

AB 1058 Administration & Accounting Training

20th Annual Child Support Training Conference
August 31, 2016

Anna Maves, AB 1058 Program Manager
Paul Fontaine, Supervising Accountant
Abutaha Shaheen, Grant Accountant

Agenda


- Introductions
- Program Manager's Update
- Program Changes
- Discrepancy Rate and Impacts
- Invoice Cycle
- Administrative and Grant Reporting Requirements
- Cost Treatments and Methods of Allocation
- Program Modifications
- Contract Form Exercises
- General FAQ Session



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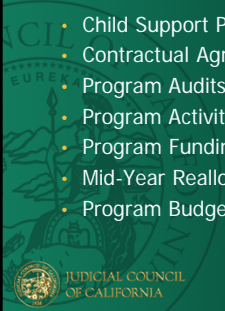
AB 1058 Program Manager Update



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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

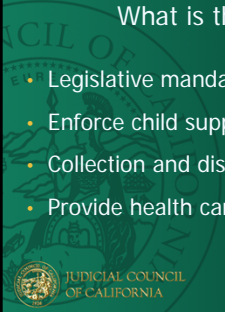


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AB 1058 Program Overview

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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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



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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
- Quarterly FLF Data Report (customer service statistics)
- Written FLF Office Complaint resolution process



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AB 1058 Program Audits



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AB 1058 Program Audits

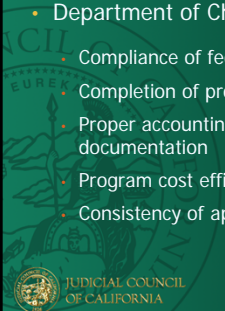
- Historical Audits
 - Office of Child Support Enforcement (OCSE)
 - Judicial Council
- Current Audits
 - Department of Child Support Audit (DCSS)
 - Department of Finance



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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



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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



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AB 1058 Program IV-D Services



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AB1058 Commissioner vs. Other Family Law Services

AB 1058 Services

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

Other Family Law Services

- Non-LCSA parentage/child support cases heard by commissioner
- Domestic Violence
- Custody and Visitation
- Dissolution of marriage issues other than support
- Adoptions
- Juvenile Delinquency



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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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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



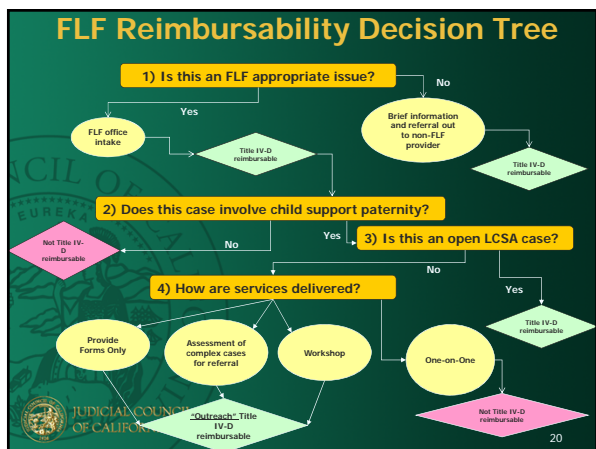
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Self-Help and other family Law Functions

- 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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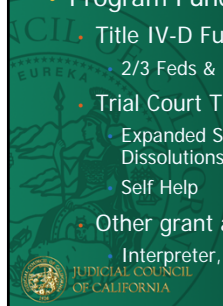


AB 1058 Program Funding & Spending Update

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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

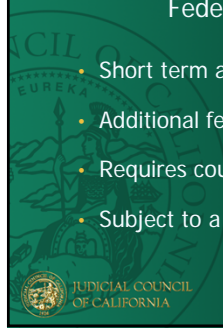


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AB 1058 Program Funding

Federal Drawdown Option

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



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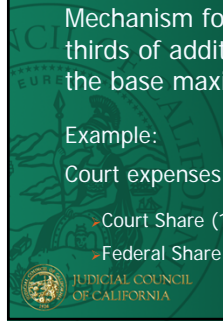
Federal Drawdown Option

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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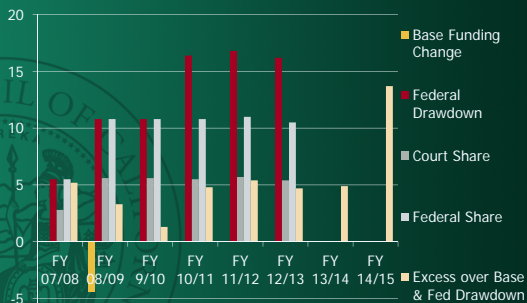
AB 1058 Program Funding

- Flat funding in Child Support Program
- 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



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Program Funding History



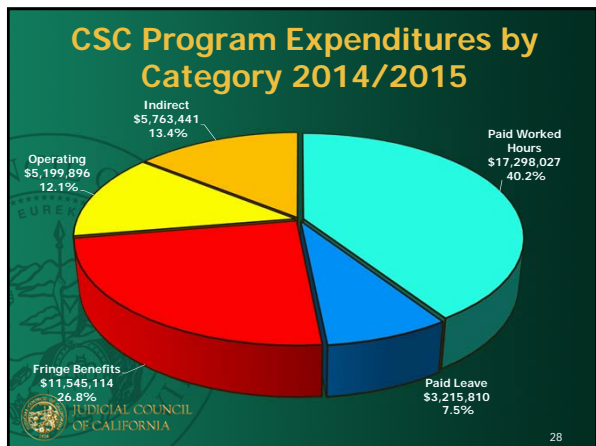
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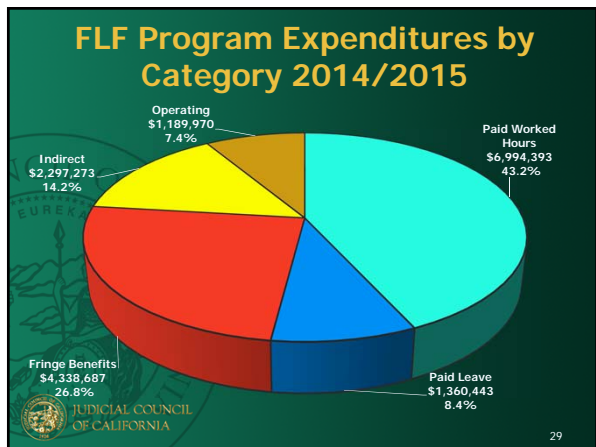
Expenditure Categories

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



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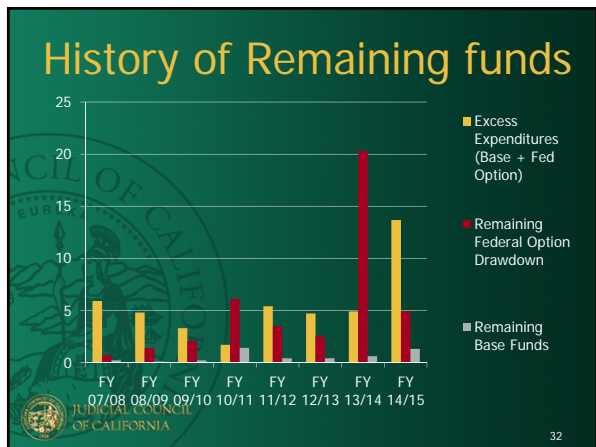
- ### AB 1058 Program Historical Mid-Year Reallocation
- Annual Court Questionnaire
 - Assume current program level
 - Exclude program expansion
 - Exclude program enhancements and new facility leases
 - Expenditures to date (used to calculate funding for remainder of year)
 - Review and evaluation by Judicial Council
 - Requires Judicial Council-Court contract amendment for reimbursement of new amount
 - Contract amendments delayed to end of the fiscal year because of second reallocation process
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AB 1058 Program Second Mid-Year Reallocation

- Recommendation of the AB1058 Funding Allocation Joint Subcommittee
- Purpose is to Expedite Moving Funds from One Court to Another to Maximize Program Resources.
- Additional Process
 - Judicial Council monitor spending patterns and towards the end of the fiscal year identify any expected remaining funds.
 - Survey courts to determine available funds and request revised budgets for courts who are returning funds.
 - Amend contracts to move courts who are not projected to spend to courts who have either exhausted all funding or are anticipated to exhaust funding.
 - Report to the Judicial Council regarding the revised allocations.




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AB 1058 Program Budget

- Budget Implications and Updates
 - Judicial branch budget reductions and impacts on the AB 1058 program
 - DCSS realignment
 - Cost saving strategies & best practices
 - Assigned commissioners program



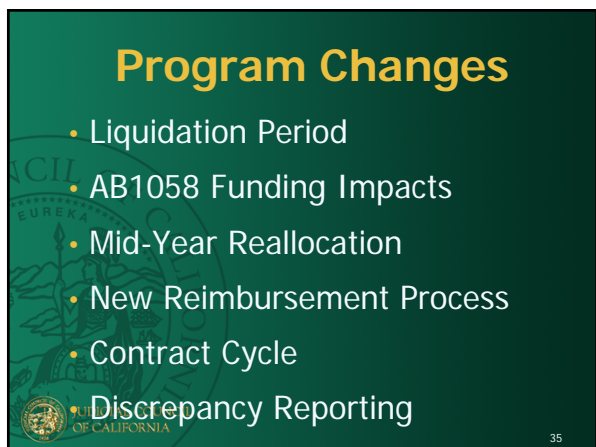
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Significant Program Changes

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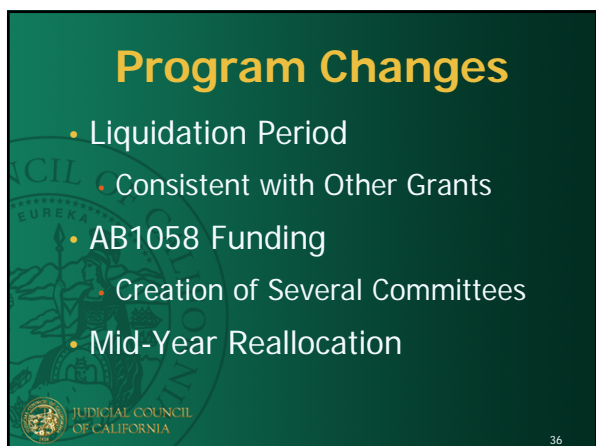


Program Changes

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

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Program Changes

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

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Prior Reimbursement Process

Court

- 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

Judicial Council

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

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Prior Reimbursement Process

Judicial Council

- 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

DCSS

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

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Prior Reimbursement Process

Judicial Council

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

SCO

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October 12 th
October 15 th (2-3 days)

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Prior Reimbursement Process

- SCO reviews claim schedules October 19th (1 week)
- SCO processes check payments October 26th (1 week)
- SCO sends checks to courts November 5th (2-3 days)
- Court receives payment November 8th (2-3 days)

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

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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

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New Reimbursement Process

- Court incurs monthly expenses July 1 – July 30
- Court summarizes data and invoices Judicial Council August 20th
- Judicial Council summarizes all invoices received and notifies Grantor August 20th
- Grantor transfers funds to SCO September 1st
- Judicial Council processes and produces claim schedules August 21st – September 15th

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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 21th - October 4th (3 days)

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New Reimbursement Process

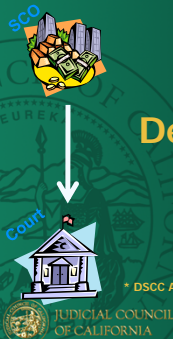


- Judicial Council advises Grantor of claims released from July cycle September 20th
- Judicial Council advises Grantor of claims received for August cycle September 20th
- Grantor transfers net funds to SCO October 1st

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New Reimbursement Process



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

* DSCC Allows 1 Billing per Month

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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

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New Reimbursement Process

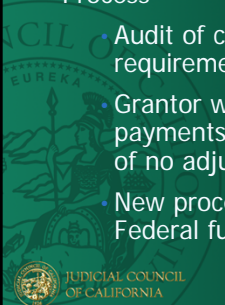
- Priority given to complete accurate claims
- Claims with errors/ommissions reviewed after complete claims processed
- Priority given to claims submitted on time

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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



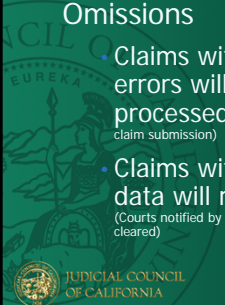
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New Reimbursement Process

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 abayed until error or omission is cleared)



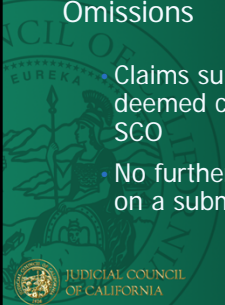
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New Reimbursement Process

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



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New Reimbursement Process

July 2015 Data

- Total number of Contracts (FLF and CSC) 108 \$ 53,949,062
- Total Contracts Not Received by August 20 27 25%
- Number of July Claims Received by August 20th 24 23%
- Claims Received with Outstanding Issues 7 7%
- Number of Claims Payable 24 23%

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




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New Reimbursement Process

July 2015 Data

- Estimated Overall July Expenses \$ 4,495,755
- Expenses Reflected on Claims Received \$ 695,970 16%
Amount Received from Grantor on Sept 15th
- Expenses Submitted to State Controller on Sept 17th \$ 692,150 16%
- Funds returned to Grantor \$ 3,820 0%

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



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New Reimbursement Process

	July	August	September	October	November	December	January	February	March	April	May	June
Contracts Included	108	108	108	108	108	108	108	108	108	108	108	108
Contracts Signed	4	104	104	104	104	104	104	104	104	104	104	104
Claims Received	27	88	118	114	148	88	118	118	81	118	182	174
Outstanding Claims Received	25	111	211	185	481	117	211	481	112	112	121	117
Claims Able to Process	8	79	164	111	186	77	112	112	84	114	181	82
Cumulative Claims Processed	8	87	181	292	478	555	667	779	863	977	1158	1240
Claims Not Processed	19	9	14	3	11	4	14	6	2	21	14	82
Percent of Claims Able to Process	27%	90%	88%	97%	81%	67%	96%	96%	88%	81%	62%	66%
Cumulative Claims Expended	108	214	324	412	548	648	794	884	977	1083	1188	1294
Cumulative Claims Not Reimbursed	82	101	21	87	41	71	41	24	41	12	14	21
(\$000)												
Claims Received	813	2,811	5,114	4,052	7,517	3,418	5,211	6,272	3,835	4,969	8,211	4,951
Claims Able to Process	148	2,881	4,827	2,085	6,481	2,712	4,881	6,081	3,489	6,917	9,881	6,012
Advance Received	813	2,782	5,211	3,452	7,517	2,282	5,481	5,481	4,311	4,141	718	2,881
Out Claims Forward	71	114	114	114	114	114	114	114	114	114	114	114
Total Advance Available	813	3,485	5,581	4,222	7,781	3,811	6,565	7,194	5,485	6,099	1,811	248
Payments Made	114	3,241	4,512	6,048	6,481	2,211	4,881	6,012	2,481	3,917	1,881	1,811
Advance Carry Forward	114	114	114	114	114	114	114	114	114	114	114	114
Payment Rate	10%	95%	88%	91%	85%	64%	92%	96%	88%	81%	62%	66%
Cumulative Amount Payable	4,418	8,991	13,481	17,188	22,471	26,871	31,471	35,361	40,191	44,911	49,811	54,911
Cumulative Amount Paid	148	3,561	8,074	13,111	18,811	21,111	25,211	32,241	35,714	39,812	45,178	48,211
Cumulative Amount Unpaid	4,270	5,430	5,407	4,077	5,360	5,760	6,260	6,117	4,477	5,099	4,633	5,700

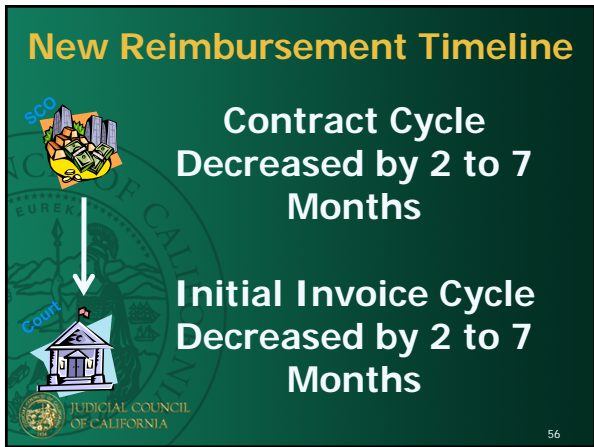
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New Contract Cycle Timeline

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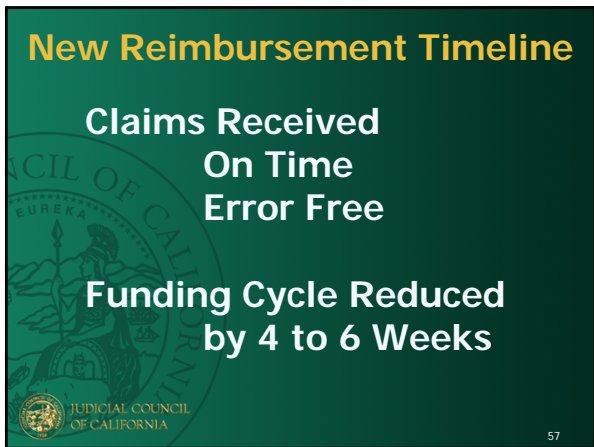
New Reimbursement Timeline

Contract Cycle Decreased by 2 to 7 Months

Initial Invoice Cycle Decreased by 2 to 7 Months

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New Reimbursement Timeline

Claims Received On Time Error Free


Funding Cycle Reduced by 4 to 6 Weeks

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New Reimbursement Timeline

Error Tracking and Management



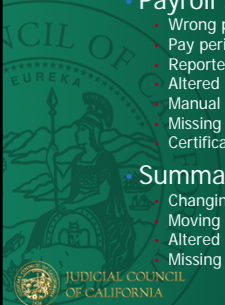
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AB 1058 Funding Impacts

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



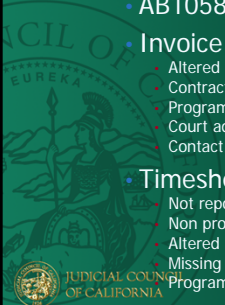
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AB 1058 Funding Impacts

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



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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

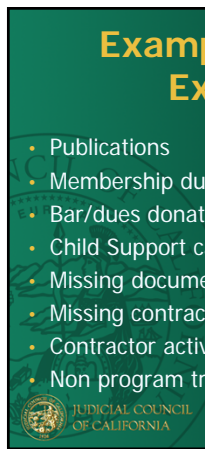


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Examples of operating Expenses Errors

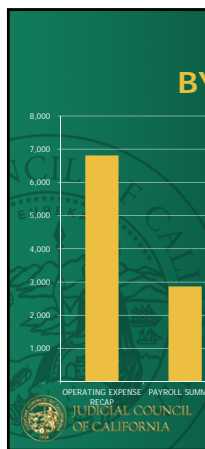
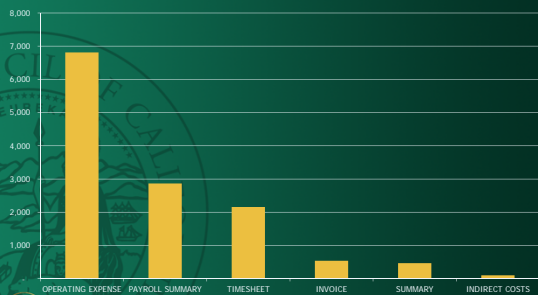
- Publications
- Membership dues
- Bar/dues donations
- Child Support calculator
- Missing documentation
- Missing contracts
- Contractor activity log
- Non program training
- Phoenix Printouts
- Calculations wrong
- Duplicate indirect cost
- Expenses over \$5k
- Missing Payment information
- No program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



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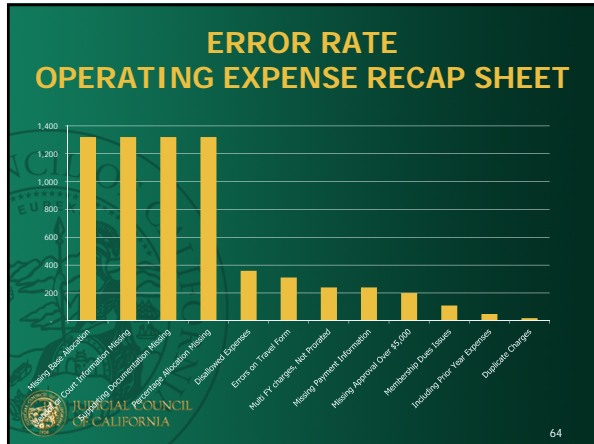
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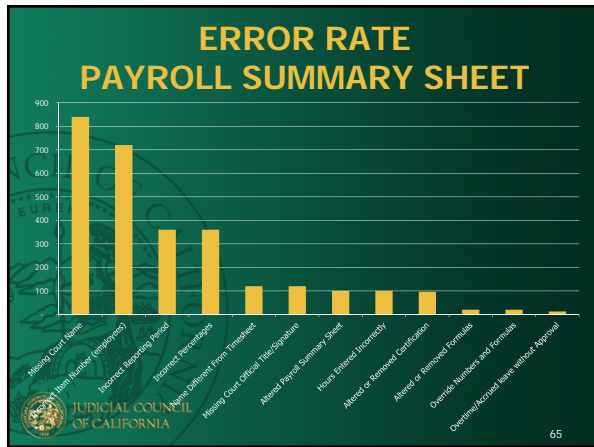
ERROR RATE BY TYPE OF FORM

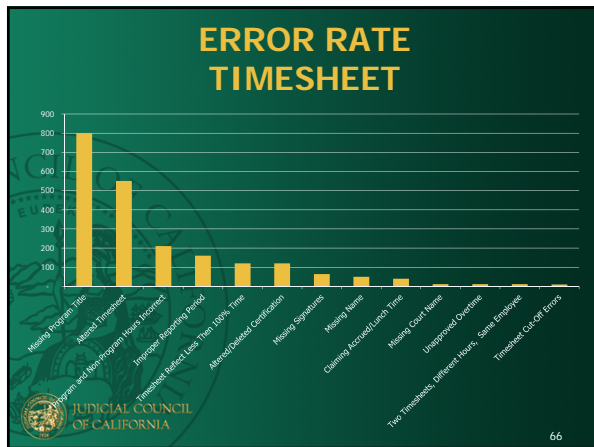


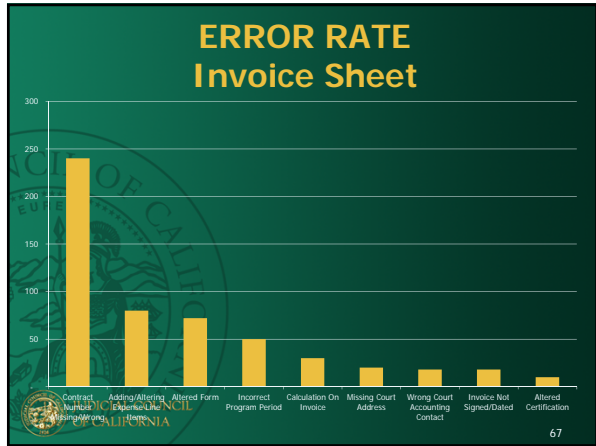
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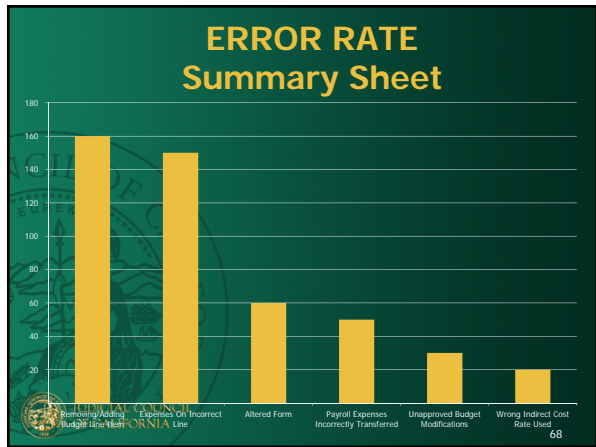
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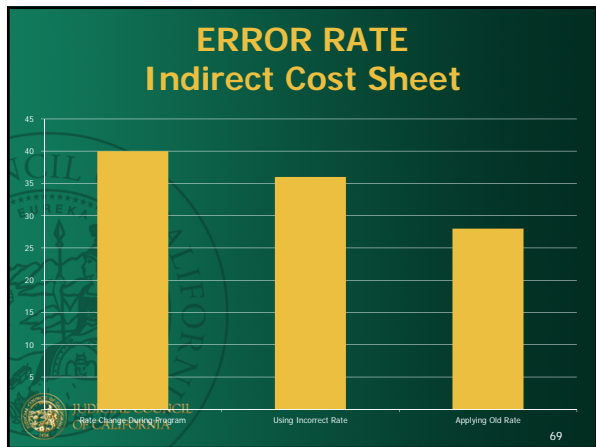






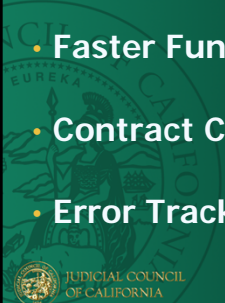






Grant Reimbursement Improvements

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



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Proposed Grant Improvements

At Judicial Council's Request Provide Data Necessary To:

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




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AB 1058 Funding Impacts

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

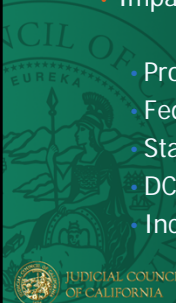


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AB 1058 Funding Impacts

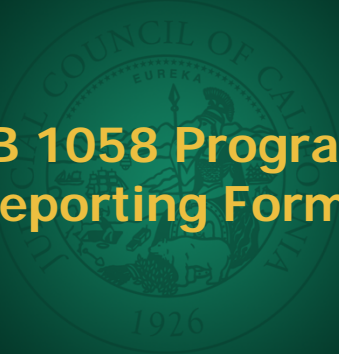
- Impacts to the Courts
 - Program audit requirements
 - Federal audit requirements
 - State audit requirements
 - DCCS audit require
 - Increase in processing time



JUDICIAL COUNCIL OF CALIFORNIA

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AB 1058 Program Reporting Forms

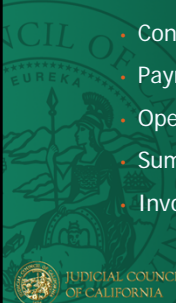


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AB 1058 Grant Forms

- Timesheet
- Contractor Activity Log
- Payroll Summary Sheet
- Operating Recap Sheet
- Summary Sheet
- Invoice Face Sheet



JUDICIAL COUNCIL OF CALIFORNIA

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AB 1058 Timesheets

Employee Name: _____ Pay Period Start: _____ Pay Period End: _____

The electronic version of the timesheet is designed to automatically calculate the total hours worked by program.

A	B	C	D	E	F	G	H	I	J = (B-D+H)	K	L = (J-K)
Date	TITLE/ID	(Insert Program Name)	(Insert Program Name)	(Insert Program Name)	(Insert Program Name)	(Insert Program Name)	(Insert Program Name)	Other Hours	Total Hours Worked	Total PFD Used (net sick/holiday)	Total Hours Including Pfd
Total Hours											

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

Employee Signatures: _____ Date: _____ Supervisor Signatures: _____ Date: _____

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

AOC-4 TIMESHEET (REV 4/12/2015)

AB 1058 Timesheets

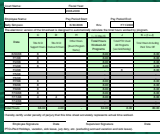
- Timesheet – Court employees (W-2)
- Contract Activity Log – Contractors (1099)
- Positive Reporting- account for 100% of time
- Increments of 15 minutes
- Furlough days not reported on timesheet
- Must be completed and signed by employee and reviewed approved by supervisor

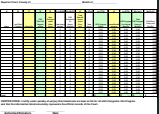
JUDICIAL COUNCIL OF CALIFORNIA

AB 1058 Payroll Summary Sheet


AB 1058 Payroll Summary Sheet

AOC Timesheet





Other Program Payroll Summary Sheet



JUDICIAL COUNCIL OF CALIFORNIA

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

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AB 1058 Payroll Summary Sheet

PAYROLL SUMMARY SHEET

PROGRAM TITLE: **CHILD SUPPORT COMMISSIONER PROGRAM** FISCAL YEAR: **2009-2010**

REPORTING PERIOD: FROM: _____ TO: _____

A	B	C	D	E	F	G	HF-G	I	J04	K18	L07	M07/P18	N07	O07/P	P00	Q04	R04-C
Emp No.	Job Title	Gross Pay	Gross Benefits	Program Hours	Max Program Hours	Total Hours	Benefit Hours	Total Paid Hours	Total Program Products	Program Pay Rate	Reimbursable Pay Rate	Reimbursable Benefits Rate	Benefit Hours	Total Program Pay/Benefits	Total Program Billable	Total Billable	Total Program Billable
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CERTIFICATION: I hereby certify under penalty perjury that the information provided here accurately represents official records and is in compliance with the program contract.

AUTHORIZED OFFICIAL: _____ TITLE: _____

SIGNATURE: _____ DATE: _____

600-3 PAYROLL SUMMARY SHEET (REV 07-03)

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AB 1058 Operating Recap Sheet

AB 1058 Operating Recap Sheet Child Support Commissioner Program FY 2009-2010

Supervisor Court, County of _____

Category	Vendor Name	Description	Invoice #	Check/Variant #	Date Paid	Amount
W/ Full Reimbursable Expenditures	Jan Wilkins	Services for 7/1-7/30	112468	0000-010946	8/1/09	2,300.00
	Neil Sims	Half day services for 7/28	112111	0000-010900	8/2/09	180.00
	Travis Higgins	COA-Pkg. Fee 7/15/10	71609	0000-010901	7/15/09	278.00
Sub-Total						2,758.00
P/ Partially Reimbursable Expenditures	Corporate Express	Office Supplies	15145	0000-010471	8/1/09	100.00
	Shepherdson Leasing Co.	Auto Leasing	18188	0000-010848	8/1/09	2,000.00
	County Sheriff's Dept.	July Sheriff's Security Costs	18477	0000-010919	8/1/09	1,000.00
Sub-Total						3,100.00
Total Operating Expenditures						5,858.00

*** Total billable amount total of (2009) Reimbursable Expenditures + Adj. total of partially reimbursable Expenditures

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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

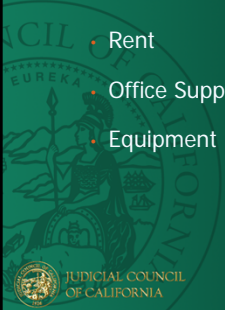


JUDICIAL COUNCIL OF CALIFORNIA

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Partially Reimbursable Expenses

- Perimeter security
- Rent
- Office Supplies
- Equipment



JUDICIAL COUNCIL OF CALIFORNIA

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Pre-Approved Expenses

- Written prior approvals required:
- Minor Remodeling
- Equipment Purchases > \$5,000



JUDICIAL COUNCIL OF CALIFORNIA

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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 Sheet

AB 1058 SUMMARY SHEET
CHILD SUPPORT COMMISSIONER PROGRAM
FY 2008-2010

Categories	Budget	Previously Billed Expenses	Current Reporting Period Expenses	Total YTD Expenses
Salaries	1,500,000.00	1,500,000.00	30,000.00	1,530,000.00
Fringe Benefits	450,000.00	450,000.00	9,000.00	459,000.00
Total Personnel Expenditures	1,950,000.00	1,950,000.00	39,000.00	1,989,000.00
Indirect Costs (20.00%)	390,000.00	390,000.00	7,800.00	397,800.00
Total Expenditures	2,340,000.00	2,340,000.00	46,800.00	2,386,800.00

Funding Sources	Award Amount	Expenditures Applied From Prior Periods	Contract Balance Prior to Current Reporting Period	Current Period Reimbursement
Base Award	2,000,000.00	2,000,000.00		
Federal Drawdown Option Award	500,000.00	411,800.00	88,200.00	84,500.00
Federal Share 60%	320,000.00	271,780.00	58,220.00	42,570.00
Court Share 34%	170,000.00	143,512.00	29,988.00	21,530.00
Total Reimbursement				\$ 42,670.00

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AB 1058 Invoice Face Sheet

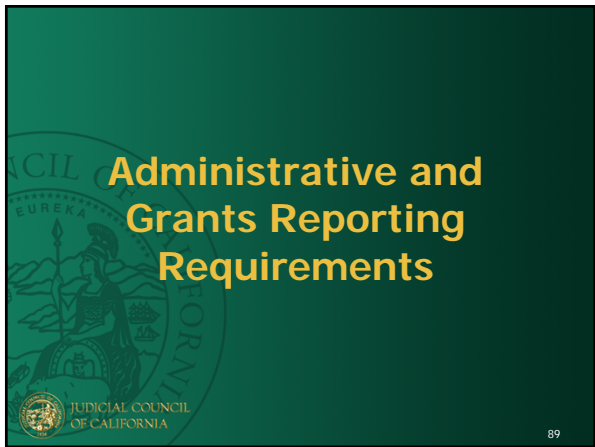
AB 1058 Summary Sheet

Invoice Face Sheet

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AB 1058 Invoice Face Sheet

STATE OF CALIFORNIA <small>HC-INVOICE (REV 01/08)</small> INVOICE	JUDICIAL COUNCIL OF CALIFORNIA ADMINISTRATIVE OFFICE OF THE COURTS GRANT ACCOUNTING 400 GOLDEN GATE AVENUE, 10th FLOOR SAN FRANCISCO, CA 94102	MAIL TO:
SUPERIOR COURT OF CALIFORNIA, COUNTY OF _____ ADDRESS: _____	CONTRACT NUMBER: _____ BILLING PERIOD: <i>July 09</i>	
PROGRAM TITLE: <i>Child Support Commissioner Program</i>		
PROGRAM PERIOD: <i>July 1, 2009 - June 30, 2010</i>		
ACCOUNTING CONTACT: _____ E-MAIL ADDRESS: _____	PHONE NUMBER: _____ FAX NUMBER: _____	
PROGRAM EXPENDITURES (FUND REQUESTED)		
CATEGORY	AMOUNT	
PERSONNEL (Salaries & Benefits)	39,000.00	
OPERATING EXPENSES & EQUIPMENT	17,700.00	
INDIRECT COSTS	7,800.00	
TOTAL EXPENDITURES	64,500.00	
TOTAL BILLABLE AMOUNT	\$ 42,570.00	
CERTIFICATION: I HEREBY CERTIFY UNDER PENALTY OF PERJURY THAT THE AMOUNT BILLED ABOVE IS TRUE AND CORRECT IN ACCORDANCE WITH THE CONTRACT.		
COURT OFFICIAL (NAME & TITLE): _____ SIGNATURE: _____		DATE: _____





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

Electronic Files Paper files



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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

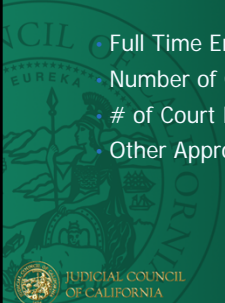
- Must meet ONE of these criteria:
 - Incurred specifically for the program award
 - Benefits both program award and other work and can be distributed in reasonable proportion to benefits received
 - Necessary to organization's overall operation



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Methods of Allocation

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




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Note:

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



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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



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Request for Program Modifications and Enhancements

Program versus Finance

Program	Finance
<ul style="list-style-type: none"> • Key Personnel changes • Facility changes: lease and relocation • Funding level changes • FLFED database reporting • Leave charges: buy backs and cash outs 	<ul style="list-style-type: none"> • Budget modifications • Finance reporting inquiries • Accounting Forms • Leave charges: buy backs and cash outs • Reimbursement inquiries

JUDICIAL COUNCIL OF CALIFORNIA 101

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

JUDICIAL COUNCIL OF CALIFORNIA 102

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



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Grant Processing versus GL Accounting


Grant Processing	GL Accounting
<ul style="list-style-type: none">• AB 1058 Program Grant Accountant• Allowability of program expenditures inquiries• Program budget inquiries• Reimbursement inquiries• Reimbursements through SCO	<ul style="list-style-type: none">• SAP General Ledger Accountant• Recording financial transactions<ul style="list-style-type: none">• Accounts Receivable• Accounts Payable• General Ledger• Payments through court specific accounts



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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, 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,
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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: 015-16 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 DISCUT 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	DESCREpancy	REQUIRED
INVOICE:		
Signature, Contract Number, or Certification		_____
Payroll, Operating Expenses, or Indirect Costs		_____
Total Expenditures or Federal Share		_____
Other		_____
SUMMARY SHEET:		
Summary Sheet Missing		_____



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Grant Discrepancy Processing

SURVEY

The Judicial Council Staff strives to provide each court with the tools necessary to maximize grant funding opportunities and also to enable an efficient reimbursement process. Various tools are available to effect this goal including annual grant training, grant contracts, grant manuals, staff, both program and accounting, program committees chartered by the Judicial Council to rebok funding allocations, reimbursement efficiencies and mid-year re-distributions and Federal and State Grant pronouncements.

To this end, the Judicial Council Staff works diligently to provide the best service possible considering the constraints set by the Grantors, California State Controllers, Auditors and Budgeting Offices and by Generally Accepted Accounting Standards adopted by each funding entity.

Considering the above, we are requesting the following:

- 1) Feedback on when the Judicial Council Staff meets the overall grant allocation and funding objectives.
- 2) Feedback on when the Judicial Council Staff could facilitate a more effective grant allocation and funding objective.
- 3) Feedback on when your court could enable or suggest a more effective grant allocation and funding process.


Thank you very much for your feedback.



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Contact Information:

<p>Anna Maves Program Manager Center for Families, Children & the Courts Phone: (916) 263-8624 Email: anna.maves@jud.ca.gov</p>	<p>Shaheen Abutaha Grant Accountant Finance, Grant Accounting Unit Phone: (415) 865-8958 E-mail: abutaha.shaheen@jud.ca.gov</p>
<p>Paul Fontaine Supervising Accountant Finance, Grant Accounting Unit Phone: (415) 865-7785 E-mail: paul.fontaine@jud.ca.gov</p>	



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Q&A

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