Overview

- Title IV-D Funding and Accountability
- DCSS Audit Results
- Reimbursable IV-D activities
- Hypotheticals (table discussion)
- Timekeeping techniques
- A glimpse into the future

Title IV-D Funding and Me

- Social Security Act, Title IV, Part D, requires that every state to have a child support enforcement program.
- Judicial Council enters into a contract with DCSS for funding and to provide AB1058 services
- Judicial Council enters into a contract with each court (one for CSC and one for FLF) with flow-down requirements for compliance, services and to provide court funding
- All contracts require compliance with federal law
My Court Agreed To:

- Ensure all court employees working on the program complete timesheets specifically identifying time spent working on the grant,
- Only seek reimbursement for allowable expenses,
- Permit records related to performance and AB1058 billing to be audited, and
- Accept liability if the court fails to comply with federal/state law or regulations

Requirement for Documenting Time

- Courts can only be reimbursed for IV-D work
- Timesheet must reflect ALL time worked by staff, whether or not the time is spent on the IV-D program
- This is known as "100% positive reporting" and is required by federal regulations
- Example: If a FLF works 5 hours in a day providing IV-D services and 3 hours providing non-IV-D self-help services, all 8 hours must be tracked on the timesheet

JCC Grant Timesheet

- Other program names can be inserted into the form to track time worked on those programs
Tips for Keeping Track
- Contemporaneously document time
- Develop logs, scratch sheets, database, etc.
- Organize work in a way that is easy track
- If your court has an established practice for documenting time, this practice must be followed
  - 15 minute vs. 6 minute increments
- Why is this important?
  - Federal regulations require that charges to grant must be based on records that are supported by a “system of internal control”

Why Are There AB 1058 Program Audits?
- Taxpayer Money
- Federal Government
- Congress
- Federal OCSE
- California DCSS
- California Judicial Council
- Superior Courts

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
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.
- The Judicial Council is required to respond no later than December 31st.

Significant Audit Findings

- 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 ½ 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.

Corrective Action Plan

- Training: IV-D reimbursable or not
- Training: accurately reporting employee time
- Standard contract template for contracted FLFs & CSCs
- Ensure adoption of federal grant requirements
The (2-part) Question

1. Was the activity IV-D **reimbursable**?
2. How much **time** was spent?

Title IV-D Reimbursable

**All Court Staff**
- Required training
- **Active** child support case with LCSA, **AND**
  - It’s related to:
    - Child Support
    - Parentage
    - Companion Spousal support
    - Health insurance

**FLF Only**
- Bar dues
- **NO** active case with LCSA → outreach re:
  - Providing info, brief explanation of court process & referrals (i.e., triage)
  - Distributing court forms
  - Some Workshops*

(* See next slide)

FLF Workshops

1. Must be delivered to more than one person,
2. Time billed to the grant must be limited to time spent on the following issues:
   - Child support
   - Establishment of parentage
   - Health Insurance issues
   - Title IV-D services, **AND**
3. The workshop must provide information about the availability of Title IV-D services
   - Practice pointer: Create workshop script or video
Reimbursability Principles
- No “magic wand”
- Proportionality
- Reasonableness/Balance
- Transparency
- Documentation

FLF Reimbursability Decision Tree

- Does the customer have an open IV-D case?
  - No
  - Yes

- Is the service provided regarding a IV-D issue?
  - Yes
  - No

- Is the workshop providing information regarding the availability of IV-D services?
  - Yes
  - No

- Is the IV-D reimbursable?
  - Yes
  - No

*Note: If more than one service is being provided, the service(s) is/are any Title IV-D reimbursable to the extent that time is spent on IV-D issues.

Reimbursability Hypos
- Hypo 1:
  - Answer:
  - Bonus Q: How many STARS entries?
- Hypo 2:
  - Answer:
Reimbursability Hypos

• Hypo 3:
  • Answer 1:
  • Answer 2:

• Hypo 4:
  • Answer:

• Hypo 5:
  • Answer:

• Hypo 6:
  • Answer 1:
  • Answer 2:
  • Answer 3:

Time Tracking Log

<table>
<thead>
<tr>
<th>Name:</th>
<th>Weekly Time Tracking Log (FLF)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Non IV-D Time</td>
</tr>
<tr>
<td></td>
<td>Mon</td>
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<tr>
<td></td>
<td></td>
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</table>
**Proportionality**

- If an expense benefits more than one program, the costs must be shared proportionally to each program.
- Example: A CSC travels from one court location to another location to handle a court calendar. If ¾ of the time is spent hearing IV-D cases and ¼ of the time hearing non-IV-D cases, the travel time and expenses must be billed ¾ to the IV-D program and ¼ to the other program.
- This rule also applies to shared equipment.

**CSC Typical Week**

- **Monday:**
  - 8 – 5: AB 1058 Court Calendar (including hearing 3 custody issues in the morning, which took a total of 45 minutes)
- **Tuesday:**
  - 8 – 12: AB 1058 Court Calendar
- **Wednesday:**
  - 8 – 12: Mid-day travel from one court location to another – 1 hour
  - 1 – 2: Mixed Court Calendar (1.5 hour – AB 1058, 1.5 hours – Small Claims)
- **Thursday:**
  - 8 – 11: Review of case files (1 hour of review of non-IV-D cases)
  - 11 – 12: Plan of Cooperation Meeting with LCSA
  - 1 – 5: Mandatory Training (Required as condition of employment by court)
- **Friday:**
  - Vacation

**Sample CSC Scratch Sheet**

<table>
<thead>
<tr>
<th></th>
<th>Monday</th>
<th>Tuesday</th>
<th>Wednesday</th>
<th>Thursday</th>
<th>Friday</th>
</tr>
</thead>
<tbody>
<tr>
<td>IV-D</td>
<td>3:15, 4</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total IV-D Time</td>
<td>7:15</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other Non IV-D Time</td>
<td>45 min.</td>
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<tr>
<td>Leave</td>
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Name: Candace Commissioner  
Week of: 6/19
### Sample CSC Scratch Sheet

#### Tuesday:
- **8 – 5:** General Family Law Court Calendar

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#### Wednesday:
- **8 – 12:** AB 1058 Court Calendar
- **1 – 2:** Mid-day travel from one court location to another – 1 hour
- **2 – 5:** Mixed Court Calendar (1.5 hour – AB 1058, 1.5 hours – Small Claims)

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#### Thursday:
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- **1 – 5:** Mandatory Training (Required as condition of employment by court)

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<th>Thursday</th>
<th>Friday</th>
</tr>
</thead>
<tbody>
<tr>
<td>IV-D</td>
<td>3:15</td>
<td>4, 30 min., 1:30</td>
<td>2, 1, 4</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total IV-D Time</td>
<td>7:15</td>
<td>6</td>
<td>7</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other Non IV-D Time</td>
<td>45 min.</td>
<td>8</td>
<td>30 min., 1:30</td>
<td>1</td>
<td></td>
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<td>8</td>
<td>2</td>
<td>1</td>
<td>8</td>
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Sample CSC Timesheet

It’s About Time...

- Bill to the grant based on time spent on IV-D work rather than the number of encounters
- Example: One morning, FLF assists 10 people in total: 5 litigants with IV-D issues (1 hour) and 5 with non-IV-D issues (3 hours). Even though half of the customers had IV-D issues, only 1 hour can be billed to the grant based on the actual time spent.
It’s About Time...

- Bill to the time, not to the budget

  Example: Court hires new commissioner to be 0.5 CSC, with rest of funding coming from trial court funds to hear general family law matters. One month the commissioner hears 20% IV-D matters and 80% non-IV-D. The next month, she hears 70% IV-D matters and 30% non-IV-D...

  Month 1: Only 20% of time can be billed to grant
  Month 2: Up to 70% of time can be billed to grant, if approved by the court and AB 1058 manager.

Alternative Timekeeping Methodologies

- New federal regulations allow grant recipients to implement new time-tracking methods

- Judicial Council is currently considering an alternative timekeeping methodology to simplify for courts

- Goal to implement in FY 2019-2020*
Contact Information:

Anna L. Maves:
(916) 263-8624
anna.maves@jud.ca.gov

John Henzl:
(415)865-7607
john.henzl@jud.ca.gov