AB 1058 Administration & Accounting Training

19th Annual Child Support Training Conference
October 15, 2015

Anna L. Maves, AB 1058 Program Manager/Supervising Attorney
Paul Fontaine, Supervising Accountant
Abutaha Shaheen, Grant Accountant

Agenda

- Introductions
- Program Manager’s Update
- Program Changes
- Discrepancy Rate and Impacts
- AB 1058 Accounting Forms
- Administrative and Grant Reporting Requirements
- Cost Treatments and Methods of Allocation
- Request for Program Modifications - Enhancements
- Invoicing Cycle
- General FAQ Session
- One on One FAQ Discussion

AB 1058 Program Manager Update
Agenda

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

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

Title IV-D Program Services

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

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

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

- Plan of Cooperation with Local Child Support Agency (LCSA)
- Disclosure of all funding sources
- Written contract between contracted FLF and CSC
- Quarterly FLF Data Report (customer service statistics)
- Written FLF Office Complaint resolution process

New Contract Provisions

- Judicial Council – Trial Court contract requires the trial court to collect the data and provide to the Judicial Council.
- DCSS will hold back and not advance payment for December pending submission of the Annual Report.

AB 1058 Program Audits
AB 1058 Program Audits

- Historical Audits
  - Office of Child Support Enforcement (OCSE)
  - Judicial Council

- Current Audits
  - Department of Child Support Audit (DCSS)
  - Department of Finance

AB 1058 Program Audits

- Department of Child Support Audit Update
  - Compliance of federal and state regulations
  - Completion of program deliverables
  - Proper accounting records and adequate documentation
  - Program cost efficiencies
  - Consistency of application of cost

AB 1058 Program Audits

- Department of Finance Audit
  - Financial statements
  - Proper accounting records and adequate documentation
  - Internal control - Segregation of duties
  - Authorized approvals

- Judicial Council Audit
  - Operations/Internal Control
  - Contract Compliance
AB 1058 Program
IV-D Services

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<th>AB 1058 Services</th>
<th>Other Family Law Services</th>
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<tr>
<td>Child support cases opened at LCSA</td>
<td>Non-LCSA parentage/child support cases heard by commissioner</td>
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<td>Child Support matters</td>
<td>Domestic Violence</td>
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<td>Paternity matters</td>
<td>Custody and Visitation</td>
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<td>Companion Spousal support matters</td>
<td>Dissolution of marriage issues other than support</td>
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<td>Health insurance matters</td>
<td>Adoptions</td>
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<td>Juvenile Delinquency</td>
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</table>

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
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

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

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

FLF Reimbursability Decision Tree

1) Is this an FLF appropriate issue?
   - Yes
   - No

2) Does this case involve child support paternity?
   - Yes
   - No

3) Is this an open LCSA case?
   - Yes
   - No

4) How are services delivered?
   - One-on-One
   - Workshop
   - Forms Only
   - Brief Information and referral to provider
   - FLF office intake
   - Other non-FLF provider

Title IV-D reimbursable
- 2) Does this case involve child support paternity?
  - Yes
  - No

Title IV-D reimbursable
- 3) Is this an open LCSA case?
  - Yes
  - No

Title IV-D reimbursable
- 4) How are services delivered?
  - One-on-One
  - Workshop
  - Forms Only
  - Brief Information and referral to provider
  - FLF office intake
  - Other non-FLF provider
AB 1058 Program Funding & Spending Update

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

Federal Drawdown Option

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

**AB 1058 Program Funding**

- Fiscal Year 2015-2016 -
  - Child Support Commissioners - $32 million in base fund
  - $12 million in federal drawdown
  - Family Law Facilitator - $11 million in base funding and
  - $4 million in federal drawdown
- Decrease in Child Support Program base funding for FY 08-09 + increase in federal draw down option
- Flat funded in Child Support Program for FY 07-08 + federal draw down option

**Program Funding History**

[Graph showing program funding history from FY 05/06 to FY 12/13]
Expenditure Categories

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

CSC Program Expenditures by Category
- Paid Worked Hours: $17,167,092
- Indirect: $5,700,636 (13%)
- Operating: $5,322,421 (13%)
- Paid Leave: $3,291,752 (8%)
- Fringe Benefits: $10,924,294 (26%)

FLF Program Expenditures by Category
- Paid Worked Hours: $6,564,962
- Indirect: $2,155,505 (14%)
- Operating: $1,204,058 (8%)
- Paid Leave: $1,330,521 (9%)
- Fringe Benefits: $3,925,924 (26%)
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
- Judicial Council-Court contract amendment
- Continue reimbursement process using amended budget amounts

History of Remaining funds

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<td>FY 12/13</td>
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Excess Expenditures (Base + Fed Option)

Remaining Federal Option Drawdown

Remaining Base Funds

AB 1058 Funding Allocation Joint Subcommittee

- Joint Subcommittee comprised of representatives from three Judicial Council Advisory Committees and DCSS
- Charged by the Judicial Council to reconsider the funding allocation to the trial courts. This includes:
  - Beginning of the FY allocations, and
  - Reallocation of funds at Mid-year
Program Changes

- Liquidation Period
- AB1058 Funding Impacts
- Mid-Year Reallocation
- New Reimbursement Process
- Contract Cycle
- Discrepancy Reporting

Program Changes

- Liquidation Period
- Consistent with Other Grants
- AB1058 Funding
- Creation of Several Committees
- Mid-Year Reallocation
Prior Reimbursement Process

- Court incurs monthly expenses
  - Court summarizes data and invoices Judicial Council
  - Judicial Council receives invoice
  - Judicial Council Grant Accountant combines invoice with other invoices for review and approval
  - Judicial Council accounts payable unit processes and produces claim schedules

  July 1 - July 30
  August 20th
  August 24th (2-3 days)
  September 7th (7 weeks)
  September 12th (4-5 days)

Prior Reimbursement Process

- Judicial Council Grant Accountant summarizes transactions for the week and submit a request to DCSS for reimbursement
- DCSS reviews and processes invoices
- DCSS sends reimbursement to Judicial Council

  September 13th
  September 20th (1 week)
  October 11th (3 weeks)

Prior Reimbursement Process

- Judicial Council releases claim schedules to State Controller’s Office (SCO)
- SCO receives claim schedules and combines with claims from other agencies

  October 12th
  October 15th (2-3 days)
Prior Reimbursement Process

- SCO reviews claim schedules
- SCO processes check payments
- SCO sends checks to courts
- Court receives payment

More than **THREE** months before court receives payment

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<td>Processes checks</td>
<td>October 26th</td>
<td>1 week</td>
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<td>2-3 days</td>
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<tr>
<td>Court receives payment</td>
<td>November 8th</td>
<td>2-3 days</td>
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Prior Reimbursement Process

- Factors that may delay reimbursement:
  - Errors
  - Omissions
  - Late Submissions
  - Vacations
  - Monetary Thresholds
  - Budget Implications
  - Cash Implications
  - Contract Implications
  - Court Issues

New Reimbursement Process

- Court incurs monthly expenses
- Court summarizes data and invoices Judicial Council
- Judicial Council summarizes all invoices received and notifies Grantor
- Grantor transfers funds to SCO
- Judicial Council processes and produces claim schedules

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<td>Court incurs expenses</td>
<td>July 1 - July 30</td>
<td>August 20th</td>
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<td>Summarize data and invoices</td>
<td>August 20th</td>
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<td>Summarize invoices</td>
<td>September 1st</td>
<td>September 15th</td>
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<tr>
<td>Transfers funds to SCO</td>
<td>August 21st</td>
<td>September 15th</td>
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</table>
**New Reimbursement Process**

- **Judicial Council releases claim schedules to State Controller’s Office (SCO)**  
  September 15th

- **SCO receives claim schedules and combines claims with other agencies**  
  September 17th

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**New Reimbursement Process**

- **SCO reviews claim schedules**  
  September 10 - 24th (1 week)

- **SCO processes check payments**  
  September 17 - 30th (1 week)

- **SCO sends checks to courts**  
  September 19th - October 2nd  
  (3 days)

- **Court receives payment**  
  September 21st - October 4th  
  (3 days)

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**New Reimbursement Process**

- **Judicial Council advises Grantor of claims released from July cycle**  
  September 20th

- **Judicial Council advises Grantor of claims received for August cycle**  
  September 20th

- **Grantor transfers net funds to SCO**  
  October 1st
New Reimbursement Process

Invoice Cycle
Decreased by at least
4 to 6 weeks

DSCC Allows 1 Billing per Month

New Reimbursement Process

• Factors that may delay reimbursement:
  • All factors included in existing process
  • Missed deadlines
  • All delayed claims revert to old processing method
  • Advance funding is a one time opportunity Per Cycle

New Reimbursement Process

• Priority given to complete accurate claims
• Claims with errors/omissions reviewed after complete claims processed
• Priority given to claims submitted on time
New Reimbursement Process

- Major Assumption With New Invoice Process
  - Audit of claims - Grantor requirement
  - Grantor will accommodate payments to claimants with history of no adjustments
  - New process only applies with Federal funds

New Reimbursement Process

Process Treatment for 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 with missing or incomplete data will revert to standard process (Courts notified by email that claim is abated until error or omission is cleared)

New Reimbursement Process

Process Treatment for Errors or Omissions

- Claims submitted for payment are deemed complete once received by SCO
- No further payments can be made on a submitted claim
### New Reimbursement Process

**July 2015 Data**

- Total number of Contracts (FLF and CSC) 108
- Total Contracts Not Received by August 20 27
- Number of July Claims Received by August 20th 24
- Claims Received with Outstanding Issues 7
- Number of Claims Payable 24

*If deemed that JC/AOC retains unreimbursed funds, new reimbursement process will be discontinued.*

### New Reimbursement Process

**July 2015 Data**

- Estimated Overall July Expenses $4,495,755
- Expenses Reflected on Claims Received $695,970
  - Amount Received from Grantor on Sept 15th
- Expenses Submitted to State Controller on Sept 17th $692,350
- Funds returned to Grantor $3,820

*If deemed that JC/AOC retains unreimbursed funds, new reimbursement process will be discontinued.*

### New Reimbursement Process

**July August September October November December January February March April May June**

<table>
<thead>
<tr>
<th>Contracts Included</th>
<th>Contracts Signed</th>
<th>Claims Received</th>
<th>Cummulative Claims Received</th>
<th>Claims Able to Process</th>
<th>Cummulative Claims Processed</th>
<th>Claims Not Processed</th>
<th>Percent of Claims Able to Process</th>
<th>Cumulative Claims Expected</th>
<th>Cumulative Claims Not Received</th>
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**Claims Received**

- 853
- 2,815
- 5,314
- 4,092
- 7,022
- 3,439
- 5,267
- 6,272
- 3,683
- 4,968
- 6,291
- 4,902

**Claims Able to Process**

- 146
- 2,681
- 4,572
- 4,045
- 6,498
- 2,733
- 4,867
- 6,086
- 3,489
- 3,957
- 5,486
- 3,026

**Advance Received**

- 853
- 3,490
- 5,347
- 4,225
- 7,797
- 3,619
- 6,566
- 7,158
- 5,440
- 6,099
- 2,872

**Prior Carry Forward**

- (707, 134, 775, 180, 1,299, 886, 1,699, 1,131, 1,951, 2,141, 2,614)

**Total Advance Available**

- 853
- 3,490
- 5,347
- 4,225
- 7,797
- 3,619
- 6,566
- 7,158
- 5,440
- 6,099
- 2,872

**Payments Made**

- 146
- 3,356
- 4,572
- 4,045
- 6,498
- 2,733
- 4,867
- 6,028
- 3,489
- 3,957
- 5,486
- 3,026

**Advance Carry Forward**

- 707
- 134
- 775
- 180
- 1,299
- 886
- 1,699
- 1,131
- 1,951
- 2,141
- 2,614

**Payment Rate**

- 19%
- 39%
- 40%
- 23%
- 35%
- 13%
- 21%
- 20%
- 13%
- 14%
- 6%
- 0%

**Cumulative Amount Payable**

- 4,496
- 8,992
- 13,487
- 17,983
- 22,479
- 26,975
- 31,470
- 35,966
- 40,462
- 44,958
- 49,453

**Cumulative Amount Paid**

- 146
- 3,502
- 8,074
- 12,119
- 18,617
- 21,350
- 26,218
- 32,245
- 35,734
- 39,692
- 45,178

**Cumulative Amount Unpaid**

- 4,350
- 5,490
- 5,413
- 5,864
- 3,862
- 5,624
- 5,253
- 3,721
- 4,728
- 5,266
- 4,276
New Contract Cycle Timeline

New Reimbursement Timeline
Contract Cycle Decreased by 2 to 7 Months
Initial Invoice Cycle Decreased by 2 to 7 Months

New Reimbursement Timeline
Claims Received On Time Error Free
Funding Cycle Reduced by 4 to 6 Weeks
New Reimbursement Timeline

Error Tracking and Management

AB 1058 Funding Impacts
Examples of claim deficiencies
- Payroll summary form
  - Wrong pay period
  - Pay period not matching time sheets
  - Reported hours not matching time sheets
  - Altered formulas
  - Manual entry over-ride on formulas
  - Missing approver title and signature
  - Certification clause missing

- Summary form
  - Changing budget line items
  - Moving categories without approval
  - Altered forms
  - Missing court name

AB 1058 Funding Impacts
Examples of claim deficiencies
- AB1058 contract not active

Invoice Form
- Altered form
- Contract number wrong or missing
- Program period wrong
- Court address wrong
- Contact information wrong

Timesheet Form
- Not reporting 100% of time
- Non program hours missing
- Altered certification
- Missing signatures
- Program titles missing
**AB 1058 Funding Impacts**

Examples of claim deficiencies
- Missing expenses on operating recap form
- Claims in excess of amount on summary
- Excessive Documents
- Electronically Submitted
  - Cannot be used to substantiate claims
  - Network cannot support claims (storing/transmitting)
  - Blocked on entry

**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

**ERROR RATE BY TYPE OF FORM**
Grant Reimbursement Improvements

- Faster Funding from DCSS
- Contract Cycle Decrease
- Error Tracking / Management

Proposed Grant Improvements

At Judicial Council’s Request
Provide Data Necessary To:

- Modified Mid-Year Reallocation
- Provides Additional Contract Options For Review

AB 1058 Funding Impacts

- Impacts to the Grant Processing
  - More frequent claims submissions
  - More new charges
  - More audit items
AB 1058 Funding Impacts

- Impacts to the Courts
- Program audit requirements
- Federal audit requirements
- State audit requirements
- DCCS audit require
- Increase in processing time

AB 1058 Program Reporting Forms

AB 1058 Grant Forms

- Timesheet
- Contractor Activity Log
- Payroll Summary Sheet
- Operating Recap Sheet
- Summary Sheet
- Invoice Face Sheet
The electronic version of the timesheet is designed to automatically calculate the total hours worked by program.

PTO=Paid Holidays, vacation, sick leave, jury duty, etc. (excluding accrued vacation and sick leave).

I hereby certify under penalty of perjury that this time sheet accurately represents actual time worked.

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<th>Date</th>
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Support

AB 1058 Payroll Summary Sheet

- Must be completed and signed by employee and reviewed approved by supervisor

- Contract Activity Log - Contractors (1099)
- Positive Reporting- account for 100% of time
- Increments of 15 minutes
- Furlough days not reported on timesheet
- Total Hours 68.00            4.00              -                    64.00                 8.00                     80.00
AB 1058 Payroll Summary Sheet

- **Salaries & Wages**
  - Gross salary for the pay period
  - 100% of time distribution for the pay periods being reported
  - Proportional 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 earned while working on the program

AB 1058 Operating Recap Sheet

[Image of AB 1058 Operating Recap Sheet]
100% Reimbursable Expenses

- Contracted Facilitators and Commissioners
- Contracted Temporary Employees
- Court Interpreter Expenses
- Bailiff Expenses (proportionate to Commissioner hrs)
- Travel expenses
- Pre-approved Training/Conferences (1 per year)
- Pre-approved memberships

Partially Reimbursable Expenses

- Perimeter security
- Rent
- Office Supplies
- Equipment

Pre-Approved Expenses

- Written prior approvals required:
  - Minor Remodeling
  - Equipment Purchases > $5,000
Grant Reporting Requirements

- Codes of Federal Regulation
  - CFR Part 45, Subtitle B, Chapter III,
    Office of Child Support Enforcement (Child Support Enforcement Program)
  - OMB Circular A-102 (Uniform Administrative Requirements for State and Local Govt. agencies)

- Cost Principles: 2 CFR 225 (formerly known as Circular A-87)

- Rules of Court

- Contractual Agreement between JCC and the Courts
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

Costs Treatment

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
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?

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

Costs Allocability

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

- Allocation Methods:
  - Full Time Employee (FTE)
  - Number of Child Support Cases
  - # of Court Departments
  - Other Approved Methods

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

Administrative/Grant Reporting
- Sell-back, Cash out, unproductive time charges, workers compensation, etc.
- Furlough Reporting
- Bailiff/Security costs plans
- Post employment benefits
  - Retirement benefits
  - Medical benefits
  - Unemployment benefits
Request for Program Modifications and Enhancements

Program versus Finance

<table>
<thead>
<tr>
<th>Program</th>
<th>Finance</th>
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<tr>
<td>Key Personnel changes</td>
<td>Budget modifications</td>
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<td>Facility changes: lease and relocation</td>
<td>Finance reporting inquiries</td>
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<td>Accounting Forms</td>
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<td>FLFED database reporting</td>
<td>Leave charges: buy backs and cash outs</td>
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<tr>
<td>Leave charges: buy backs and cash outs</td>
<td>Reimbursement inquiries</td>
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Program Issues

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

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

Grant Processing versus GL Accounting

**Grant Processing**

- AB 1058 Program Grant Accountant
- Allowability of program expenditures inquiries
- Program budget inquiries
- Reimbursement inquiries
- Reimbursements through SCO

**GL Accounting**

- SAP General Ledger Accountant
- Recording financial transactions
  - Accounts Receivable
  - Accounts Payable
  - General Ledger
- Payments through court specific accounts

Grant Discrepancy Processing

- Standardized Communications
- Consistent Message
- Response Cycle
- Claim Adjustment Treatment
- Standardized Form
- Description of Deficiency
- Required Action
- Survey
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 correction within the prescribed 5 days, you may submit with proper requirements with your next reimbursement request. Your reimbursement request, per the Grantor, must be included for any missing documentation or errors to qualify for the advance payment. 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 AB 1058 Program Management Staff.

Should you have any questions, please contact me or Paul Fontaine, Supervisor at (415) 865-7785 or paul.fontaine@jud.ca.gov or Anna Maves, Program Manager at (916) 263-8624 or anna.maves@jud.ca.gov.

Best Regards,

Grant Discrepancy Processing
# Contact Information:

<table>
<thead>
<tr>
<th>Anna Maves</th>
<th>Shaheen Abutaha</th>
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<tbody>
<tr>
<td>Program Manager</td>
<td>Grant Accountant</td>
</tr>
<tr>
<td>Center for Families, Children &amp; the Courts</td>
<td>Finance, Grant Accounting Unit</td>
</tr>
<tr>
<td>Phone: (916) 263-8624</td>
<td>Phone: (415) 865-8958</td>
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<tr>
<td>Email: <a href="mailto:anna.maves@jud.ca.gov">anna.maves@jud.ca.gov</a></td>
<td>E-mail: <a href="mailto:abutaha.shaheen@jud.ca.gov">abutaha.shaheen@jud.ca.gov</a></td>
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<thead>
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<th>Paul Fontaine</th>
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<tbody>
<tr>
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<td>Finance, Grant Accounting Unit</td>
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<td>Email: <a href="mailto:paul.fontaine@jud.ca.gov">paul.fontaine@jud.ca.gov</a></td>
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