Administration for Children and Families

Office of Family Assistance

Regions I, II, and III

# 2011 Tri-Regional TANF Fiscal Management Symposium

June 15-16, 2011

New York, New York

## Summary Report

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## Acknowledgements

The Administration for Children and Families (ACF), Office of Family Assistance (OFA) Regions I, II, and III Temporary Assistance for Needy Families (TANF) Program Managers, Ms. Carol Monteiro, OFA Region I, Ms. Joanne Krudys, OFA Region II, and Ms. Eileen Friedman, OFA Region III (planning committee), would like to thank all who participated in the planning and implementation of the first-ever Tri-Regional TANF Fiscal Management Symposium. The symposium represented the program and fiscal training needs of 17 States, the two Territories of Puerto Rico and the Virgin Islands, as well as the District of Columbia. The symposium served as the first of its kind in providing intensive fiscal training to more than 40 State and Federal TANF fiscal management staff members.

The planning committee had the pleasure of working with a core group of presenters and interoffice staff from Regions I, II, and III, and the committee is grateful for your tireless attention to detail and to the successful completion of this symposium. The planning committee would especially like to thank Julie Siegel, Senior Family Assistance Program Specialist, Office of Family Assistance and Bob Shelbourne, Director, Administration for Children and Families, Division of State TANF Policy, for their investment in the planning and review of the symposium training. In addition, they would like to thank the staff members of Administration for Children and Families, Region II – Alan Augustine, Financial Operations Specialist, Anthony McHugh, Fiscal Specialist, and Clinton McGrane, Fiscal Officer, for their work in developing the Fiscal Management Symposium training and for presenting at the event. Finally, the committee thanks all other team members who presented or assisted during the symposium: Joseph Lonergan, Director, Division of Mandatory Grants, ACF Office of Grants Management; Manolo Salguiero, Financial Management Specialist, ACF; Patty Fisher, Senior Financial Management Specialist, ACF Region X; Mike Stack, Staff Accountant, Office of the Assistant Secretary for Administration and Management, Program Support Center, Division of Cost Allocation, and Tammie Brown, Audit Manager, Office of the Inspector General.

Lastly, the Planning Committee would like to show its appreciation to all the State and Federal TANF fiscal management staff who remain committed to the lives of low-income and working families and who continue to strive to improve the employment and economic self-sufficiency outcomes for those impacted by unemployment, underemployment, and poverty.


## Background

The TANF program was developed to assist low-income and working families transition into employment and achieve greater levels of economic self-sufficiency. State and Territory TANF grantees are responsible for managing more than $16 billion in Federal funds. Successfully managing TANF programs requires skill and understanding of fiscal processes, regulations, and procedures. To ensure successful management of TANF funds and improve the overall understanding of TANF fiscal regulations and procedures, the Office of Family Assistance Regions I, II, and III brought together State, and Federal fiscal management employees from 17 States, Territories of Puerto Rico and the Virgin Islands, and the District of Columbia for an in-depth training symposium on fiscal management.

## Overview of the Meeting

On June 15-16, 2011, the ACF, OFA Regions I, II, and III hosted the first ever TANF Fiscal Management Symposium for TANF programs in New York, New York. The symposium brought together State/Territorial and Federal staff responsible for overseeing financial reports, new to fiscal management, and those interested in a refresher on fiscal issues. Speakers included Federal staff from OFA Central Office, ACF Regions I, II, and III, and from other ACF as well as OIG Regions. The 2011 Tri-Regional TANF Fiscal Management Symposium covered topics from caseload reduction credits and maintenance of effort (MOE), to cost allocation, audits, and penalties and provided TANF program representatives with the most comprehensive, hands-on training on managing TANF programs available.

The goal of the symposium was to enhance the knowledge base and skill level of State and Federal employees in the following areas:

- Assist with interpretation of the data provided within the various tables in order to become more responsive and productive partners.
- Provide information on implementing the additional reporting requirements around the supplemental ACF-196 and ACF-812 issues.
- Ensure accurate, complete and timely data in order to ensure the integrity of the information provided to the various program's stakeholders; including Congress.
- Determine if certain reports are more critical than others in order to help States prioritize their responses to the myriad of requests.
- Understand the expectations in addressing these reports, as well as knowing what the consequences might be for TANF jurisdictions that choose not to retransmit corrected case data.
- Provide an understanding of the data penalty provisions in 45 CFR 265.8.

Fifty-nine individuals participated in the symposium. These individuals represented all sixteen States and territories in OFA Regions I, II, and III, OFA Central Office staff, OIG Regional staff, and staff from seven of the 10 ACF Regions: I, II, III, IV, VI, VII, and X.

## Day One

To start off the event, Mr. Damon Waters, the symposium facilitator from ICF International, introduced Ms. Joyce Thomas, Regional Administrator, ACF Region II to provide opening remarks. Ms. Thomas welcomed all participants to New York City. She thanked the presenters – Alan Augustine, Anthony McHugh, Clinton McGrane, Julie Siegel, and Robert Shelbourne – for spending the time and effort putting together the presentation for the next two days. She introduced the first presenters of the day, Mr. Anthony McHugh and Mr. Alan Augustine, from ACF Region II.

### *Temporary Assistance for Needy Families (TANF)*

Mr. Anthony McHugh introduced himself and explained to participants what the two-day training would consist of. He provided a history of the TANF program and explained that TANF is a block grant with a funding limit. The original concept of TANF was to allow states to make decisions on how to use funding. He explained that the two main sources of funding for TANF are Federal TANF Block Grants and State

Maintenance of Effort (MOE) funds. The Federal TANF Block Grant is for needy family members, some needy individuals, and sometimes the non-needy. State MOE funds include a cost-sharing requirement to help eligible family members only, not individuals. Though there is one exception – State MOE funds can be used for pro-family non-assistance activities.

Mr. Alan Augustine continued by explaining that TANF is more of a "block grant on steroids" – TANF has a cost sharing requirement (MOE), and different rules apply to State funds and Federal funds. Due to this, States have to be mindful of what funding source they are using. In many ways, TANF provides flexibility, but there are a number of requirements which apply to this block grant. The funding source used drives certain program requirements that apply, which is unusual for most programs. The main two complications of TANF are the inter-mixing of programs and the many rules that go beyond the Block Grant.

Following this overview, Mr. McHugh and Mr. Augustine described the basics of TANF including funding options, detailed uses of Federal TANF funds and State MOE funds, and the four Purposes of TANF and how they relate the funding. TANF funds should be used in any manner reasonably calculated to the four Purposes of TANF outlined below:

1. Provide assistance (help) to needy families so that children may be cared for in their own homes or in the homes of relatives;
2. End the dependence of needy parents on government benefits by promoting job preparation, work, and marriage;
3. Prevent and reduce the incidence of out-of-wedlock pregnancies and establish annual numerical goals for preventing and reducing the incidence of these pregnancies; and
4. Encourage the formation and maintenance of two-parent families.

The TANF Funding Guide gives helpful examples of what types of benefits and services fall within these four purposes (see pages 10-12 and 17-24). Mr. Augustine explained that the TANF Funding Guide, provided to participants on a flash drive, is a valuable resource of information. Mr. McHugh and Mr. Augustine described the key considerations related to these purposes. Purposes One and Two are for the financially needy, while Purposes Three and Four are for needy or non-needy – MOE expenditures must be for the needy (except for pro-families "non-assistance").

Following the overview of the four Purposes of TANF, the speakers provided information on the rules and restrictions of Federal funds. For example, States cannot provide assistance to a family for more than 60 months. Mr. McHugh then described the term "grandfathering authority" or previously authorized activities. These are activities previously authorized and allowable under State's former approved Aid to Families with Dependent Children (AFDC), Emergency Assistance (EA), or Job Opportunities and Basic Skills Training (JOBS) programs as of September 30, 1995 or August 21, 1996. Mr. McHugh added that for the most part, grandfathering consists of EA program activities. For these activities, States must retain eligibility criteria and duration of services, as well as use Federal funds only. Patty Fisher, symposium speaker and Senior Financial Management Specialist from ACF Region X added that it is important for fiscal staff to know and understand their State Plans, especially for these purposes. Mr. Augustine added that States will also need the previous State Plan developed for that State when looking at grandfathering.

Next, Mr. McHugh and Mr. Augustine described rules and regulations related to transfers as well as reserve funds. Mr. McHugh explained that States may only transfer current TANF funds and they must be transferred by the end of the Fiscal Year. Mr. Augustine addressed a question on whether States can transfer back if they find that they do not need the money originally transferred. This is possible but States need to follow a timeframe. When the funds are transferred, they take on the rules of the program to which they are transferred. If funds cannot be used in the program they are transferred into, it is important to transfer those back. In terms of reserve funds, Mr. McHugh explained that in the past, any funds carried over to the following year would have to be spent on assistance except in the case of funds drawn down by the American Recovery and Reinvestment Act (ARRA). Prior to more recent regulations, reserve funds were only for “assistance” (and associated administrative costs) and transfers must still be made during the current fiscal year.

### *Assistance*

Following this presentation on the basics of TANF and funding uses, Mr. McHugh and Mr. Augustine switched gears to discuss assistance. They provided the Federal TANF definition of assistance (45 CFR 260.31(a)): the ongoing basic needs payment, supportive services such as child care and transportation for families who are not employed, and benefits provided under prior law that meet definition of “assistance” (example: Foster Care-like services). Assistance may only be provided to a financially needy family consisting of, at a minimum, a child living with a parent (or caretaker relative) or a pregnant individual.

Any benefit or service is described as either “assistance” or “non-assistance.” Mr. Augustine explained that program requirements, limitations, or prohibitions apply to “assistance,” such as quarterly data reports, work requirements, the Federal five-year time limit, and the assignment of rights to child support and cooperation. “Non-assistance” can be described as supportive services such as child care or transportation provided to families who are employed, non-recurrent, short-term benefits designed to deal with a specific crisis or episode of need, or work subsidies. Other examples of “non-assistance” include various services that do not provide basic income support such as counseling, case management, or employment related services, the contribution to an Individual Development Account (IDA), transportation benefits, and refundable Earned Income Tax Credits (EITC).

Following this portion of the training, one participant asked a question about assistance and non-assistance.

- *Question: Is it correct that a State could have a program that runs from non-assistance into assistance? For example, a program could be designed to be a short-term benefit, such as Emergency Assistance after a crisis like a fire, but it could turn into assistance, because the participant may need housing in the long-term. Is this correct?*
    - Mr. Augustine responded by saying that yes, in this instance, the program would be non-assistance for a four month period and then could turn into assistance if it continued.
    - Ms. Julie Siegel added that the idea is not just that the first four months are non-recurrent, short term, but there has to be some intent. And intent is the most important indicator pertaining to shifts from non-assistance to assistance. If an activity was *intended* to be long-term it cannot reasonably be labeled as non-assistance, but there are situations where something that was non-assistance can become assistance, but not just the first four months of something.

- Mr. Robert Shelbourne added that this type of situation gets very complex. Once you call things assistance, then all the time requirements and work activities kick in.

***Maintenance of Effort (MOE)***

The presenters discussed Maintenance of Effort (MOE) following the session on assistance and non-assistance. Mr. Augustine explained that every Federal Fiscal Year, each State must spend a fixed amount of its own money to provide benefits and services to eligible families. This amount equals 80 percent of the amount spent in Fiscal Year 1994. If the State meets work participation rates, this amount drops down to 75 percent. Mr. Augustine and Mr. McHugh explained that there are basic requirements of MOE for State expenditures (State dollars), eligible families (with one exception – when the service or benefit relates to pro-family non-assistance activities), and qualified expenditures. If a State fails its MOE requirement, the penalty is a dollar for dollar reduction in the State Family Assistance Grant (SFAG) for the fiscal year following the final decision to take the penalty. The presenters followed this overview of MOE by describing the uses of MOE, which include use for eligible families, qualified expenditures, and educational activities, as well as other uses allowable under section 404(a)(1) of the Deficit Reduction Act (DRA).

Mr. Augustine and Mr. McHugh then described the MOE Pro-Family Spending Provision. The DRA of 2005 changed the MOE rule. Before the DRA, all MOE expenditures had to be for eligible families. However, post-DRA, certain pro-family activities became exempt from the eligible families requirement. Specifically, TANF rule (45 CFR 263.2(a)(4)(ii)) defines pro-family activities as those in the healthy marriage promotion and responsible fatherhood sections of the DRA. If one of the enumerated activities also constitutes "assistance", there is no exemption and such expenditures must be for eligible families.

The new MOE spending limits count certain State expenditures as MOE and in the new spending there is no limit on counting current expenditures if expenditures would have been allowable under the former AFDC and related programs. However, MOE must be limited to the amount in excess of total FY 1995 expenditures if they would not have been allowable under the former AFDC and related programs (see 45 CFR 263.5(a) and (b)).

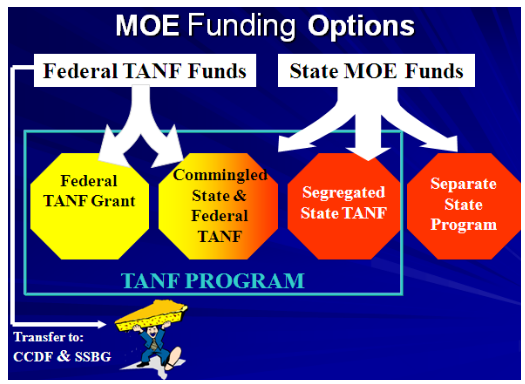
Following this overview, participants were invited to ask questions.

- *Question: What if a State program would have been allowable but it didn't exist under AFDC in 1995?*
    - Mr. McHugh stated that the new spending provision would not apply if the program did not exist in 1995.
    - TANF is more expansive than what was under Titles IV-A and IV-F of the Social Security Act. States have to look at that period to see if that exception applies.
- *Question: What if the spending existed in 1995, but under a different name. What if you changed the name? Would that be considered new spending?*
    - Mr. Augustine said that there would need to be a substantive change. Just changing the name would probably not meet that standard.
- *Question: Are there any common examples that fit into this standard?*

- Mr. Augustine and Mr. Shelbourne provided some examples such as EITC, transitional transportation, and summer youth camps.
- Ms. Siegel added that with the Emergency Fund and the boom of non-recurrent short-term benefits, this has come up more. ACF had to apply the new spending in the context of the Emergency Fund as well.

Mr. Augustine and Mr. McHugh described MOE expenditures and MOE funding options next. Expenditures may include allowable costs (cash or in-kind) by other non-Federal parties in the State per 45 CFR 92.3 and 92.24. Avoided costs or foregone revenue are not expenditures. Rainy day funds, encumbrances or obligations do not count and are not expenditures. Expenditures for benefits or services may include allowable costs borne by others in the State, including cash donations from non-federal third parties (e.g. non-profit organization) and the value of third-party in-kind contributions if the following is met:

- There is an agreement between the State and the other party allowing the State to count the expenditure toward its MOE requirement
- The State counts a cash donation only when it is actually spent
- The expenditure is verifiable and meets all applicable requirements outlined in CFR 92.3 and 92.24




The presenters described potential funding options for MOE and used the graphic provided on the right to describe the MOE funding options in more detail. Funding options for MOE include the following:

- Commingled with Federal funds and expended in the TANF program:
  - These are the least flexible because Federal and MOE requirements apply.
- State funds segregated from Federal funds but are expended within the TANF program:
  - These funds are subject to all MOE requirements.
- Separate State Program (SSP) - State Funds spent outside the TANF program and counted as MOE:
  - These funds are subject to many TANF requirements (work participation, child support assignment, reporting). Income Eligibility Verification System (IEVS) does not apply.
- Solely State-Funded Program:
  - These programs are operated outside of TANF and not counted as MOE. The term "not regulated" is used to refer to programs that could be but are not counted as MOE

Following this discussion, participants asked questions regarding MOE funding.

- *Question: Regarding the MOE Funding Options graphic, is there any distinction between the segregated State TANF program and separate State programs?*
  - Ms. Siegel said that there was a distinction before the law changed.
  - Mr. Augustine added that one distinction remains and it pertains to the use of the Income Eligibility Verification System (IEVS).

- *Question: If you move something from Separate State Programs (SSP) to MOE, does IEVS apply?*
    - Yes, it applies to assistance and non-assistance.
- *Question: If we carved out a population of individuals and we claim them in the SSP, can we definitely say that they are not being claimed to a Federal program? In Massachusetts, some individuals are receiving Supplemental Security Income (SSI) and some other benefits, and the Social Security Administration (SSA) is reducing their benefit since they are getting other Federal benefits. So, if we can put them in the Separate State Program, then we could say they are not receiving a Federal benefit?*
    - Ms. Siegel replied that it would still count as MOE. It is connected to TANF, but it is not under TANF.
    - Mr. McHugh added that depending on the program (such as Social Security), there still may be an earned income disregard.
    - Mr. Shelbourne said that will depend more on the Social Security Act- because they make the decision on what counts and what is excluded. The States would need to examine their rules first.

Following these questions, the presenters summarized the highlights of the MOE presentation. Mr. Augustine reminded participants of eligible families (exception for pro-family activities), expenditures for a TANF Purpose, and the new spending test. They warned States to be aware of limitations & prohibitions. Mr. Augustine suggested see 45 CFR 263 Subpart A for more information.

Before wrapping up for the day, participants were invited to ask questions about topics that were discussed throughout the day. The questions and answers provided are listed below.

- *Question: Regarding the State requirements to be a qualified MOE expenditure, must these requirements be the same as TANF requirements?*
    - They are different. A lot of times they coincide or overlap.
- *Question: Could State eligibility requirements be less stringent than Federal eligibility requirements?*
    - That is solely up to the State to decide what the income requirements are. It just needs to be applied universally within that specific program. The Use of Funds Guide describes all the layers and walks through the steps to take to make a determination.
- *Question: Can you explain the potential funding option, "comingled with Federal Funds"?*
    - This describes the act of funding the program with both Federal and State money throughout the course of the year. There is nothing that says you must spend a certain amount of MOE with each program. That is up to the State. However, the disadvantage is that when a State funds it with both sources, it combines them, so the State is subject to both program requirements. The advantage is that when the State is trying to fund an expensive program, it is able to use both funding sources. Also, it is simpler to run comingled programs and less complicated.
- *Question: Since we have local match in Virginia, we have some Purpose Four expenditures that localities have, but some did not meet the 200 percent requirement, so we do not claim those. Can we use the Penetration Rate to claim those expenditures?*

    - Ms. Siegel suggested that Central Office could work with Virginia on this issue.
    - Mr. Shelbourne said that if it is Purpose Four activities, it is important to take the activity and see if the pro-family activities fit into it. If it does, Virginia does not need to worry about the eligibility.
- *Question: For local food banks run by nonprofit agencies, do States have to require them to do income verification to prove this is going to low-income TANF families?*
    - OFA has a Q&A on that available online and will follow up with Rhode Island on this.
- *Question: Under the old AFDC program, the District of Columbia made some payments to recipients that were considered fraudulent. How long do we have to continue with these collections, or is it the discretion of the agency to write these loans off? Can the agency write off these loan balances if it costs more to maintain them?*
    - There is no time limit on those types of Federal collections.
    - OFA does not think the agency has the authority to write off Federal loans.
- *Question: Massachusetts is doing something similar and sending out live checks. There is a requirement to send a letter to Central Office with a check. Is there some way that can be done electronically?*
    - The check is collected, tracked, sent to accounting, and sent to the Treasury Office and marked as miscellaneous, so OFA needs a copy of the check.
- *Question: On the grant award letters, is there a chance of getting them electronically instead of through the mail? Half of the letters we receive get lost somewhere along the process.*
    - Right now OFA is taking the address the grantee provides, and mailing it out to that address. The grantee is responsible for making sure that address is correct.
    - It could be something we ultimately get to.
    - Patty Fisher from ACF Region X stated that Region X has started converting a copy of the letter to PDF format and emailing it to States and Tribes. Region X does receive some grant awards directly through email and passes those along to the grantee.
- *Question: New Hampshire historically has a comingled program for home visiting run by the Public Health Department. They were awarded an Affordable Care Act (ACA) grant and were told they can claim it towards their MOE. We did not think that was possible and they do not have any proof of this. What is your opinion?*
    - It would depend on what is in the ACA. Carol Monteiro, TANF Program Manager, OFA Region II, will help funnel this up through Central Office to find out.
    - It could cause the TANF program to be penalized.
- *Question: MOE is based on the 1994 amount. Is there a Program Instruction (PI) or some type of documentation that states what that amount is? States have always been told the amount but would like to see a document about that.*
    - There is an old document on the ACF Web site archives.
- *Question: Why is only the refundable amount of a tax credit able to be claimed and not the total tax credit?*
    - It has to do with how we define what an expenditure is. In terms of forgone revenue, if the State does not make the actual money, it is not an expenditure. With regard to tax credit, if you owe the State $500 and you get $500, you are not making an expenditure. If you owe $1,000 and get $500, you are making an expenditure.

    - It traces back to what OFA defines as an expenditure, and it is only when you actually part with the money.
    - Pages17828 and 17829 of the TANF Preamble describe this.
- *Question: Delaware asked about any creative practices States have come up with regarding in-kind spending?*
    - New York used a cash donation. Someone donated funds for a program. Originally, the funds were going to be part of the expenditure, but it ended up being funded by State dollars and the donation offset that expense. Timing was a big factor.
    - When it is a cash donation rather than in-kind, it is less complex.
    - In-kind means someone is donating time or a service.
- *Question: Is there anything in statute that would allow States to go back to past period of MOE?*
    - Mr. McHugh does not believe so.
- *Question: When you have a prior year MOE adjustment, what year does that affect (the current year or the prior year)?*
    - The State would normally submit an adjustment during the current year correcting the prior year's report.
- *Question: When you find out the transfer funds have not been used before the time period ends, what do you do with those funds?*
    - A solution could be to transfer them back into TANF and spend them for any TANF Purpose (amend the ACF-196 and ACF-696 forms). The Fiscal Year a program is currently in when they make the transfer counts as one of the two years the program has.
- *Question: For every pay period, our State needs to draw the money down right away, according to our auditors. The money is in the President's Management Agenda (PMA) system but it does not show up on our Economic Recovery Payments (ERP) internal system. So we have to draw down money that is not showing up in our system yet, so the balance will go negative. Once it is there we can draw it down right away, is that correct?*
    - OFA tries to have the money posted to PMA two days before each quarter. So it should always be in the account on the first day of the quarter.
    - States cannot draw down their entire grant and pay out. They have to pay out liabilities as they incur them.
    - The Cash Management Improvement Act (CMIA) suggests you don't draw down more money than you need within the next 72 hours.
    - The ERP internal issue is related to the State processes, not Federal.
- *Question: Do we still need to do the ACF-196 Compliance Supplement?*
    - There is one coming up for the quarter-end. For next year, we have not seen anything suggesting otherwise.
    - The first report was due when the TANF report was due (May 31, 2011). The only difference for the next quarter is that States will have to break it out by the three months (April, May, and June) and get those reports in on time for the analysis the Federal government is going to do.
- *Question: On the MOE, is there a limit on eligibility for pre-K expenditures?*
    - There is a limit on the Child Care and Development Fund (CCDF) program, but TANF does not have a limit, though it needs to meet several eligibility standards.

- *Question: Title IV-D is moving up to 30 days for reporting. Will that ever happen for TANF (as opposed to the 45 days that we currently have)?*
    - It has always been 30 days for Title IV-D. There are no plans to change the 45 day timeline for ACF-196 reporting, that OFA knows of.
- *Question: In terms of the Contingency Fund, do you know if anything is happening related to this? Will it be replenished in 2012?*
    - ACF does not have any new information on this.
- *Question: In terms of Separate State MOE, do you have any resources information on this you can point me to?*
    - The definitions are available on the Power Point from this symposium. There is some information on the ACF Web site.
    - Julie suggested writing down what questions participants have and submitting them to the Regions, who can work with Central Office to come up with the answers to those.
- *Question: In terms of money that the States may receive from a National charitable foundation (like the Red Cross) or as a grant for completing a task within their TANF program, is that countable as TANF MOE?*
    - Maybe. Some types of donations are counted.
    - A donation is a gift, and a donation meeting specific criteria is allowable.

Following the Day One Question and Answer Session, the Mr. Damon Waters provided close-out remarks for the day and thanked presenters and participants for their attention and dialogue.

### Day Two

To begin Day Two of the symposium, Mr. Damon Waters asked all participants to go around the room and introduce themselves. During introductions, participants were also asked to share one thing that they learned on Day One. Following this, he introduced Mr. Clinton McGrane Fiscal Officer, Administration for Children and Families, Region II.

### *Audits*

Mr. McGrane introduced the presentation focused around audits. He explained that to auditors who review State financial systems, TANF is a small part of it. They do not really know or completely understand the TANF program. There is an A-133 Compliance Supplement that speaks to TANF and lays out things auditors should look at. When they come in to look at a State program, it is important for the State staff to educate them, make sure they know what TANF is, and what the program regulations are. He encouraged symposium participants to give auditors a copy of the terms and conditions of the program when they come in.

If the auditors have questions, State staff needs to make sure they or someone responsible for those specific issues answers the questions. If symposium participants can attend the exit or entrance conference, they should participate. At the entrance conference, the auditors will explain their objective and what they are going to do. This provides an opportunity to ask them if they know the TANF program and allows staff to give them the regulations and information early on. During the exit conference, auditors will talk about what happened during the review and they may or may not talk about specific findings. When they talk about TANF, fiscal staff need to make sure what they found is correct and there are no discrepancies. Staff have the opportunity to give auditors more information or to clarify information, and they should be at the table during these processes.

Mr. McGrane stated that all symposium participants will have the A-133 Compliance Supplement on the symposium flash drive, and said that all participants should be sure to look at that in order to fully understand what the auditors are looking for. In addition, it is important to use the Regional offices for assistance when there are audit findings. If there are findings that the auditors classify as TANF findings, make sure they are actually TANF findings. Auditors may lump something into TANF when it is not. Make sure those things are clarified. Finally, Mr. McGrane said that when it comes to audit resolution, fiscal management staff need to make sure they identify or clearly explain how they are resolving each individual finding. It is important to put time into this. For example, staff should not write one paragraph on five findings, but should resolve each finding separately.

Following Mr. McGrane's introduction to audits, Ms. Tammie Brown, Audit Manager with the Department of Health and Human Services, Office of Inspector General (OIG), Office of Audit Services in Kansas City, Missouri presented on the A 133 Audits and Resolutions.

Ms. Brown started off her presentation by stating that participants can find the 2011 A-133 Compliance Supplement at www.whitehouse.gov/omb/circular. She said that if States are trying to figure out how the auditor determines what is a material weakness, what is noncompliance, etc, the American Institute of Certified Public Accountants (AICPA) Audit and Accounting Guide comes out every year and costs 90 dollars. The Guide explains everything the auditors look at and how they make decisions. In addition, there is a public Web site that is part of the AICPA called the Government Audit Quality Center (http://www.aicpa.org/InterestAreas/GovernmentalAuditQuality/Pages/GAQC.aspx). This Web site posts all new information on audits and provides Webinars and other resources to States. Lastly, there is phone number States can call for assistance, the Office of the Inspector General (OIG) Technical Assistance (TA) Hotline: 816-426-7720.

Ms. Brown provided information about the National Audit Review Center. In the 1980s, the Federal government decided it was not productive to have hundreds of auditors in an organization to do an audit. They came up with the single audit on risky behaviors. In this process, if an agency expends over $500,000 from the Federal government each year, that agency is required to do an A-133 audit. The intent of the A-133 audit is to be an effective monitoring tool for the Federal government. In some cases, it is the only monitoring that the Federal government does. The Federal agencies, like OIG, audit States' auditors. OIG does a review of auditors to make sure they are complying with auditing standards and doing the work they should for A-133 audits.

Following this explanation of the A-133 audit, one participant asked a question.

- *Question: Should this process weed out repeat findings?*

- Ms. Brown said that auditors are required to audit according to auditing standards and program requirements. If a State has a cross-cutting finding on financial statements, it impacts the program, so the State would have a finding that staff would have to address. There may be a finding where, in some cases OIG sees States put in a control for case management that they will not draw the funds before they have extended those, because that is a control system they have in place. The auditor's job is to understand the control, so when they are doing the audit, they have to look at the policies and procedures and gain an understanding of the control system in order to understand if it is an effective control system and if it is operating appropriately. This will deter non-compliance, or if non-compliance happens, it will help detect it early. That is where staff may think something is a nuisance finding, but it is a control finding. The State will need to put in an appropriate correct action finding in place.

Ms. Brown continued that an A-133 is an annual audit. It is due nine months after the end of the Fiscal Year. So, a State may be nine months into the Fiscal Year before they begin implementing a corrective action. In nine months the program officials get an audit report and they know something is wrong.

Mr. McGrane added that States should remember that OIG does not grant waiver requests. The Regional Offices and Central Office do not grant waivers on audits either. The A-133 is due at nine months with no exceptions. Ms. Patty Fisher added that if the audit is late it is considered a delinquent audit and the State can be subject to a sanction. Mr. McGrane and Ms. Fisher emphasized the importance of turning the audit in on time.

Ms. Brown said that State TANF programs need to make sure they develop a corrective action plan that will be acceptable by program people to correct the problem found in an audit. It is important to ensure that the corrective action gets implemented.

Following this, participants were invited to ask questions about the A-133 annual audit.

- *Question: Pennsylvania only gets five days to respond to a single audit finding. Is that normal?*
  - The auditors may be giving the program a short time to meet the deadline because of contractual requirements, but Ms. Brown was not aware of that. She suggested visiting with the auditor and finding out if the State program can get notification of problems earlier. Maybe they are asking the wrong person, did not get an answer, and they are trying to get the answer quickly. Many times if the auditors asked the wrong person, they will not pay attention until it is urgent. Ms. Brown listed some things to do to assist with this: make sure the right person is talking to the auditors, make sure to provide any information that the auditors need in a timely manner, communicate with them, and make sure you understand what they really need.
- *Question: One State gets repeat findings each year. Can you please discuss this?*
  - Ms. Brown said that repeat findings are serious to the Federal government. If a State has a repeat finding, they need to work with their counterparts to come up with a corrective action plan, so the auditors can see the State has corrected the issue. That is why OIG requests a response, aside from the audit report, because they want to know what the

State has actually done since the audit. If a State is asked for information from OIG, they should provide thorough and detailed information.
  - Ms. Fisher added that ACF does not automatically agree with all audit findings. ACF looks at those and makes sure the findings are correct.
  - Ms. Brown agreed, ACF may not act or concur on all audit reports. An example of this is that after the exit interview, the State may provide the documentation that the auditor needed and identified as a finding.
- *Question: If there was a finding and ACF does not concur, could there be repeat findings where they continue to find the same thing even though it does not matter to ACF?*
  - Ms. Brown said that it depends on the specific situation.
- *Question: Could you discuss audits in terms of American Recovery and Reinvestment Act (ARRA) findings?*
  - Ms. Brown said that for ARRA findings, the management letter is not required by TANF right now. The A-133 requires a management letter. It is considered to be a working paper and will be reviewed for findings by OIG.
  - Mr. McGrane added that ARRA findings are very important. If a State has one, they must clear it as soon as possible. Those are extremely important and are on everyone's radar.
  - Ms. Brown agreed with Mr. McGrane. OIG is concerned about noncompliance related to ARRA and controls related to ARRA. ARRA findings must be resolved as soon as possible.

***Financial Reporting***

Following the presentation on audits, Mr. Augustine and Mr. McHugh provided detailed information on financial data reporting for the TANF program. He provided a list of the data reporting forms State TANF programs are required to use. These include:
- ACF-196
- ACF-196 – TR
- ACF- 696 (CCDF)
- ACF- 196 SUP
- ACF- 202 (CRC) (includes financial data but not a financial report)
- ACF- 204 (Annual Report)

Mr. McHugh focused the majority of his presentation around the ACF-196 report form. This form was revised to include ARRA awards as well as supplemental awards. It can be submitted electronically through the Online Data Collection System (OLDC). The reports are due 45 days after the end of each quarter. Mr. Augustine explained that final reports should be submitted when a TANF award is completely expended. A revised report must be submitted prior to the end of the quarter following the revised quarter; otherwise the revised data should be included in the next quarterly report. Following this overview, Mr. McHugh showed screen shots of each of the ACF reporting forms and explained how they should be completed.

The presenters then discussed financial reporting in terms of the Contingency Fund. The current Contingency Fund has been depleted, but Mr. Augustine and Mr. McHugh wanted to provide some information on it in the case that it is renewed in the future. Reporting forms under the Contingency Fund include:

- TANF-ACF-PI-97-8
- TANF Final Rule - 45 CFR 264, Subpart B
- TANF-ACF-PI-2008-04
- TANF-ACF-PI-2009-06
- TANF-ACF-PI-2010-09
- TANF-ACF-IM-2011-01

Mr. McHugh explained that Contingency Fund MOE is different from regular MOE, as it does not include SSP MOE. A State would have to meet MOE solely with the TANF MOE column. The funds have to be expended within the year and Contingency Fund payments cannot be carried over. If a State does not meet the 100% MOE requirement for the Contingency Fund, it is required to pay that amount back. OFA will penalize the State by reducing the SFAG by the amount of the Contingency funds not remitted.

To qualify for Contingency funds, a State must be a "Needy State." The unemployment trigger is 6.5 percent and 10 percent greater than preceding years. The Supplemental Nutrition Assistance Program (SNAP) trigger is that the caseload must be 10 percent greater than it was in 1994 or 1995. The Contingency Fund includes provisional payments that are made as end of year reconciliation. Spending requirements include MOE and excess qualified State expenditures. Contingency Fund MOE does not include Child Care or Separate State MOE expenditures.

Within the Contingency Fund, there are three types of expenditures. These include: the Contingency Fund MOE requirement, excess of the State's Contingency Fund MOE requirement, and Federal TANF expenditures using Contingency Funds. Spending requirements include Maintenance-of-Effort and excess qualified State expenditures.

Following this discussion, Mr. Augustine and Mr. McHugh provided further examples of financial reporting forms and addressed questions and concerns from the symposium attendees. Mr. Augustine emphasized that the lines and columns on the financial reporting forms are meant to separate categories. The forms are designed to capture requirements and break them down. Successful TANF reporting involves pulling a lot together and gathering information from a variety of sources since TANF involves so many activities.

### *Administrative Costs and Cost Allocation*

Mr. Augustine and Mr. McHugh, along with Mr. Mike Stack of the Division of Cost Allocation, also discussed administrative costs and cost allocation. There is a 15 percent limitation on TANF Federal funds used for administrative costs. The limitation is applied to the SFAG less transfers, and a separate 15 percent limitation applies to the TANF and SSP MOE. The presenters explained that the 15 percent limitation does not apply to "replacement funds," meaning that it does not apply to replacing a grant reduction for a penalty (see page 17 of this report or page 17832 of TANF Final Rule).

Administrative costs refer to the costs necessary for the proper administration of TANF or SSP programs. They include:

- General program administration and coordination (including contracting and indirect or overhead costs);
- Salaries and benefits of staff performing administration and coordination;
- Activities related to eligibility determinations;
- Preparation of program plans, budgets, and schedules;
- Monitoring programs and projects;
- Fraud and abuse units;
- Procurement activities;
- Public relations;
- Services relating to accounting, litigation, audits, property management, payroll, and personnel;
- Costs for the goods and services required for administration of the program (for example, supplies, equipment, travel, postage, office space rental, and maintenance) unless they are direct program costs;
- Management information systems not related to TANF tracking and monitoring (for example, personnel, payroll); and
- Preparing reports and other documents.

The definition of TANF administrative costs excludes:

- Direct costs of providing program services, including: providing diversion benefits and program information to clients, screening and assessment, developing employability plans, work activities and post-employment services, and works supports and case management;
- Contracts entirely for the above services;
- Salaries and benefits of staff providing program services; and
- Related direct administrative costs.

Mr. Augustine, Mr. McHugh, and Mr. Stack discussed administrative costs and contracts. Contracting out certain functions does not absolve States from identifying administrative costs subject to the 15 percent limitation (see pages 17812-17813 of TANF Final Rule). States should determine whether a contract or subcontract is a program or administrative cost based on the function or nature of the contract. The entire contract is either administrative or programmatic. If a contract has a mix of administrative and programmatic activities, the State must develop a method for attributing the proper share of administrative costs.

In terms of cost allocation, the presenters explained that States must have a reasonable method for determining and allocating administrative and program costs (see page 17810 of the TANF Final Rule). States must allocate costs properly and attribute administrative, program, and systems costs to benefiting programs and appropriate cost categories in accordance with an approved Cost Allocation Plan and the Cost Principles in Part 92 of the TANF Final Rule (see page 17811).

### *Penalties and Replacement Funds*

The last presentation of the symposium focused on penalties and replacement funds associated with audits of the TANF program. Mr. Augustine and Mr. McHugh explained that the TANF program is not subject to disallowances or deferrals, but it is subject to penalties as enumerated in 45 CFR 262.1. Some penalties are a percentage of the TANF grant (adjusted SFAG) and some are dollar-for-dollar reductions. All penalties added together cannot exceed 25 percent of TANF grant in a quarter. Any remaining penalty is applied to subsequent periods.

State TANF programs must take steps to resolve any penalties, and options include: disputing the penalty; requesting reasonable cause, if applicable; submitting a Corrective Compliance Plan (CCP), if applicable; appealing to the Departmental Appeals Board (DAB); or paying the penalty. The presenters showed a table of common penalties and whether requesting reasonable cause or submitting a corrective compliance plan are available options. They also showed a table of TANF penalty provisions, including information on regulatory citations, primary method of determining penalty liability, and penalty amounts.

The penalty process involves the following steps:

1) ACF notifies the State of penalty.
2) The State may dispute accuracy of penalty decision.
3) The State may claim reasonable cause (if applicable).
4) ACF responds (if granted, process stops).
5) State may enter into a CCP (if applicable).
6) ACF accepts or denies the CCP.
7) Penalties subject to appeal to the DAB.

In terms of replacement funds, State TANF programs must expend additional State funds in the following fiscal year to replace the reduction due a penalty (45 CFR 262.1(e)). Replacement funds are not counted toward the MOE requirement, and States should report on Column B, line 11 of the ACF-196, and line 17 of the ACF-196 TR. If a State fails to expend replacement funds, it is subject to an additional penalty of up to two percent of the adjusted SFAG plus the replacement amount (45 CFR 262.1(a)(12)). Replacement funds are not subject to the 15 percent limitation on administrative costs (see page 17832 of TANF Final Rule), and they must be expended for TANF allowable expenditures, but are not subject to MOE requirements (page 17832 of TANF Final Rule).

### *Closing Remarks*

Following the last presentation, final remarks to close out the symposium were offered. Ms. Joyce Thomas, Regional Administrator, ACF Region II thanked participants for traveling to New York and for attending the symposium. She thanked the symposium attendees for their hard work, commitment, and for the knowledge they brought to the room over the past two days.

The TANF Program Managers, Ms. Carol Monteiro, OFA Region I, Ms. Joanne Krudys, OFA Region II, and Ms. Eileen Friedman, OFA Region III then closed out the symposium. The Fiscal Management Symposium was the first ever of its kind and they believe it was a very successful training. From audits, to Maintenance of Effort, to financial reporting, participants were provided with valuable information from a strong group of presenters. Once again, the Regional Managers thanked the presenters and discussants – Alan Augustine, Anthony McHugh, Clinton McGrane, Julie Siegel, Robert Shelbourne, Joseph Lonergan, Manolo Salguiero, Mike Stack, Patty Fisher, and Tammie Brown – for their hard work in putting together and reviewing the presentation, as well as for the feedback and comments they provided over the two-day symposium.

# Appendices

# 2011 Tri-Regional TANF Fiscal Management Symposium
# AGENDA

**Administration for Children and Families**
**Office of Family Assistance**
**Regions I, II, and III**

**June 15, 2011**
**10:00 a.m. – 5:00 p.m.**

Topics: Use of Funds, Definition of Assistance/Non-Assistance, Maintenance of Effort (MOE), Excess Maintenance of Effort (MOE), Caseload Reduction Credit, and Office of the Inspector General A 133 Single State Audits

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|---|---|
| **10:00 a.m. – 10:30 a.m.** | **Opening**<br>Moderator: Damon Waters, ICF International<br><br>**Greetings and Introductions**<br>Earl S. Johnson, PhD, Director<br>Office of Family Assistance<br>Administration for Children and Families<br><br>Joseph Lonergan, Director<br>Division of Mandatory Grants<br>Administration for Children and Families<br><br>Joyce A. Thomas, Regional Administrator<br>Administration for Children and Families, Region II |
| **10:30 a.m. – 12:00 p.m.** | **Open Topics Forum- Session I** |
| **12:00 p.m. – 1:00 p.m.** | **Lunch on your own** |
| **1:00 p.m. – 2:30 p.m.** | **Open Topics Forum- Session II** |
| **2:30 p.m. – 2:45 p.m.** | **Break** |

## 2011 Tri-Regional TANF Fiscal Management Symposium
## AGENDA

**Administration for Children and Families**
**Office of Family Assistance**
**Regions I, II, and III**

| | |
|---|---|
| **2:45 p.m. – 3:45 p.m.** | **Open Topics Forum- Session III** |
| **3:45 p.m. – 4:45 p.m.** | **Open Topics Forum- Session IV** |
| **4:45 p.m. – 5:00 p.m.** | **Day One Close-Out and Evaluation**<br>Moderator: Damon Waters, ICF International |

**June 16, 2011**
**9:00 a.m. – 2:00 p.m.**
Topics: Fiscal Reporting, OLDC, Administrative Costs and Cost Allocation, Penalties, Replacement Funds

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|---|---|
| **9:00 a.m. – 9:15 a.m.** | **Day One Recap**<br>Moderator: Damon Waters, ICF International |
| **9:15 a.m. – 10:45 a.m.** | **Open Topics Forum- Session V** |
| **10:45 a.m. – 11:00 a.m.** | **Break** |
| **11:00 a.m. – 12:00 p.m.** | **Open Topics Forum- Session VI** |
| **12:00 p.m. – 1:00 p.m.** | **Lunch on your own** |
| **1:00 p.m. – 1:45 p.m.** | **Q&A Forum**<br>Moderator: Damon Waters, ICF International |
| **1:45 p.m. – 2:00 p.m.** | **Day Two Close-Out and Evaluation** |

# 2011 Tri-Regional TANF Fiscal Management Symposium

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2011 Tri-Regional TANF Fiscal Management Symposium

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# 2011 Tri-Regional TANF Fiscal Management Symposium

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# 2011 Tri-Regional TANF Fiscal Management Symposium

Administration for Children and Families
Office of Family Assistance
Regions I, II, and III

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2011 Tri-Regional TANF Fiscal Management Symposium

Administration for Children and Families
Office of Family Assistance
Regions I, II, and III

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## 2011 Tri-Regional TANF Fiscal Management Symposium

# *Evaluation Analysis*

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and managed by ICF International

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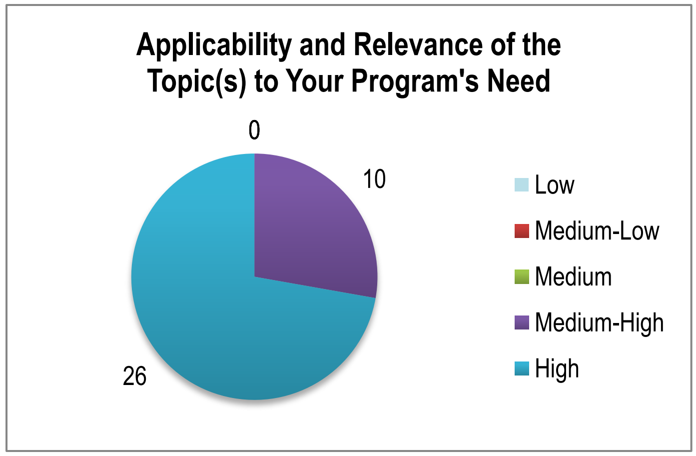


The 2011 Administration for Children and Families, Office of Family Assistance Regions II, III, and III *Tri-Regional Fiscal Management Symposium* was held in New York, New York at the Jacob K. Javits United States Federal Building. This first of its kind interactive training contained a series of targeted open topical forums and interactive presentations meant to improve attendee understanding of fiscal management relating to TANF programs. This year's meeting included a variety of ideas, strategies, and insights into effectively managing TANF programs, reducing duplicative activities, and maximizing time and resources. A key planning objective and resulting outcome was greater collaboration between TANF policy and fiscal officials and as a result of weeks of planning and engagement. Officials from the Office of Family Assistance, Office of Grants Management, Division of State TANF Policy, Division of Mandatory Grant, and Office of the Inspector General developed and presented a comprehensive overview of TANF fiscal management practices. Over the one and one half-days, attendees were exposed to a variety of sessions presented by more than 10 distinguished experts and peers from the TANF and ACF fiscal and policy offices. Highlights of the evaluation results reveal that:

- Over two-thirds of attendees indicated that the topics discussed during the conference were highly applicable and relevant to their programs.
- Many attendees identified how they will apply the knowledge and/or skills they learned during the symposium in the programs, and the majority of attendees responded that they do not foresee any barriers to implementing the new knowledge and/or skills.
- Many attendees recognized the need for additional technical assistance and additional topics for technical assistance and follow-up included on-site training for agency personnel who were not able to attend; locating and verifying TANF rules; and, obtaining comprehensive lists for all TANF funding, MOE requirements, and program instructions.
- The attendees' comments about the meeting and the sessions were positive and complimentary and focused on potential follow-up activities and technical assistance.

Sixty-two individuals representing State TANF program staff, State TANF fiscal/budget staff, and ACF Regional staff registered for the symposium and 59 registrants attended the meeting. Of the 59 attendees, 36 meeting evaluations were completed, which represented 61 percent of the total meeting attendees and

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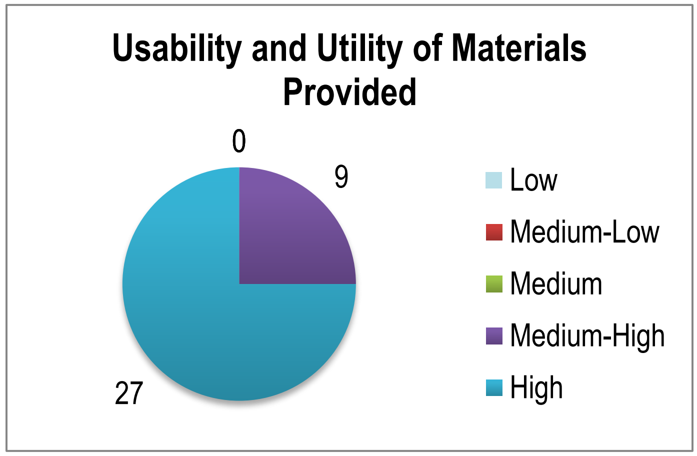
95 percent of the expected trainees. Overall, the meeting was well-received with almost all attendees indicating that the materials provided were highly useful and usable, and almost all attendees indicating that the materials provided were highly relevant, valuable, and helpful within the realm of improving their fiscal management knowledge base.




Additionally, attendees were asked to provide responses indicating what new knowledge and/or skill they learned; how they plan to apply the new knowledge and/or skills; whether they anticipate any barriers to implementing the new knowledge and/or skills; and, what additional technical assistance they need to implement the knowledge and/or skills. Many individuals took the time to write responses to these questions and many of those comments are below. The highlight of the meeting was the fiscal content covered and opportunity to interact and make new contacts with State and Territorial fiscal management staff from ACF Regions I, II, and III, national and local policy-makers, and other stakeholders.

In conclusion, the 2011 Tri-Regional TANF Fiscal Management Symposium was a success in the eyes of the attendees. They recognized the hard work of the conference coordinators and appreciated the delicacy of putting together a meeting of this nature during the current economic climate. Attendees valued the wealth of information and many requested additional meetings or follow-up technical assistance on the fiscal content covered. What is most important, 33 attendees indicated that they learned new knowledge and/or skills as a result of the meeting.

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