

# Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards



**PRESENTED BY:**

**JULIE FONG AND SAM STITT**

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# Before



## The Circulars – Guidance to Federal Agencies

- OMB Circulars A-87 Cost Principles, A-102 Administrative Requirements, A-133 – Audit Requirements. Guidance based on type of entity.

## The CFRs – Guidance for Federal Agencies

- 2 CFR 225 – Cost Principles; 45 CFR Part 92 Administrative Requirements
- 2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements – Federal awards (2014) – Guidance for Federal awards

## 2 CFR 200 Replaces

- OMB Circulars for **Uniform Administrative Requirements, Cost Principles & Audit Requirement** :
  - Awards received
    - **A-102** & A-89
    - **A-87**
    - **A-133** & A-50

## 45 CFR Part 75 Replaces

- Cost Principles
  - 2 CFR 215
  - 2 CFR 220
  - **2 CFR 225**
  - 2 CFR 230
  - 2 CFR 200
- HHS **Uniform Administrative Requirements**
  - 45 CFR Part 74
  - **45 CFR Part 92**

**Tribal - Before**



**After**

**The Uniform Guidance**

**= The Super Circular**

**= The Omni Circular**

**Uniform Guidance purpose is  
to streamline requirements  
and change focus.**

# New Fiscal Regulations

- **OMB Uniform Guidance – 12/26/2014  
Administrative Requirements, Cost  
Principles and Audit Requirements  
for Federal Awards**
- **Department of Health and  
Human Services Implements  
Uniform Guidance via:**
  - **45 CFR Part 75**

# Caution!

“Uniform”...

Are not uniform.

Entity differences are still relevant in some areas of the new regulations.

“Guidance”...

Are not guidance.

The regulations are mandatory for awards and award increments after 12/26/2014.

2016 – all are under Part 75

# Objectives of the Uniform Guidance

- **Focusing on performance over compliance for accountability.**
- **Limiting allowable costs to make best use of federal resources.**
- **Strengthening oversight.**
- **Targeting waste, fraud, and abuse.**
- **Eliminating duplicative and conflicting guidance.**

# Who is covered?

- Non-Federal Entities (NFE) (recipients and sub recipients)
  - State governments
  - Local governments
  - **Indian tribes**
  - Institutions of higher education
  - Nonprofit organizations
- Audit required if NFE expends at least \$750,000 of any federal funds during the grantee fiscal year.

# Look Closely At:

- **Definitions**
- Compensation – separate personnel activity by program
- Indirect Costs
  - Negotiated indirect cost rate – 4 year extensions
  - TANF Indirect Costs are associated with “Admin” cost category
  - **De minimis rate of 10%**
- Procurement
- Real Property – not permitted under TANF
- **Prior Approval**
- Individual Items of Cost
  - No more use allowance
- **Contract provisions** (Appendix II) –required language and contract monitoring

# Implementation

## Current Fiscal Policies and Procedures

### Must Change

Not compliant with the Uniform Guidance or implementing regulations.

### May Change

Working for the organization, but change is likely to increase efficiency or effectiveness or both.

### No Change

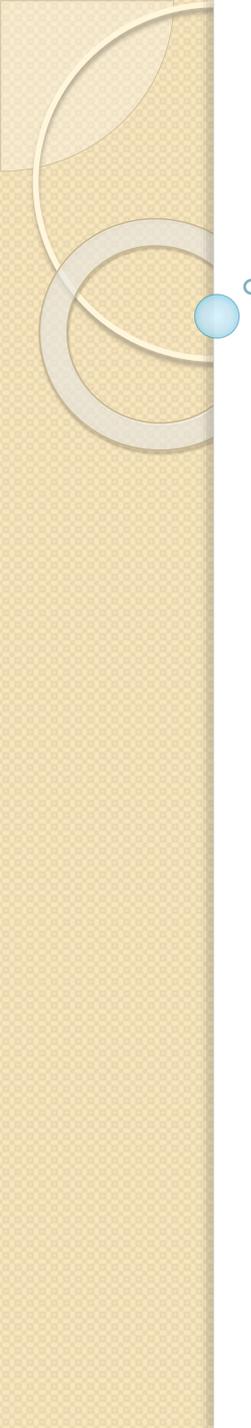
Working well for the organization and no efficiency gained or high cost to make changes.

# Additional Resources

- [Uniform Administrative Requirements, Cost Principles, and Audit Requirements](#)
  - **2 CFR Part 200**
  - **2 CFR Part 75**
- [Frequently Asked Questions](#) for New Uniform Guidance at 2 CFR 200 (COFAR/OMB)
- **Council on Financial Assistance Reform ([COFAR](#)) website**
- [American Institute of Certified Public Accountants \(AICPA\) Government Accounting Quality Center \(GAQC\) website](#)
- **A thorough understanding of the reasons for change is critical for thoughtful implementation.**

# Critical Questions

- **Are you aware of the new Uniform Guidance?**
- **Have you determined when you must comply with the Uniform Guidance for each award?**
- **Have you compared the Uniform Guidance requirements to your existing fiscal policies and procedures?**
- **Were necessary changes in fiscal policies and procedures made?**
- **Has implementation of changes taken place, including training for impacted staff?**
- **Were the revised fiscal policies and procedures properly approved by governing bodies?**



# Tribal TANF – Financial/Grants

## *An Overview*

*Presented by:*

**Julie Fong**

*Tribal TANF, Program Manager, R9*

**Samuel Stitt**

*Tribal TANF, Program Specialist, R10*

# Overview

- **Introduction**
- **Tribal TANF - Grant Basics**
- **Grant Management/Reporting**
- **Audits**
- **FAQ/Definitions**

# Introduction – Grants Management Contacts

## *Region 9 - San Francisco Office*



### **John Agyemang and Frank Olguin**

*Financial Operations Specialist*  
DHHS/ACF/OGM, Region 9  
90 7<sup>th</sup> Street

San Francisco, CA 94103

[John.Agyemang@acf.hhs.gov](mailto:John.Agyemang@acf.hhs.gov) 415 437-  
8462

[Frank.Olguin@acf/hhs.gov](mailto:Frank.Olguin@acf/hhs.gov) 415 437-8415

## *Region 10 - Seattle Office*



### **Karen Code**

*Financial Operations Specialist*  
DHHS/ACF/OGM, Region 10  
701 5th Ave.

Suite 1600 MS-72  
Seattle, WA 98104

[Karen.code@acf.hhs.gov](mailto:Karen.code@acf.hhs.gov)

**(206) 615-3687**

## Grants Management – *What they do:*

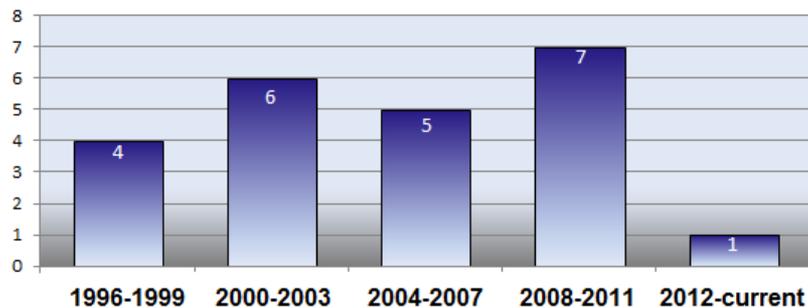
- Financial Reporting
  - 196T
- Budget/Plan Request Review
- Audit Resolution
- OLDC Accounts/Access
- Technical Assistance

# Tribal TANF Grant

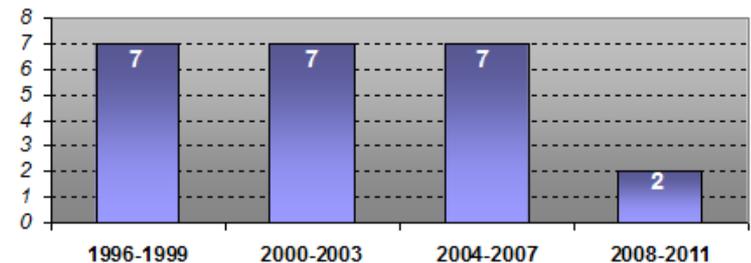
## Tribal Temporary Assistance for Needy Family (TANF)

The **1996** welfare reform law, giving federally recognized Indian Tribes, or consortia of such Tribes, authority to operate their own Temporary Assistance for Needy Families (TANF) program. The Tribal TANF Program moves families to self-sufficiency while encouraging and supporting flexibility, innovation, and creativity in tribal programs.

**Tribal TANF Grant - R9**  
*(by year approved)*



**Tribal TANF Grants - R10**  
*(by year approved)*



# Tribal TANF Grant

## Current Status:

There are 73 TANF programs serving 284 Tribes and Alaska Native Villages (plus the non reservation American Indian/Alaska Native populations of over 127 counties (including several major metropolitan areas, designated near-reservation towns) and 6 Alaska Native Regional Corporation areas)

15 of 70 programs are administered in P.L. 102- 477 projects (\*21.42%).

# Tribal TANF Grant

- Total Tribal TANF Budget – 73 Grantees:
  - \$192,276,444
  - Total R9 Tribal TANF Budget – 23 Grantees:  
\$104,295,666
  - Total R10 Tribal TANF Budget – 23 Grantees:  
\$45,533,707

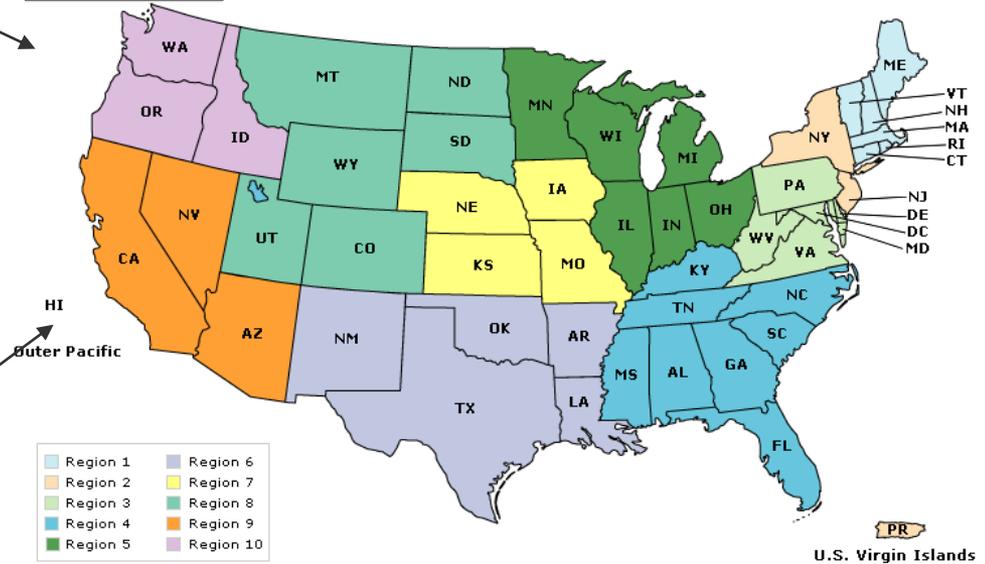
**Region 10 – Share of Total Tribal TANF Budget: ~23%**

**Region 9 – Share of Total Tribal TANF Budget: ~54%**

***Combined R9/10 = 77% Tribal TANF budget***

# Tribal TANF Grant

R10 - 23 Tribal TANF Programs



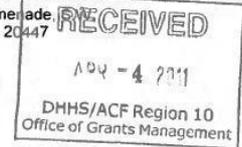
R9 - 23 Tribal TANF Programs

# Tribal TANF - Grant Award



## DEPARTMENT OF HEALTH & HUMAN SERVICES

ADMINISTRATION FOR CHILDREN AND FAMILIES  
370 L'Enfant Promenade  
Washington, D.C. 20447



April 01, 2011

Sample Tribe  
Tribal Community  
Address 1234

Re: Notice of Grant Award - FY 2011

Dear Grantee:

This grant award represents obligation to the Tribe for fiscal year 2011 for the Temporary Assistance for Needy Families (TANF) program. These funds are subject to requirements of Title IV-A of the Social Security Act as amended by Title IV-A of the Personal Responsibility and Work Opportunity Reconciliation Act of 1996, PRWORA, P.L. 104-193.

Appropriation	CAN	This Action	Cumulative
75-1-1552	2011G996115	16,500	50,000

EIN: 1-9XXXXXX  
Document Number: G-11XXXX  
CFDA Number: 93.558

With the acceptance of this award, you agree to administer this grant in compliance with conditions set forth in the applicable Program Instructions, Terms and Conditions, Departmental Regulations, and OMB Circulars. This award is also subject to the requirements of Section 106(g) of Trafficking Victims Protection Act of 2000, as amended (22 U.S.C. 7104). For the full text of the award term, go to: [http://www.acf.hhs.gov/grants/award\\_term.html](http://www.acf.hhs.gov/grants/award_term.html) Further, in accordance with Department of Treasury regulations 31 CFR Part 205, implementing the Cash Management Improvement Act, you agree to limit your request to draw Federal funds to the minimum amount needed and to time the request in accordance with the actual, immediate requirements in carrying out programs funded through this award. Failure to adhere to these requirements may cause the suspension of grant funds.

Funds included in this award will be made available through the DHHS Payment Management System (PMS). Questions pertaining to payments should be directed to DHHS Division of Payment Management, Post Office Box 6021, Rockville, MD 20852; telephone (301) 443-1660.

Fiscal reporting questions regarding this grant should be directed to ACF Regional Office.

Please transmit a copy of this letter to the office authorized to request funds covered by this award.

Sincerely,

Joseph M. Lonergan  
Director, Office of Mandatory Grants

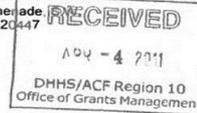
At this time, HHS does not require continuing non-discretionary programs to adhere to the Transparency Act Sub award and Executive Compensation reporting requirements of 2 CFR Part 170. This guidance may change in the future and, if reporting should become a requirement under this award, you will be advised in amended Terms and

# Tribal TANF - Grant Award



DEPARTMENT OF HEALTH & HUMAN SERVICES

ADMINISTRATION FOR CHILDREN AND FAMILIES  
370 L'Enfant Promenade  
Washington, D.C. 20447



① April 01, 2011

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Dear Grantee:

This grant award represents obligation to the Tribe for fiscal year 2011 for the Temporary Assistance for Needy Families (TANF) program. These funds are subject to requirements of Title IV-A of the Social Security Act as amended by Title IV-A of the Personal Responsibility and Work Opportunity Reconciliation Act of 1996, PRWORA, P.L. 104-193.

Appropriation	CAN	② This Action	③ Cumulative
75-1-1552	2011G996115	16,500	50,000

- ① **Date of Award Letter:** Determines "Total Award" to be listed on financial report (196T).
- ② **This Action:** Funds allocated in specific Award Letter
- ③ **Cumulative:** Total amount of TANF funds available
- ④ **Award Letter Notes** – e.g. pertaining to funding or reporting requirements

Please transmit a copy of this letter to the office authorized to request funds covered by this award.

Sincerely,

Joseph M. Loneragan  
Director, Office of Mandatory Grants

④

At this time, HHS does not require continuing non-discretionary programs to adhere to the Transparency Act Sub award and Executive Compensation reporting requirements of 2 CFR Part 170. This guidance may change in the future and, if reporting should become a requirement under this award, you will be advised in amended Terms and Conditions and you may visit the following web address for registration and reporting information:  
<https://www.fsrs.gov>

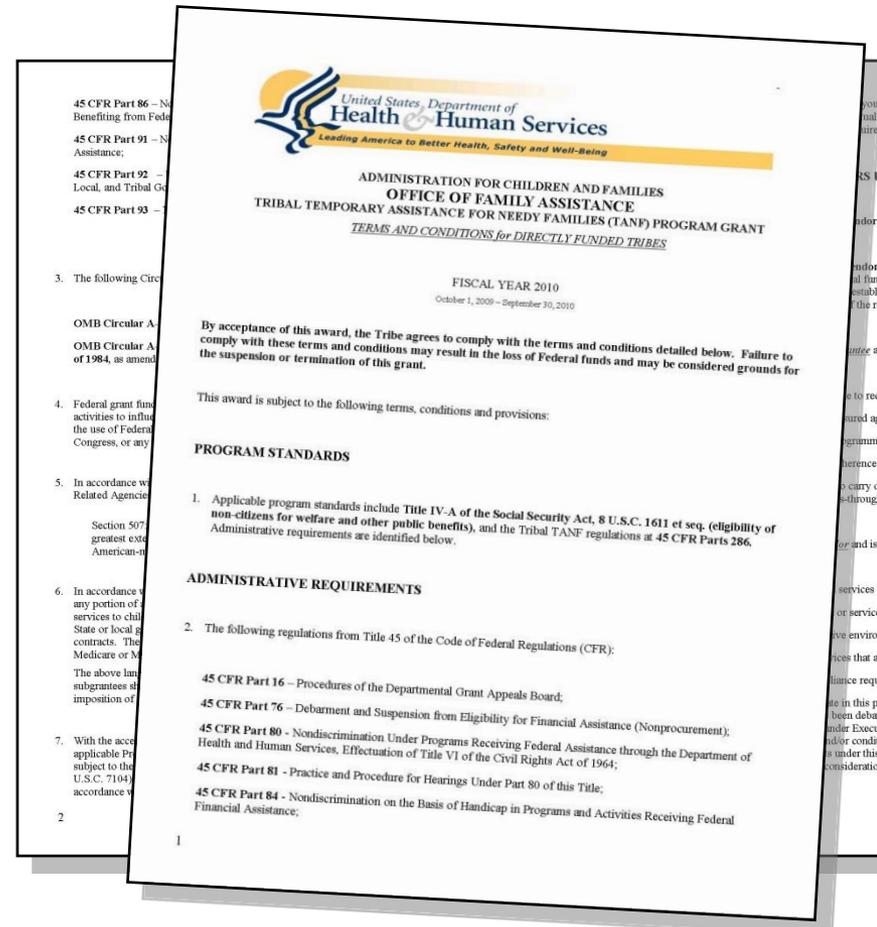
# Tribal TANF - Grant Award

## Terms and Conditions

Attached to the Award Letters, these documents contain valuable information related to the grant – including: regulatory guidance, reporting/financial requirements, contact information, etc.

**NOTE:** Grant terms and requirements may change periodically. T&Cs are issued in accordance with **specific** Grant/Federal Fiscal Years.

**An award is treated as a contract.**



# TANF Grant – Payment Mgt System

The screenshot displays two overlapping browser windows from the Payment Management System. The background window shows the 'Request for Payment' interface for account 2AA5P, including account details and a 'SubAmount' button. The foreground window shows the 'INQUIRY: SA-G' results for account 2AA5P, displaying a table of subaccounts and their financial data.

**Request for Payment (Background Window):**

- Account Number: A5301P1
- Name: PM S Trainer
- Phone: (301) 443 - 1660 Ext: \_\_\_\_\_
- E-Mail Address: info@psc.gov
- Payment Due Date: 05/04/2004
- Payment Request Amount: \$1,000.00
- Selected Subaccounts:  10723323501,  PE02GR090,  PE02GR176
- Buttons: SubAmount, Cancel

**INQUIRY: SA-G (Foreground Window):**

DATE: 05/03/2004 TIME: 06:02:31 PM

ACCOUNT\*\* \*PIN\*  
**2AA5P 2AA5**

SUBACCOUNT	*****AUTHORIZED*****	*****PAYMENTS*****	*FUNDS AVAILABLE**
10723323501	\$1,350,000.00	\$240,634.20	\$1,109,365.80
PE02GR090	\$250,000.00	\$250,000.00	\$ .00
PE02GR176	\$750,000.00	\$607,766.72	\$142,233.28
*****AUTHORIZED***** *PAYMENTS***** *FUNDS AVAILABLE**			
LIST TOTAL	\$2,350,000.00	\$1,098,400.92	\$1,251,599.08
ACCT TOTAL	\$2,350,000.00	\$1,098,400.92	\$1,251,599.08

\*\*\*\*\*INQUIRY RESULTS COMPLETE\*\*\*\*\*  
 You may now make another selection from the Menu

# Payment Management System

- Reconcile, reconcile, reconcile!
  - Reconcile PMS data with your accounting records
  - Final disbursements must match accounting records
  - Final drawdown levels must match disbursements and accounting records

# TANF Grant Basics

## Administrative Costs

The Tribal TANF program limits the amount of administrative cost that can be charged.

Administrative costs include the organization-wide management functions of accounting

Budgeting  
Coordination  
Direction  
Planning  
Payroll  
Personnel  
Property management  
Purchasing  
Fraud/Abuse Activity

Tribal TANF –  
*Administrative costs cap:*

35% in year 1  
30% in year 2  
25% in year 3

# Expenditure Scenarios - *Allowability*

Allowable expenditures and activities are always associated with The Four Purposes of TANF:



1. Assisting needy families so that children can be cared for in their own homes
2. Reducing the dependency of needy parents by promoting job preparation, work and marriage
3. Preventing out-of-wedlock pregnancies
4. Encouraging the formation and maintenance of two-parent families.

# Tribal TANF - FAQ and Definitions

## Definitions

- **Unobligated Balance** - This is the remaining Tribal funds after allowable expenditures have been reported against the Total TFAG. These are funds that have not been encumbered (e.g. contracts or any legally binding financial agreement).
- **Unliquidated Balance** - This is the balance of funds that have been obligated but not paid at time of report. These are funds that have been encumbered/obligated and the Tribe has 90 days to liquidate the obligation.

# Tribal TANF - FAQ and Definitions

**“Needy”** for purposes of TANF:

- Financially eligible for the benefit(s) per Tribe’s income and resource criteria established in the Tribal TANF plan

**“Indian Family”** – at tribal discretion/definition not federally mandated.

# Tribal TANF - FAQ and Definitions

**“Assistance”** under TANF includes:

- Benefits directed at basic needs
- Child care, transportation, and supports for families that are not employed
- Family members only
- Family must meet Tribal TANF definition of “needy”

# Tribal TANF - FAQ and Definitions

**“Assistance”** under TANF does not include:

- Non-recurrent, short-term benefits
- Work subsidies
- Supportive services to families that are employed
- Refundable earned income tax credits
- Contributions to IDAs
- Education and training
- Counseling, case management, etc.

# Tribal TANF - FAQ and Definitions

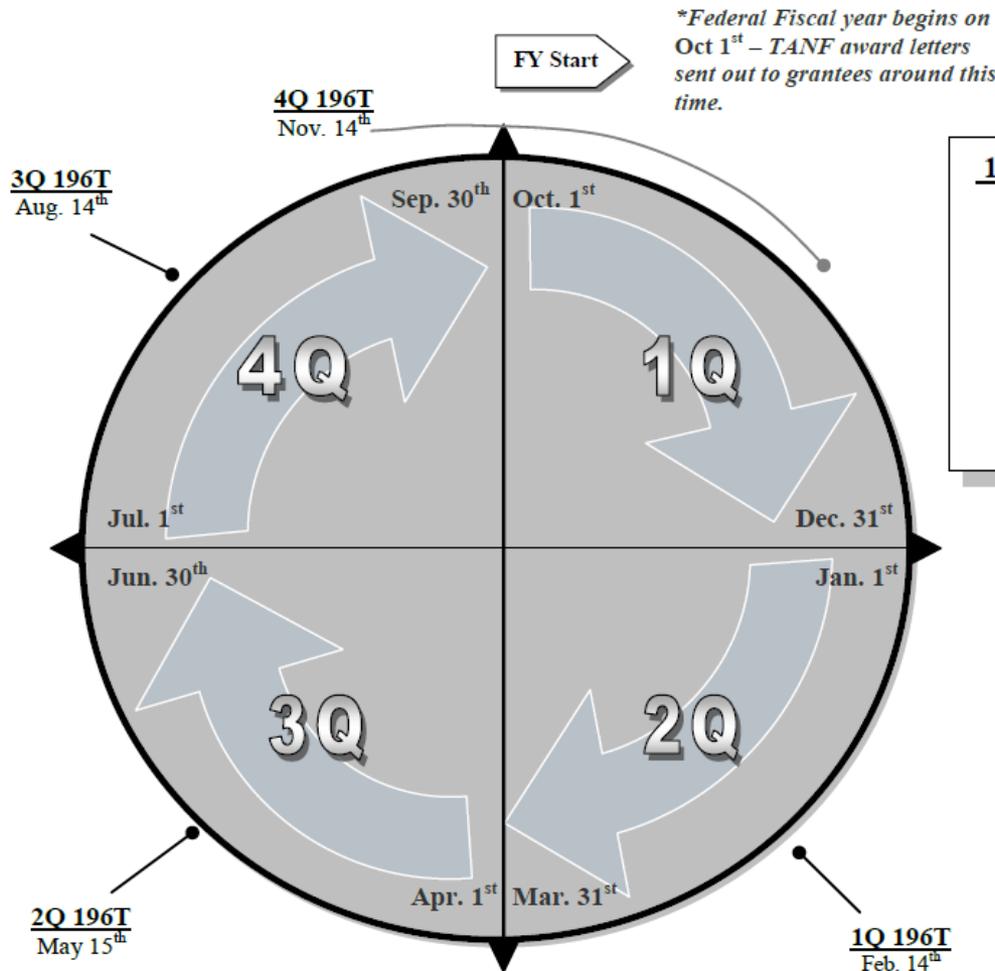
## **Q: What's the deal with carry-forward funds?**

Previously, carry-forward funds (prior grant award/year funds) had to be spent on only on “assistance” or administrative costs associated with providing that assistance.



All carry forward funds applied to FY2009 - and subsequent years – can be spent on allowable TANF activities without limitation.

# TANF Reporting (196T) Cycle



*\*Federal Fiscal year begins on Oct 1<sup>st</sup> – TANF award letters sent out to grantees around this time.*

## 196T (Financial Report) Due Dates:

- 1<sup>st</sup> QTR - February 14<sup>th</sup>
- 2<sup>nd</sup> QTR - May 15<sup>th</sup>
- 3<sup>rd</sup> QTR - August 14<sup>th</sup>
- 4<sup>th</sup> QTR - November 14<sup>th</sup>

## Federal Fiscal Year

- 1<sup>st</sup> QTR    October 1 – December 31
- 2<sup>nd</sup> QTR    January 1 – March 31
- 3<sup>rd</sup> QTR    April 1 – June 30
- 4<sup>th</sup> QTR    July 1 – September 30

# Financial Report – 196T

 <b>U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b> ADMINISTRATION FOR CHILDREN AND FAMILIES				
<b>TRIBAL TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (TANF) ACF - 196T FINANCIAL REPORT</b>				
TRIBE NAME:	GRANT AWARD YEAR:	SUBMISSION:		
EMPLOYER ID NUMBER (EIN):	REPORT PERIOD:			ORIGINAL <input type="checkbox"/> REVISED <input type="checkbox"/>
	From: To:			QUARTERLY <input type="checkbox"/> FINAL <input type="checkbox"/>
REPORTING ITEMS	COLUMN (A) FEDERAL TFAG FUNDS	COLUMN (B) STATE CONTRIBUTED MIE FUNDS	COLUMN (C) TRIBAL FUNDS	COLUMN (D) TANF EMERGENCY FUND
<b>1. TOTAL FEDERAL FUNDS AWARDED</b>	\$	\$		\$
<b>EXPENDITURES ON ASSISTANCE</b>				
2a. Cash Assistance Payments (Basic Assistance)	\$	\$		\$
2b. Other Assistance Expenditures	\$	\$		\$
<b>2c. TOTAL ASSISTANCE EXPENDITURES</b>	\$	\$		\$
<b>EXPENDITURES ON NON-ASSISTANCE</b>				
3a. Administration	\$	\$		\$
3b. Systems	\$	\$		\$
3c. Other Non-Assistance Expenditures	\$	\$		\$
<b>3d. TOTAL NON-ASSISTANCE EXPENDITURES</b>	\$	\$		\$
<b>TOTALS</b>				
4. Total Expenditures	\$	\$		\$
5. Unliquidated Balance	\$	\$		\$
6. Unobligated Balance	\$	\$		\$
7. Tribal Replacement Funds	\$	\$		\$
THIS IS TO CERTIFY THAT THE INFORMATION REPORTED ON ALL PARTS OF THIS FORM IS ACCURATE AND TRUE TO THE BEST OF MY KNOWLEDGE AND BELIEF				
SIGNATURE: TRIBAL OFFICIAL		TYPED NAME, TITLE		
DATE SUBMITTED:		PHONE NUMBER:		CONTROL NO. (800-0046)
ISSN: ACF-800T PAGE 1 OF 1		EXPIRATION DATE: 03/31/2010		EMAIL ADDRESS:

# Audits

- **Single Audit Act of 1984 and Single Audit Act Amendments of 1996 mandate audit requirements for State and Local Governments and Non-Profit Organizations**

**The audit requirements are embedded in the Uniform Guidance:**

- 2 CFR 75.500, Subpart F – Audit Requirements.
- **Major control over the propriety of expenditures under grants and cooperative agreements**
- **Tests for eligibility, allowable activities and allowable costs**

# Who is Audited?

- **Entities expending \$750,000 or more in Federal funds in a year. The audit is performed on an annual basis.**
- **Non-Federal entities that expend less than \$750,000 in Federal awards are exempt, however records must be available for review**

The A-133 audit compliance supplements are also published here:

[https://www.whitehouse.gov/omb/circulars/a133\\_compliance\\_supplement\\_2015](https://www.whitehouse.gov/omb/circulars/a133_compliance_supplement_2015)

# Audit Costs & Sanctions

- **Costs of audits required by the Federal Government are allowable costs; TANF should be charged its fair share of audit costs**
- **Delinquent Grantees HAVE NOT conducted or provided a complete annual audit to the Federal Audit Clearinghouse**
- **Sanctions Include:**
  - Withholding a percentage of Federal funds until the audit is completed
  - Withholding or disallowing overhead costs
  - Suspending Federal funds
  - Converting the Grantee to reimbursement method of payment
  - Withholding further grant payments
  - Termination of the Grant Award

# Auditor Reviews

- **Internal Controls**
- **Known questioned costs greater than \$25,000 for a program**
- **Known Fraud affecting a Federal award**
- **Prior Findings**

# Building Confidence

- **Work to eliminate repeat audit findings**
- **Understand the Audit Finding**
- **Maintain close contact with your ACF Regional Office for Program and Financial**
- **Corrective Action should include expected timeline, procedures in development, training planned, staffing changes, etc.**

# Top 10 Ways to Prepare

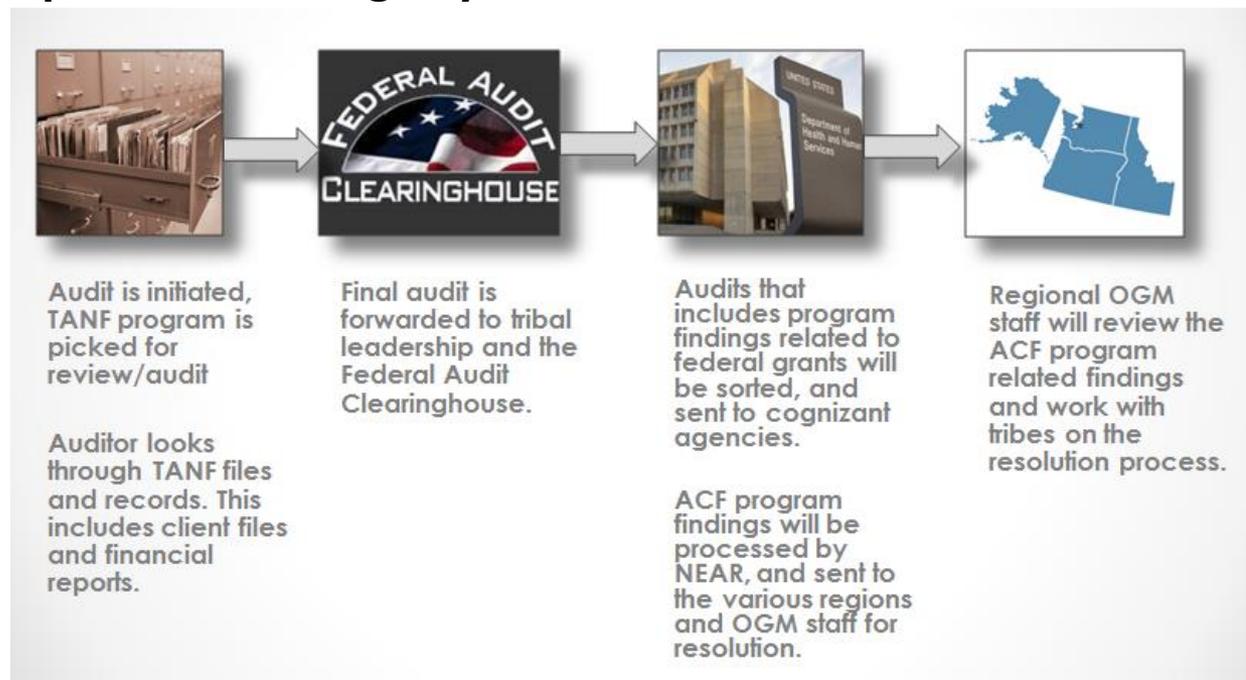
- 10. Assemble an Audit Book**
- 9. Answer Auditor Questions Directly**
- 8. Know the Terms and Conditions of the Award**
- 7. Expenditures are Allowable, Reasonable and Allocable**
- 6. Maintain Documentation**

# Top 10 Ways to Prepare

- 5. Written Internal Policies and Procedures**
- 4. Time and Effort Reports**
- 3. Obtain Written Prior Approvals**
- 2. Submit Timely & Accurate Financial and Performance Reports**
- 1. Relationship of Financial and Program Staff**

# Audit Cycle

- Auditors provide an **Audit Package** to the **Federal Audit Clearinghouse (FAC)** within **9 months** after the end of the **Grantee's Fiscal Year End**
- **FAC** checks **Audit Package** for completeness, assigns a unique **Common Identifier Number** and submits the audit to the **National External Audit Review (NEAR)**
- **NEAR** performs initial review of findings, recommends action on findings, sends an initial letter to the grantee and assigns the findings out to the appropriate **Federal Agency**



# ACF Responsibilities

- **Grants Staff works with Program Staff and Office of Family Assistance to determine if TANF Penalty Process should be pursued or if audit will be resolved without penalty**
- **Yes, Penalty Assessed**
  - **Generally**, sustained Audit Findings with questioned costs of \$10,000 or more
  - Repeat Findings regardless of questioned costs
  - Office of Family Assistance will prepare Penalty Letter
- **No Penalty Assessed**
  - Un-sustained Audit Findings
  - Such audit findings will be addressed in the ACF audit letter
- **Audit Resolution**
  - Grants **Staff** works with Program Staff, Grantee & Auditor to understand basis of finding
  - Concur v. Non-Concur
  - Determine if corrective action exists to resolve the audit findings
  - Grants **Staff** will prepare Audit Resolution Letter to the Grantee
  - Program and Grants will work with Grantee to prevent repeat findings

## Penalties

Tribal TANF grantees face financial penalties if Federal funds are used in violation of the Act.

Penalties may be applied to particular grant years and must be “restored” (e.g. paid back by grantee).

# Grantee Responsibilities

- **Understand Award Terms & Conditions**
- **Submit required Federal Reports in an accurate and timely manner**
- **Ensure required audits are performed and submitted within required timeframe**
- **Follow-up/Take Corrective Action on findings**
  - **Advised to prepare a written** response to the finding; ~~should~~ include
    - **Concur or Non-Concur**
    - **Any comments that may support your position on finding**
    - **Corrective Action Planned or Taken**

# TTANF Penalty vs. Audit Resolution

Finding	Recommendation	Resolution
<p>Grantee was not able to support its expenditures because it has not retained financial or programmatic records or supporting documentation.</p>	<p>Recommend Procedures be strengthened to ensure expenditures are supported by adequate documentation. Questioned costs of \$65,000.</p>	<p>If this finding is sustained, it will go through the penalty process as a penalty for misuse of funds.</p>
<p>Same finding as above.</p>	<p>Same as above except questioned costs of \$4,000.</p>	<p><b>Initial Finding:</b> Grantee will be required to submit a corrective action plan to address the problems but no penalty action <b>Repeat Finding:</b> ACF may access a penalty</p>

# Common TTANF Reporting Audit Findings

Finding	Recommendation	Resolution
<p>Tribe submitted only one quarterly financial reports (ACF-196T) during the year. This is considered a material noncompliance.</p>	<p>Recommend procedures be implemented to ensure required financial reports are submitted to the granting agency.</p>	<p>Tribe concurred &amp; submitted CAP stating that reporting requirements were clarified &amp; the Tribe is currently meeting the requirements. Future findings may result in penalty action.</p>
<p>Tribe did not file the Tribal TANF Data Report for a specific year.</p>	<p>Recommend required reports be completed &amp; filed timely with the appropriate agency in order to continue receiving Federal awards.</p>	<p>Tribe concurred. Procedures were implemented to ensure that Federal Reports are filed in accordance with program requirements. TANF Data Report for the missing year was submitted.</p>

# Common TTANF Internal Control Audit Findings

<b>Finding</b>	<b>Recommendation</b>	<b>Resolution</b>
<p>Tribe had not developed internal policies &amp; procedures for the TANF program.</p>	<p>Recommend program policies &amp; procedures be developed and implemented.</p>	<p>Tribe concurred with the recommendation. Tribe prepared written policies &amp; procedures &amp; submitted them to the RO for review.</p>
<p>Tribe failed to follow the required procedures relating to eligibility re-determination creating a significant risk of ineligible participants in the TANF program.</p>	<p>Recommend procedures be implemented to ensure participant eligibility is supported by adequate documentation.</p>	<p>Tribe concurred. Program Manager devoted more time to working with caseworkers to ensure that all financial eligibility documents are current in the files. Procedures being developed &amp; implemented in accordance with the program requirements.</p>

# Common TTANF Documentation Audit Findings

Finding	Recommendation	Resolution
<p>Tribe had not completed a physical inventory of its fixed assets within the last two year.</p>	<p>Recommend procedures be developed &amp; implemented to ensure a periodic physical inventory is performed &amp; reconciled with the fixed asset records.</p>	<p>Tribe concurred with this finding. The Tribe completed a physical inventory. Property Management section of their Accounting Policies were updated to include the inventory requirement.</p>
<p>Tribe had no written policies in place to support emergency assistance payments; therefore no guidance was available to identify eligibility, duration, amount or frequency of payments.</p>	<p>Recommend policies and procedures be developed and implemented to ensure only allowable expenditures are charged to Federal programs. Questioned costs of \$44K.</p>	<p>Tribe concurred with finding. Policies and Procedures Manual were updated and approved by Tribal Council. The TFAP was amended. The questioned cost were not requested to be refunded.</p>

# Questions / Comments

