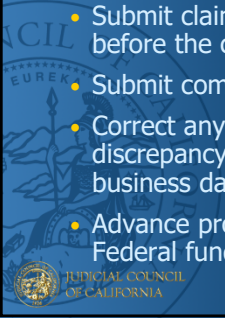
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## Reimbursement Process

- Audit of claims - Grantor requirement
- Submit claims as early as you can and before the cutoff day
- Submit complete and accurate claims
- Correct any discrepancies on the discrepancy notification within 5 business days
- Advance process only applies with Federal funds



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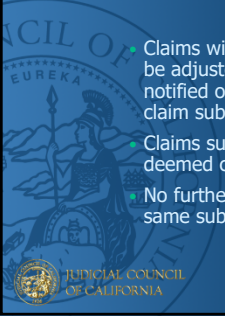
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## Reimbursement Process

### Process for Claims with Errors or Omissions

- Claims with simple and obvious errors will be adjusted and processed (Courts notified of adjustment by email at time of claim submission)
- Claims submitted for payment are deemed complete once received by SCO
- No further payments can be made on the same submitted claim



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## Reimbursement Process

July 2017 – June 2018 Data

- Total number of Contracts (FLF and CSC)      109    \$ 53,949,062
- Total Contracts Received by October 20      52    48%
  - July thru Oct Claims Received in October      181    14%
- Claims not processed\*      130    10%
- Number of Claims Payable      51    4%

\* Due to discrepancies or no executed contracts



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## Reimbursement Process

July 2017 – June 2018 Data

- Overall July - October Expenses      \$ 5,662,479    10%
- Expenses Reflected on Claims Received      \$ 1,488,160    3%  
Amount Received from Grantor on Oct 15<sup>th</sup>
- Expenses Submitted to SCO on Nov 15<sup>th</sup>      \$ 1,458,800    3%
- Amount adjusted in next advance      \$ 29,360    1%



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## Changes to the Budget Forms

- Timesheets: Updated FY dates and three items added based on DCSS Audit
  - Box to check if Full-time Employee
  - Box to check if Part-time Employee
  - The following language added near top of form:  
*"Federal regulations require that all hours worked by an employee must be accounted for, regardless of whether or not it is reimbursable by the grant"*



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## Changes to the Budget Forms

- Contractor Activity Log: Updated FY dates and three Items added based on DCSS Audit
  - Box to check if Full-time contractor
  - Box to check if Part-time contractor
  - The following language added near top of form:  
*"Federal regulations require that all hours worked by a contractor must be accounted for, regardless of whether or not it is reimbursable by the grant"*



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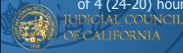
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## Changes to the Budget Forms

- Payroll Summary Sheet: Updated FY Dates and added new column.
  - A column has been added for excess leave adjustment (See new column "J")
  - New instructions for column J.  
Enter hours with a minus sign if column X reflects excess leave used. If the excess leave is higher than current benefit hours it should be adjusted on prior month payroll summary.  
  
For example, 20 hours of benefit hours used in current month which makes excess leave time used 18 hours. Simply enter 18 hours with a minus sign. If the 20 hours of benefit hours makes excess leave 24 hours. The excess leave of 4 (24-20) hours should be adjusted from prior month.



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## Changes to the Budget Forms

- Summary Sheet: Updated FY dates and the following four lines were added:
  - Workers' Compensation Premium
  - Unfunded CalPERS Retirement Benefits Premium
  - Indirect Costs Adjustments
  - Operating Expense Percentage Rate Adjustment



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# Changes to the Budget Forms

- Invoice:
  - Updated FY dates
- Annual Leave Earn Report:
  - Updated FY dates
- Operating Expense Recap Sheet:
  - Updated FY dates



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# New Budget Forms

- *Workers Compensation Premium Allocation Worksheet*
  - This form was created for allocating appropriate AB 1058 grant charges for Workers Compensation premiums.
  - JC allocates and charges courts for annual workers' compensation charges for employees court wide.
  - However, charges to the AB 1058 grant for this item have to be apportioned based upon an individual employees actual time spent on the AB 1058 grant.
  - This worksheet will assist the court in making that calculation.



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# New Budget Forms

- *Workers Compensation Premium Allocation Worksheet*



STATE OF CALIFORNIA			
JUDICIAL COUNCIL OF CALIFORNIA			
WORKERS' COMPENSATION PREMIUM ALLOCATION			
BASICALLY COURT OF SUPERIOR COURT OF			
PROGRAM FUND: JUDGE SUPPORT COMMISSIONERS' PROGRAM			
PERSONNEL FUND:	FISCAL YEAR:	TRIAL YEAR:	2008 09
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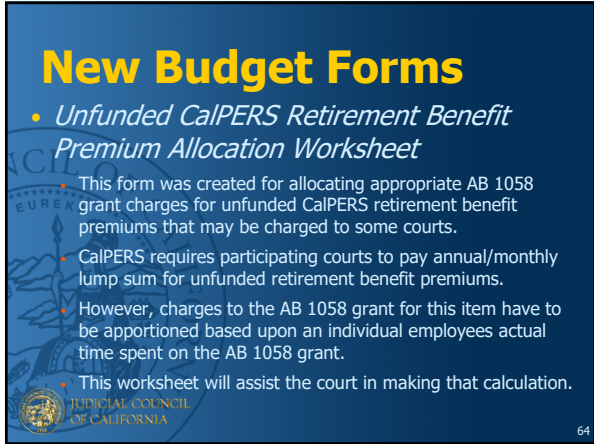
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# New Budget Forms

- *Unfunded CalPERS Retirement Benefit Premium Allocation Worksheet*
  - This form was created for allocating appropriate AB 1058 grant charges for unfunded CalPERS retirement benefit premiums that may be charged to some courts.
  - CalPERS requires participating courts to pay annual/monthly lump sum for unfunded retirement benefit premiums.
  - However, charges to the AB 1058 grant for this item have to be apportioned based upon an individual employees actual time spent on the AB 1058 grant.
  - This worksheet will assist the court in making that calculation.



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# New Budget Forms

## *Unfunded CalPERS Retirement Benefit Premium Allocation Worksheet*



The form includes a header with 'STATE OF CALIFORNIA' and 'JUDICIAL COUNCIL OF CALIFORNIA'. Below that is a section for 'SUPERIOR COURT OF CALIFORNIA, COUNTY OF'. It contains several tables with columns for 'EMPLOYEE ID', 'EMPLOYEE NAME', 'SOCIAL SECURITY', and 'TOTAL TIME'. The form also includes a 'TOTAL' section and various instructions and notes at the bottom.

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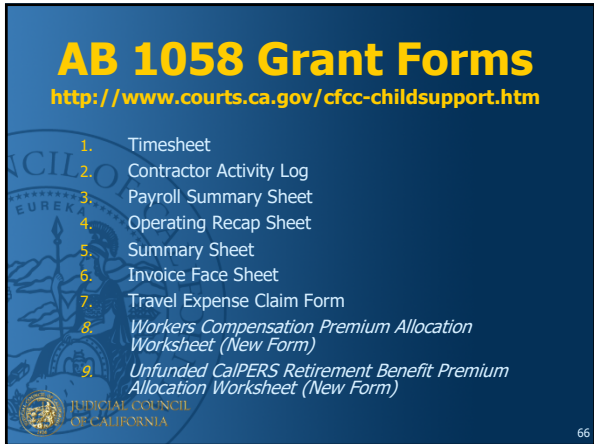
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# AB 1058 Grant Forms

<http://www.courts.ca.gov/cfcc-childsupport.htm>

1. Timesheet
2. Contractor Activity Log
3. Payroll Summary Sheet
4. Operating Recap Sheet
5. Summary Sheet
6. Invoice Face Sheet
7. Travel Expense Claim Form
8. *Workers Compensation Premium Allocation Worksheet (New Form)*
9. *Unfunded CalPERS Retirement Benefit Premium Allocation Worksheet (New Form)*



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## AB 1058 Timesheets

- Timesheet – Court employees (W-2)
- Contract Activity Log – Contractors (1099)
- Positive Reporting- account for 100% of time
- Furlough days not reported on timesheet
- Must be completed and signed by employee and reviewed approved by supervisor



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## AB 1058 Timesheet Form

STATE OF CALIFORNIA  
 JUDICIAL COUNCIL OF CALIFORNIA  
 GRANT TIMESHEET

SUPERIOR COURT OF CALIFORNIA, COUNTY OF \_\_\_\_\_  
 EMPLOYEE NAME: \_\_\_\_\_  
 SUPERVISOR NAME: \_\_\_\_\_  
 JOB AWARDED FUND: \_\_\_\_\_

EMPLOYEE STATUS: FULL TIME  PART TIME

Federal regulations require that all hours worked by an employee must be accounted for, regardless of whether or not it is reimbursable by the grant.

A	B	C	D	E	F	G	H	I	J	K	L	M
Date	Time In-TOC Hours	Time In-TOC Breaks	Time In-TOC Out-of-Court Hours	Self-Help Center	Court Program Name	Court Program Name	Court Program Name	Other Hours	Total Hours Worked	Court of Origin	Total PTO Used	Total Hours including PTO
Total Hours												
Percentage												

Comments: \_\_\_\_\_

I hereby certify under penalty of perjury that this timesheet accurately represents actual time worked and any leave time charged or authorized on any grant included does not exceed leave time earned under working on the grant.

Supervisor Signature: \_\_\_\_\_ Date: \_\_\_\_\_  
 Employee Signature: \_\_\_\_\_ Date: \_\_\_\_\_



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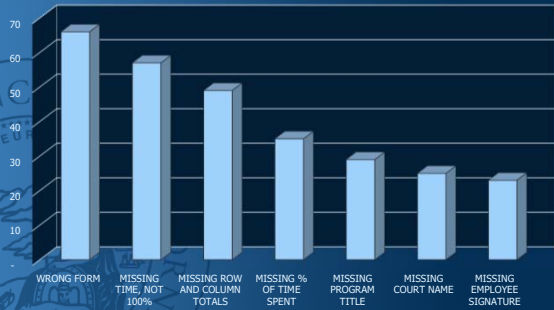
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## TIMESHEET/COMMON ERRORS



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## AB 1058 Payroll Summary Sheet Employees on Leave with No Reportable Productive Hours

Employees must have reportable productive hours to be included on Payroll Summary Sheet. Sheet will give an "error message" if there are no reportable hours.

- Employees on approved leave
  - Do not include employees who are on approved leave & have no reportable hours. Hold timesheets for these employees until employee returns and has reportable hours.
  - Upon employee's return, prepare payroll summary sheet for this employee for current month's timesheet that has reportable productive hours and timesheets that were not included.




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## AB 1058 Payroll Summary Sheet

- Salaries & Wages
  - Gross salary for the pay period
  - 100% of time distribution for the pay periods being reported
  - Proportional authorized overtime wages related to Title IV-D matters
- Benefits Types
  - Fringe benefits: social security, employee insurance: life, health, unemployment, workers compensation, pension plan costs, and other similar benefits
  - Paid Leave: vacation, annual leave, sick leave, holidays, court leave, and military leave
  - Cannot bill more leave hours than leave time earned during the program period, July 1 to June 30.




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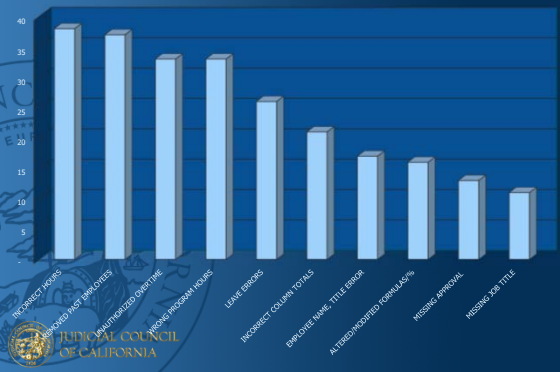
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## PAYROLL SUMMARY SHEET/COMMON ERRORS




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## Operating Expense Recap Sheet

STATE OF CALIFORNIA  
 JUDICIAL COUNCIL OF CALIFORNIA  
 OPERATING EXPENSE RECAP SHEET

5-100 (09/19/08)

SUPERIOR COURT OF CALIFORNIA, COUNTY OF \_\_\_\_\_ FISCAL YEAR: 2016-19

PROGRAM TITLE: \_\_\_\_\_ BILLING PERIOD: \_\_\_\_\_

100% Reimbursable Expenditures						
Vendor Name	Budget Line Item Expense	Invoice #	Check/Warrant #	Date Paid	Amount	
Sub Total					\$	

Partially Reimbursable Expenditures						
Vendor Name	Budget Line Item Expense	Invoice #	Check/Warrant #	Date Paid	Amount	
Sub Total					\$	
Reimbursable Operating %					%	
Total Operating Expenditures**					\$	

COMMENTS: \_\_\_\_\_

\*\* Total billable amount = total of 100% Reimbursable Expenditures + Adjusted total of partially Reimbursable Expenditures.

JUDICIAL COUNCIL OF CALIFORNIA 76

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## Operating Expenses—100% Reimbursable vs. Partially Reimbursable Expenses

- Federal grant requirements state "if a cost benefits two or more projects or activities...the cost must be allocated to the projects based on the proportional benefits".
  - The allocation of costs is a highly audited area of the court's AB 1058 program.
  - The Operating Expense Recap Sheet is where you make the determination if the costs only benefits the AB 1058 program or the costs must be allocated between different funding sources. Key question: Does the expense only benefit the AB 1058 program?
  - Most court operating expenses benefit more than the AB 1058 program with limited exceptions.
  - When in doubt, seek JC program input.
- JUDICIAL COUNCIL OF CALIFORNIA 77

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## Examples: Partial vs. 100% Reimbursable

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|---|--|
| <p><u>Partial Reimbursement</u></p> <ul style="list-style-type: none"> <li>• Perimeter Security</li> <li>• Office Supplies</li> <li>• Equipment</li> <li>• Mixed-use Leased Facilities</li> <li>• FLF State Bar Fees</li> </ul> | <p><u>100% Reimbursable</u></p> <ul style="list-style-type: none"> <li>• AB 1058 Annual Conference Costs</li> <li>• Travel (IV-D purpose only)</li> <li>• Leased Facilities <u>solely</u> for IV-D function</li> </ul> |
|---|--|
- JUDICIAL COUNCIL OF CALIFORNIA 78

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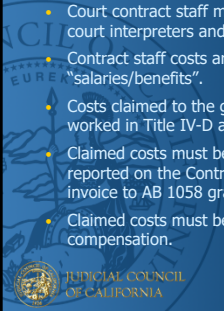
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### Special Rules for Contract Staff

- Court contract staff may include contract CSC and FLF's, bailiffs, court interpreters and court reporters.
- Contract staff costs are reported as an "operating expense" not as "salaries/benefits".
- Costs claimed to the grant must be based only on actual hours worked in Title IV-D activities.
- Claimed costs must be consistent with the Title IV-D time reported on the Contractor Activity Log that is submitted with invoice to AB 1058 grant accounting.
- Claimed costs must be consistent with the contract terms for compensation.



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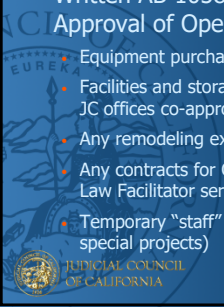
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### Operating Expenses Requiring AB 1058 Manager Pre-Approval

- Written AB 1058 Program Manager Pre-Approval of Operating Expenses
  - Equipment purchases > \$5,000
  - Facilities and storage leases/rental (also subject to other JC offices co-approval)
  - Any remodeling expenses (subject to federal limitations)
  - Any contracts for Child Support Commissioner or Family Law Facilitator services
  - Temporary "staff" (for example, for any program-related special projects)



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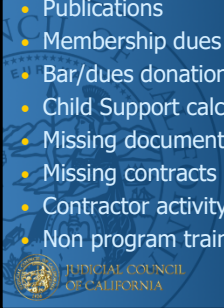
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### Examples of operating Expenses Errors

- Publications
- Membership dues
- Bar/dues donations
- Child Support calculator
- Missing documentation
- Missing contracts
- Contractor activity log
- Non program training
- Phoenix Printouts
- Calculations wrong
- Duplicate indirect cost
- Expenses over \$5k
- Missing Payment information
- No program benefit
- Avoidable Costs



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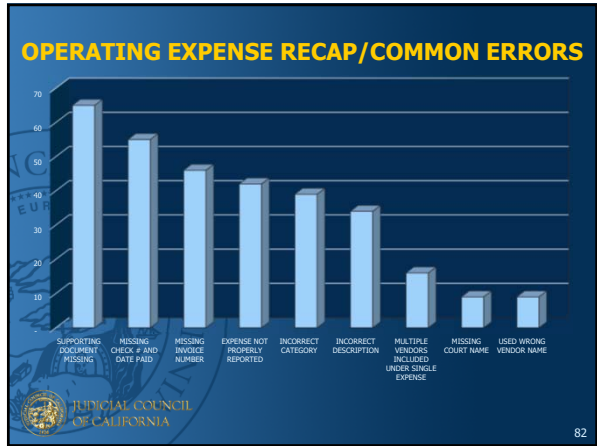
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### AB 1058 Summary Recap Sheet

CATEGORY	BUDGET	ACTUAL	BALANCE
TOTAL PROGRAMS	100,000	100,000	0
TOTAL REIMBURSEMENT	0	0	0
<b>TOTAL OPERATING EXPENSE</b>	<b>100,000</b>	<b>100,000</b>	<b>0</b>
<b>TOTALS</b>	<b>100,000</b>	<b>100,000</b>	<b>0</b>

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### AB 1058 Summary Sheet

**Payroll Summary Sheet**

**AB 1058 Summary Sheet**

**Operating Recap Sheet**

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## AB 1058 Summary Recap Sheet Form/Common Errors

Error Type	Approximate Count
CHARGED CATEGORY	55
WRONG CONTACT NUMBER	45
YTD OVERSHE LINE ITEMS POSED	40
TOTAL REIMBURSABLE AMOUNT INCORRECTLY...	35
YTD OVERSHE ERROR	30
CREDITING OVERSHE ERROR	25
REALLOCATION OF TRACS	20
INCORRECT INDIRECT COST RATE	15
WORKSHEET TIPS	10
INCREASED/DECREASED FUNDING ALLOCATIONS	5
MISSING COURT NAME, PROGRAM TITLE, REPORTING...	5

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## AB 1058 Invoice Face Sheet

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## AB 1058 Invoice Face Sheet Form/Common Errors

Error Type	Approximate Count
CALCULATION ERROR	70
EXPENDITURE ERROR	45
ALTERED FORMS	35
INVOICE AMOUNT DIFFERENT THAN SUMMARY SHEET	25
WRONG CONTACT NUMBER	20
WRONG REPORTING PERIOD	15
INDIRECT COSTS REPORTED UNDER OPERATING EXPENSES	10

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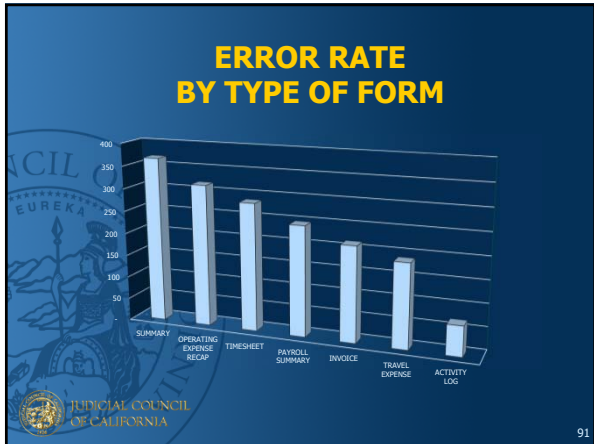
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## Administrative and Grants Reporting Requirements

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- ### Grant Reporting Requirements
- Codes of Federal Regulation
    - CFR Part 45, Subtitle B, Chapter III, Office of Child Support Enforcement (Child Support Enforcement Program)
  - 2 CFR - Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards
  - Contractual Agreement between JCC and the Courts
  - Title IV-D (AB 1058) Child Support Commissioner and Family Law Facilitator Program Accounting and Reporting Instructions
- 93

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## Grant Reporting Requirements

- Administrative Requirements
  - Financial and Accounting Records
    - Proper supporting documentation
    - Approval and Authorized signature
    - Recommended/Approved Forms
  - Record Retention and Access to Records
    - Access by Grantor & Auditors
    - Retained for 3 years



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## Costs Treatment



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## Direct vs. Indirect Costs

- **Direct Cost** are identified with a particular cost objective
- **Indirect Costs** are incurred for common or joint objectives of an organization and cannot be readily identified with a particular program objective



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## Direct/Indirect Determination

- Does the cost result in a direct benefit to a federal program?
- Can it be easily and accurately traced to the federal program?
- Does it benefit more than 1 federal program?
- Is it normally charged indirect?
- Have you calculated the proportional benefit?



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## Costs Allowability Requirements

- Allocable
- Necessary and Reasonable
- Treated Consistently
- Determined according to GAAP
- Net of applicable credits
- Not used for cost sharing/matching on another federal award
- Adequately documented
- Authorized under state/local laws & regulations
- Conforms to limits & exclusions in costs principles, federal laws and award T&C
- Consistent with recipient policies for federally and non-federally funded activities



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## Costs Allocability

- Must meet ONE of these criteria:
  - Incurred specifically for the program
  - Benefits both program and non program and can be distributed in reasonable proportion to benefits received
  - Necessary to organization's overall operation



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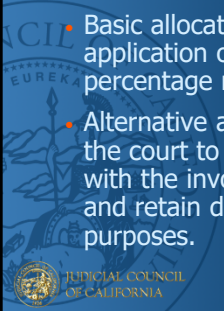
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## Methods of Allocation

- Basic allocation methodology is application of the court's operating percentage rate.
- Alternative allocation methods require the court to submit an allocation plan with the invoice to grant accounting and retain documentation for audit purposes.



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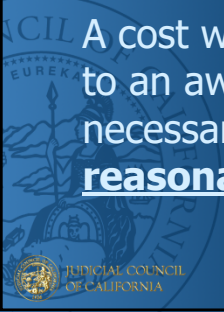
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## Note:

A cost which is allocable to an award isn't necessarily **allowable** or **reasonable**



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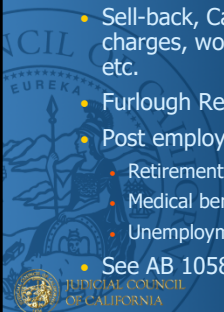
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## Unallowable Expenses

Include but not limited to:

- Sell-back, Cash out, unproductive time charges, workers compensation benefits, etc.
- Furlough Reporting
- Post employment benefits
  - Retirement benefits
  - Medical benefits
  - Unemployment benefits
- See AB 1058 Grant Manual for more detail



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# Request for Program Modifications and Enhancements



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## Program versus Finance

Program	Finance
<ul style="list-style-type: none"> <li>• Key Personnel changes</li> <li>• Facility changes: lease and relocation</li> <li>• Funding level changes</li> <li>• STARS database reporting</li> <li>• Accounting Forms review</li> <li>• Budget modifications</li> <li>• Reimbursement inquiries (authorization and program impacts)</li> </ul>	<ul style="list-style-type: none"> <li>• Budget modifications</li> <li>• Finance reporting inquiries</li> <li>• Accounting Forms</li> <li>• Leave charges: buy backs and cash outs</li> <li>• Reimbursement inquiries (process)</li> </ul>



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## Program Issues

- Creating new budget line item
- Moderate to high impact
- Affect other courts
- Changes not within funding level
- Approval process – long term
  - Program Manager
  - Finance Review
  - Committee Review
  - Judicial Review



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## Finance Issues

- Creating new budget line item for changes
- Budget category change
- Low impact
  - Affect only one court
  - Changes within funding level
- Approval process – short term
  - Program Manager
  - Finance Review



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## Grant Discrepancy Processing

- Standardized Communications
  - Consistent Message
  - Response Cycle
  - Claim Adjustment Treatment
- Standardized Form
  - Description of Deficiency
  - Required Action
- Survey



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## Grant Discrepancy Processing


### Standardized Communication

Your claim as described above in the subject line requires additional documentation and correction. These additional documents and corrections are described on the attached Discrepancy Notification Form.

Because of the advance payment cycle time required by the Grantor, we must receive your documentation and correction within 5 days of this email. Should you be unable to provide documentation and corrections within the prescribed 5 days, you may resubmit with proper requirements with your next reimbursement request. Your reimbursement request, per the Grantor, must be reduced for any missing documentation or errors to qualify for the advance payment processing. Payments to your court will be affected if we do not receive the documentation.

This determination has been reviewed by both the Judicial Council Grant Accounting and AB1058 Program Management Staff.

Should you have any question please contact me or, Michelle Lim, Supervisor at (415) 865-7928 or [michelle\\_lim@jud.ca.gov](mailto:michelle_lim@jud.ca.gov) or Anna Maves, Program Manager at (916) 263-8624 or [anna.maves@jud.ca.gov](mailto:anna.maves@jud.ca.gov)



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# Grant Discrepancy Processing

- Standardized Communications


JUDICIAL COUNCIL OF CALIFORNIA  
 GRANT ACCOUNTING/ PROGRAM MANAGEMENT  
 SUPERIOR COURT OF CALIFORNIA, COUNTY OF \_\_\_\_\_ CONTRACT NUMBER: \_\_\_\_\_  
 BILLING PERIOD: \_\_\_\_\_ FISCAL YEAR: 018-19 DATE: \_\_\_\_\_

Your claim as describe above requires the following items as identified, documentation, corrections, or adjustments to process for payment. The determination has been reviewed by Judicial Council Grant Accounting and AB 1058 Program Management staff. To include the claim in the current payment cycle, documentation and/or corrections must be received by INSERT DATE. Otherwise, adjustments will be made and the reduced claim will be processed for payment.

**PLEASE KEEP A COPY OF THIS NOTIFICATION TO RESOLVE FUTURE INQUIRIES**

ITEM	DISCREPANCY	REQUIRED
<b>INVOICE:</b>		
Signature, Contract Number, or Certification	_____	_____
Payroll, Operating Expenses, or Indirect Costs	_____	_____
Total Expenditures or Federal Share	_____	_____
Other	_____	_____
<b>SUMMARY SHEET:</b>		
Summary Sheet Missing	_____	_____

(FORM CONTINUES.....)



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**MA29**

## Contact Information:

<p><b>Anna Maves</b>            Program Manager            Center for Families, Children &amp; the Courts            Phone: (916) 263-8624            Email: anna.maves@jud.ca.gov</p>	<p><b>Shaheen Abutaha</b>            Grant Accountant            Finance, Grant Accounting Unit            Phone: (415) 865-8958            E-mail: abutaha.shaheen@jud.ca.gov</p>
<p><b>Michelle Lim</b>            Fiscal Supervisor            Finance, Grant Accounting Unit            Phone: (415) 865-7928            E-mail: michelle.lim@jud.ca.gov</p> 	

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## Q&A

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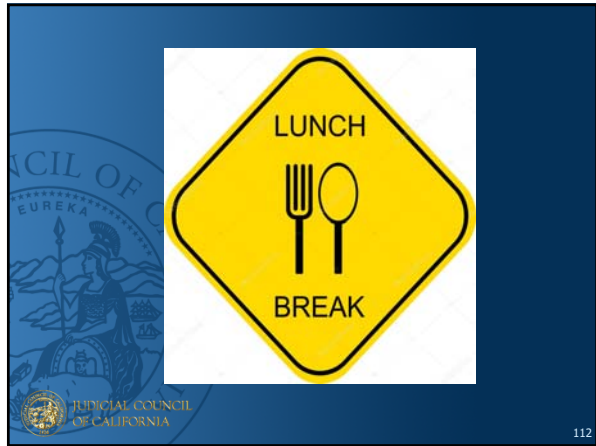
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**Slide 110**

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**MA29 Update**

Maves, Anna, 10/11/2018



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