Ohio Exceeded the 5-Percent Limit for Claiming Child Care Development Fund Administrative Expenditures

Inquiries about this report may be addressed to the Office of Public Affairs at Public.Affairs@oig.hhs.gov.

Gloria L. Jarmon
Deputy Inspector General

November 2013
A-05-13-00014
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The designation of financial or management practices as questionable, a recommendation for the disallowance of costs incurred or claimed, and any other conclusions and recommendations in this report represent the findings and opinions of OAS. Authorized officials of the HHS operating divisions will make final determination on these matters.
EXECUTIVE SUMMARY

The State agency exceeded the 5-percent limit for claiming Child Care and Development Fund administrative expenditures by a total of $3,164,630 as a result of improperly claiming cost pool expenditures as quality activities.

WHY WE DID THIS REVIEW

Under the Child Care and Development Fund (CCDF) program, States must spend no more than 5 percent of their total CCDF funding on administrative expenditures. In a previous audit, we found that the Ohio Department of Job and Family Services (State agency) may have improperly claimed administrative expenditures. This issue was outside the scope of the previous audit and is the focus of this review.

Our objective was to determine whether the State agency exceeded the 5-percent limit for claiming CCDF administrative expenditures.

BACKGROUND

The CCDF program consists of discretionary, mandatory, and matching funds for direct services, nondirect services, “quality activities,” and administration costs. The program is administered at the Federal level by the U.S. Department of Health and Human Services, Administration for Children and Families (ACF). Discretionary and mandatory funds are 100-percent federally funded; matching funds are based on the State’s Federal medical assistance percentage, which varies depending on the State’s relative per capita income.

The CCDF is the primary Federal program specifically devoted to providing families with childcare subsidy and supports to improve quality of care. Under the CCDF program, States have considerable latitude in implementing and administering their childcare programs. Each State must develop, and submit to ACF for approval, a State plan that identifies the purpose for which CCDF funds will be expended for quality activities. CCDF quality activity expenditures must be used for activities that improve the availability and quality of childcare and may not be used for the overall administration of the program. Administrative expenditures include salaries and related costs of the staff of the lead agency or other agencies engaged in the administration and implementation of the program, among other expenditures. States must spend no more than 5 percent of their total CCDF funding on administrative expenditures.

In addition, States are required to report expenditures of quality activities, administrative activities, and nondirect services on the quarterly Child Care and Development Fund ACF-696 Financial Report (ACF-696 report), which is a cumulative report for the Federal fiscal year (FY). As the lead agency in Ohio, the State agency must oversee the CCDF program to ensure that funds are expended in accordance with Federal requirements.
HOW WE CONDUCTED THIS REVIEW

We reviewed $41,478,916 ($38,433,948 Federal share) of expenditures that the State agency claimed as CCDF quality activities during FYs 2007 through 2011. The expenditures that we reviewed were charged through 35 separate cost pools. For each cost pool, we reviewed the description of staff activities performed; a description of the State agency departments that charged expenditures to each cost pool; and the allocation of expenditures to Federal, State, and local programs according to the State agency’s cost allocation plan. Next, we determined whether the expenditures in the 35 cost pools included administrative and other types of expenditures unrelated to quality activities.

WHAT WE FOUND

Federal regulations limit the amount of CCDF funds that the State agency may claim for administrative expenditures to 5 percent of the total amount of discretionary, mandatory, and matching funds expended in a FY.

From FY 2007 through FY 2011, the State agency exceeded the 5-percent limit for claiming CCDF administrative expenditures by a total of $3,164,630 (Federal share). Of the $41,478,916 ($38,433,948 Federal share) that the State agency classified as quality activities expenditures on its ACF-696 reports, $32,490,668 ($30,105,451 Federal share) was allowable. However, the State agency misclassified the remaining $8,988,248 ($8,328,497 Federal share) as quality activities expenditures when they should have been classified as administrative expenditures. The State agency’s review of cost pool allocations did not identify the improper classification of administrative expenditures. The State agency indicated that it would take corrective action to address these errors after we brought them to its attention. Although the State agency misclassified administrative expenditures totaling $8,328,497 (Federal share), only $3,164,630 (Federal share) of that amount exceeded the 5-percent limit for administrative expenditures and was unallowable.

WHAT WE RECOMMEND

We recommend that the State agency:

- refund $3,164,630 in cost pool expenditures that exceeded the 5-percent CCDF administrative limit and
- take corrective actions to ensure that cost pool expenditures are properly claimed on the ACF-696 report.

STATE AGENCY COMMENTS AND OFFICE OF INSPECTOR GENERAL RESPONSE

In written comments on our draft report, the State agency concurred with our recommendations and stated that it has instituted new procedures to ensure that the cost pool expenditures are properly claimed on the ACF-696 report. However, the State agency proposed that it be allowed
to reclassify the 2011 findings, totaling $526,637. Additionally, the State agency requested a waiver totaling $2,637,993 for the 2007 and 2008 findings, as the FY is closed.

As the action official, ACF will make final determination as to actions taken on all matters reported and the State agency’s proposed reclassification of costs and waiver.
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INTRODUCTION

WHY WE DID THIS REVIEW

Under the Child Care and Development Fund (CCDF) program, States must spend no more than 5 percent of their total CCDF funding on administrative expenditures. In a previous audit, we found that the Ohio Department of Job and Family Services (State agency) may have improperly claimed administrative expenditures. This issue was outside the scope of the previous audit and is the focus of this review.

OBJECTIVE

Our objective was to determine whether the State agency exceeded the 5-percent limit for claiming CCDF administrative expenditures.

BACKGROUND

The Child Care and Development Fund Program: Purpose of the Program, How It Is Administered, and How States Report Their Expenditures

The CCDF has made available $5.2 billion in block grants to States, territories, and tribes in fiscal year (FY) 2012. This program, authorized by the Child Care and Development Block Grant Act of 1990, as amended, (P.L. No. 101-58, 42 USC § 9858) and the Social Security Act, section 418, assists low-income families, families receiving temporary public assistance, and families transitioning from public assistance to obtain childcare so that they may work or attend training or education.

The CCDF program consists of discretionary, mandatory, and matching funds for direct services, nondirect services, “quality activities,” and administration costs. The program is administered at the Federal level by the U.S. Department of Health and Human Services, Administration for Children and Families (ACF). Discretionary and mandatory funds are 100-percent federally funded; matching funds are based on the State’s Federal medical assistance percentage, which varies depending on the State’s relative per capita income.

The CCDF is the primary Federal program specifically devoted to providing families with child care subsidy and supports to improve quality of care. Under the CCDF program, States have considerable latitude in implementing and administering their childcare programs. Each State must develop, and submit to ACF for approval, a State plan that identifies the purpose for which

1 Ohio Properly Obligated and Liquidated Targeted Funds Under the Child Care and Development Fund Program (A-05-12-00061, issued April 26, 2013).

Nondirect services are child care program costs that are not direct services to families, that are not quality or construction expenditures, and that are not considered administrative costs under the CCDF regulations.

Quality activities provide comprehensive consumer education, increase parental choice, and improve the quality and availability of child care.
CCDF funds will be expended for quality activities. CCDF quality activity expenditures must be used for activities that improve the availability and quality of childcare and may not be used for the overall administration of the program. Administrative expenditures include salaries and related costs of the staff of the lead agency or other agencies engaged in the administration and implementation of the program, among other expenditures. States must spend no more than 5 percent of their total CCDF funding on administrative expenditures.\(^4\)

In addition, States are required to report expenditures of quality activities, administrative activities, and nondirect services on the quarterly Child Care and Development Fund ACF-696 Financial Report (ACF-696 report), which is a cumulative report for the Federal FY. Appendix A includes examples of allowable activities and services. As the lead agency in Ohio, the State agency must oversee the CCDF program to ensure that funds are expended in accordance with Federal requirements.

The State Agency Uses Cost Pools To Allocate Indirect Expenditures

Cost pools contain shared costs that are incurred for a common purpose and benefit more than one program. State agency expenditures consist of (1) direct expenditures, which are charged to a specific program, and (2) indirect expenditures, which are allocated to two or more programs. Indirect expenditures include CCDF expenditures for quality activities, administrative activities, and nondirect services. The State agency uses cost pools to allocate these indirect expenditures according to its cost allocation plan.

HOW WE CONDUCTED THIS REVIEW

We reviewed $41,478,916 ($38,433,948 Federal share) of expenditures that the State agency claimed as CCDF quality activities during FYs 2007 through 2011. The expenditures that we reviewed were charged through 35 separate cost pools. For each cost pool, we reviewed the description of staff activities performed; a description of the State agency departments that charged expenditures to each cost pool; and the allocation of expenditures to Federal, State, and local programs according to the State agency’s cost allocation plan. Next, we determined whether the expenditures in the 35 cost pools included administrative and other types of expenditures unrelated to quality activities.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Appendix A contains Federal requirements for the CCDF program. Appendix B contains the details of our scope and methodology.

\(^4\) 45 CFR § 98.52(a).
FINDING

STATE AGENCY EXCEEDED THE 5-PERCENT LIMIT FOR CHILD CARE AND DEVELOPMENT FUND ADMINISTRATIVE EXPENDITURES

Federal regulations limit the amount of CCDF funds that the State agency may claim for administrative expenditures to 5 percent of the total amount of discretionary, mandatory, and matching funds expended in a FY. 5

From FY 2007 through FY 2011, the State agency exceeded the 5-percent limit for claiming CCDF administrative expenditures by a total of $3,164,630 (Federal share). Of the $41,478,916 ($38,433,948 Federal share) 6 that the State agency classified as quality activities expenditures on its ACF-696 reports, $32,490,668 ($30,105,451 Federal share) 7 was allowable. However, the State agency misclassified the remaining $8,988,248 ($8,328,497 Federal share) 8 as quality activities expenditures when they should have been classified as administrative expenditures. The State agency’s review of cost pool allocations did not identify the improper classification of administrative expenditures. The State agency indicated that it would take corrective action to address these errors after we brought them to its attention. Although the State agency misclassified administrative expenditures totaling $8,328,497 (Federal share), only $3,164,630 (Federal share) of that amount exceeded the 5-percent limit for administrative expenditures and was unallowable. The table summarizes our calculation of the unallowable amount.

Unallowable CCDF Administrative (Admin) Expenditures

<table>
<thead>
<tr>
<th>FY</th>
<th>Admin Claimed on ACF-696 Reports</th>
<th>Admin Improperly Claimed as Quality (Federal Share)</th>
<th>Total Admin (Including Improperly Claimed)</th>
<th>Allowable 5-Percent Limit</th>
<th>Exceeded the 5-Percent Limit (Federal Share)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2007</td>
<td>$12,070,372</td>
<td>$1,580,997</td>
<td>$13,651,369</td>
<td>$12,070,372</td>
<td>$1,580,997</td>
</tr>
<tr>
<td>2008</td>
<td>11,534,181</td>
<td>1,529,851</td>
<td>13,064,032</td>
<td>12,007,036</td>
<td>1,056,996</td>
</tr>
<tr>
<td>2009</td>
<td>12,069,396</td>
<td>2,087,907</td>
<td>14,157,303</td>
<td>15,499,506</td>
<td>0</td>
</tr>
<tr>
<td>2010</td>
<td>5,704,393</td>
<td>1,262,108</td>
<td>6,966,501</td>
<td>11,926,877</td>
<td>0</td>
</tr>
<tr>
<td>2011</td>
<td>10,802,241</td>
<td>1,867,634</td>
<td>12,669,875</td>
<td>12,143,238</td>
<td>526,637</td>
</tr>
<tr>
<td>Total</td>
<td>$52,180,583</td>
<td>$8,328,497</td>
<td>$60,509,080</td>
<td>$63,647,029</td>
<td>$3,164,630</td>
</tr>
</tbody>
</table>

5 45 CFR § 98.52(a).

6 These expenditures were allocated through 35 quality activities cost pools.

7 These expenditures were allocated through 8 of the 35 cost pools.

8 These expenditures were allocated through 27 of the 35 cost pools.
The following are examples of the 27 cost pools from which administrative expenditures were improperly allocated to the CCDF program as quality activities:

- **State-Level Indirect Cost Pool** – This cost pool includes all staff payroll and fringe benefits, as well as general operating expenses associated with the State agency that provide administration and support at the State level and county level for all programs. General operating expenses include personal service contracts for temporary administrative staff, general office supplies, travel, and depreciation charges related to office equipment.

- **Commercial Leases Cost Pool** – This cost pool includes facility costs for all buildings commercially leased by the State agency. The State agency identified these costs as rent, maintenance, utilities, renovation expenses, depreciable equipment, and other related facility costs.

- **Ohio Building Authority Leased Cost Pool** – This cost pool includes costs for all facilities leased from the Ohio Building Authority. The State agency identified these costs as rent, maintenance, utilities, renovation expenses, depreciable equipment, and other related facility costs.

Furthermore, the descriptions of staff activities performed for the 27 cost pools were for administrative purposes. Below are examples of the types of activities performed by staff in State agency departments that charged expenditures to the cost pools that included expenditures incorrectly claimed as quality activities.

- **Office of Families and Children – Family Assistance Cost Pool:**
  - Department staff assume the primary responsibility for the overall administration of the Temporary Assistance for Needy Families program (including all of its components), the food assistance program, the refugee program, and childcare.

- **Children and Families Cost Pool:**
  - Department (1) – staff provide the State agency operational support services by managing the State agency forms program; publishing administrative rules and program policy handbooks and handbook updates; and monitoring the agency's record warehouse and pickup and delivery of internal mail, including printing.
  - Department (2) – staff oversee the administration of Ohio’s child and adult protection services programs; adoption services programs; and childcare programs, including health and safety regulations. Additional staff oversee the department budget; advocate State agency policies in legislative proceedings; represent and explain programs, policies, and activities to the general community; and work with county partners and the Federal Government.

- **Call/Processing Centers Cost Pool:**
  - Department staff provide administrative support benefiting several State and Federal programs.
RECOMMENDATIONS

We recommend that the State agency:

- refund $3,164,630 in cost pool expenditures that exceeded the 5-percent CCDF administrative limit and

- take corrective actions to ensure that cost pool expenditures are properly claimed on the ACF-696 report.

STATE AGENCY COMMENTS AND OFFICE OF INSPECTOR GENERAL RESPONSE

In written comments on our draft report, the State agency concurred with our recommendations and stated that it has instituted new procedures to ensure that the cost pool expenditures are properly claimed on the ACF-696 report. However, the State agency proposed that it be allowed to reclassify the 2011 findings, totaling $526,637. Additionally, the State agency requested a waiver totaling $2,637,993 for the 2007 and 2008 findings, as the FY is closed.

The State agency’s comments appear in their entirety as Appendix C.

As the action official, ACF will make final determination as to actions taken on all matters reported and the State agency’s proposed reclassification of costs and waiver.
APPENDIX A: FEDERAL REQUIREMENTS FOR THE CHILD CARE AND DEVELOPMENT FUND PROGRAM

QUALITY ACTIVITIES

Federal regulations (45 CFR § 98.51(a)) state that activities to improve the quality of childcare may include, but are not limited to, the following:

- activities designed to provide comprehensive consumer education to parents and the public;

- activities that increase parental choice;

- activities designed to improve the quality and availability of childcare including, but not limited to:
  
  - operating directly or providing financial assistance to organizations (including private nonprofit organizations, public organizations, and units of general purpose local government) for the development, establishment, expansion, operation, and coordination of resource and referral programs specifically related to childcare;

  - making grants or providing loans to childcare providers to assist such providers in meeting applicable State, local, and tribal childcare standards, including applicable health and safety requirements;

  - improving the monitoring of compliance with, and enforcement of, applicable State, local, and tribal requirements;

  - providing training and technical assistance in areas appropriate to the provision of childcare services, such as training in health and safety, nutrition, first aid, the recognition of communicable diseases, child abuse detection and prevention, and care of children with special needs;

  - improving salaries and other compensation (such as fringe benefits) for full- and part-time staff who provide childcare services; and

  - any other activities that are consistent with the intent of this section.
ADMINISTRATIVE ACTIVITIES

Federal regulations (45 CFR § 98.52(a)) state that not more than 5 percent of the aggregate funds expended by the Lead Agency from each FY’s allotment, including the amounts expended in the State pursuant to § 98.53(b), shall be expended for administrative activities.

Administrative activities include salaries and related costs of the staff of the Lead Agency or other agencies engaged in the administration and implementation of the program. Program administration and implementation include the following activities:

- planning, developing, and designing the CCDF program;
- providing local officials and the public with information about the program, including the conduct of public hearings;
- preparing the application and plan;
- developing agreements with administering agencies to carry out program activities;
- monitoring program activities for compliance with program requirements;
- preparing reports and other documents related to the program for submission to the Secretary;
- maintaining substantiated complaint files;
- coordinating the provision of CCDF services with other Federal, State, and local childcare, early childhood development programs, and before- and after-school care programs;
- coordinating the resolution of audit and monitoring findings;
- evaluating program results and managing or supervising persons with responsibilities described above;
- travel costs incurred for official business in carrying out the program;
- administrative services, including such services as accounting services, performed by grantees or subgrantees or under agreements with third parties;
• audit services;

• cost for goods and services required for the administration of the program, including rental or purchase of equipment, utilities, and office supplies; and

• indirect costs as determined by an indirect cost agreement or cost allocation plan.

NONDIRECT SERVICES

According to the preamble to the final CCDF rule (63 Fed. Reg. 39936, 39962 (July 24, 1998)), administrative costs do not include:

• eligibility determination and redetermination;

• preparation and participation in judicial hearings;

• childcare placement;

• recruitment, licensing, inspection, reviews, and supervision of childcare placements;

• rate setting;

• resource and referral services;

• training of childcare staff; and

• the establishment and maintenance of computerized childcare information systems.
APPENDIX B: AUDIT SCOPE AND METHODOLOGY

SCOPE

We reviewed $41,478,916 ($38,433,948 Federal share) of expenditures claimed by the State agency as CCDF quality activities during FYs 2007 through 2011. The expenditures that we reviewed were charged through 35 separate cost pools. For each cost pool, we reviewed the description of staff activities performed; a description of the State agency departments that charged expenditures to each cost pool; and the allocation of expenditures to Federal, State, and local programs according to the State agency’s cost allocation plan. Next, we determined whether the expenditures in the 35 cost pools included administrative and other types of expenditures unrelated to quality activities.

We did not perform an overall assessment of the grantee’s internal control structure. Rather, we reviewed only the internal controls that pertained to our objective.

We performed our fieldwork at the State agency’s office in Columbus, Ohio, from January through March 2013.

METHODOLOGY

To accomplish our audit objective, we:

- reviewed applicable Federal laws, regulations, and program guidance, as well as State laws, approved Ohio CCDF State plans, and cost allocation plans;
- interviewed State agency staff to obtain an understanding of how cost pool expenditures were claimed on the ACF-696 reports;
- reviewed and reconciled a list of cost pool expenditures claimed on the ACF-696 reports as CCDF quality activities;
- determined the total amount of cost pool expenditures that the State agency should have claimed as administrative expenditures or nondirect services;
- reviewed the ACF-696 reports for FYs 2007 through 2011 to determine the amount of administrative expenditures that the State agency claimed; and
- calculated the amount the State agency exceeded the 5-percent CCDF limit for claiming administrative expenditures for FYs 2007 through 2011.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.
September 14, 2013

Report Number: A-05-13-00014

Ms. Sheri L. Fulcher, Regional Inspector General for Audit Services
Office of Audit Services, Region V
233 North Michigan Ave, Suite 1360
Chicago, IL 60601

Dear Ms. Fulcher:

Please accept this letter as Ohio’s response to the draft OIG Audit report listed above. Ohio concurs with the recommendations identified in the report.

In recommendation 1, the OIG has determined Ohio exceeded the 5-percent limit for claiming CCDF administrative expenses. The audit reviewed the time period of FFY 2007-2011, and the auditors identified three fiscal years in which Ohio had exceeded the limit. However, Ohio was well under the 5-percent limit in the two remaining years.

The OIG has identified $3,164,630 in expenditures which exceeded the 5-percent limit. Ohio will propose to HHS that it be allowed to reclassify the findings for 2011, $526,637. For the remainder of the total $2,637,993 constituting FY2007 and 2008, Ohio is requesting a waiver for these costs as the fiscal year is closed.

In recommendation 2, the OIG has requested that Ohio institute a corrective action to ensure that the cost pool expenditures be properly claimed on the ACF-696 report. Ohio has instituted new procedures, a copy of the policy and procedure (Attachment A) is attached to this response. In addition, Ohio has taken the necessary steps to assure that FY 12 and 13 have been corrected.

Ohio would like to thank the OIG for this opportunity to comment on the report. If you have any additional questions about this response, please contact Al Hammond, Acting Bureau Chief, at 614-752-3140 or through email at al.hammond@jfs.ohio.gov.

30 East Broad Street
Columbus, Ohio 43215
jfs.ohio.gov

An Equal Opportunity Employer and Service Provider
Sincerely,

Eric Mency, Chief Financial Officer
Ohio Department of Job and Family Services

Enclosures
Cc: Michael B. Colbert, Director, ODJFS
    Michael McCreight, Assistant Director, ODJFS
    Kara Bertke Wente, Deputy Director, OFA, ODJFS
    John Maynard, Assistant Deputy Director, OFMS, ODJFS
    Janet Hstead, Assistant Deputy Director, OFMS, ODJFS
    Marvone Mitchell, Bureau Chief, OFMS, ODJFS
    Kurtis Wingo, Bureau Chief, ODJFS
    Alfred Hammond, Acting Bureau Chief, OFMS, ODJFS
    Mike Barton, Audit Manager, HHS, OIG
While the Office of Inspector General was conducting their review of FFY 2007-2011 child care quality expenditures it became apparent that the review report would include findings stating that previously claimed quality expenditures should have been treated as administrative expenditures. The expenditures in question were a result of how Ohio treated indirect cost associated with reporting category Quality not Earmarked (JFS cost pool JFSCC10330) that is claimed on line 1b on the ACF-696 financial reporting form for the Child Care and Development Fund (CCDF). In order to address this issue the ODJFS Office of Fiscal Services/Bureau of Budget and Cost Management, beginning with the October - December 2012 quarter, removed Quality not Earmarked (JFSCC10330) from all cost pools except Bureau of Childcare Cost Pool (JFS0018200) and Production Mail Cost Pool (JFS0020400).

The following table includes all 34 cost pools in which JFSCC10330 appeared from October 2007 thru September 2012 that have had Quality not Earmarked (JFSCC10330) removed as of the October - December 2012 quarter:

- JFS0010300 LEGAL & ACQUISITION SVCS POOL
- JFS0010400 LEGAL SERVICES POOL
- JFS0010600 CONTRACTS & ACQUISITIONS SVCS POOL
- OFFICE OF FAMILIES AND CHILDREN ADMIN & FISCAL
- JFS0011300 ACCOUNTABILITY
- JFS0012700 FAMILIES & CHILDREN ADMIN POOL
- JFS0012900 CHILDREN & FAMILIES POOL
- JFS0014400 CALL CENTERS/PROCESSING CTRS POOL
- JFS0015900 LOCAL OPERATIONS POOL
- JFS0016800 RACE TO THE TOP POOL
- JFS0017500 BUREAU SERVICES TO FAMILIES POOL
- JFS0018400 MIS ENTERPRISE POOL
- JFS0018900 BUREAU OF PROGRAM INTEGRITY POOL
- JFS0019000 QUALITY ASSESSMENT SECTION 1 POOL
- JFS0019200 CHILD WELFARE SYSTEM POOL
- JFS0020600 STATE LEVEL INDIRECT POOL
- JFS0020900 LOCAL OPERATIONS CALL CENTER POOL
- JFS0021000 AUTOMATED SYSTEMS POOL
- JFS0022600 OFC FAMILY SERVICES POOL
- JFS0022700 OFC FAMILY ASSISTANCE POOL
- JFS0023000 NETWORK/ADHOC POOL
- JFS0023500 STATEWIDE INDIRECT POOL
- JFS0023700 INFORMATION SERVICES POOL
- JFS0023900 CHILD CARE AND EARLY DEVELOPMENT POOL
- FAMILIES AND CHILDREN ADOPTION & MEPA POLICY
- JFS0024000 POOL
- OFFICE OF RESEARCH ASSESSMENT AND ACCOUNTABILITY
- JFS0026100 GRANTS MANAGEMENT AND FEDERAL REPORTING
Below is a screen print of CAPIS Cost Allocation for Cost Pool relationships for the reporting chartfield JFSCC10330 for quarter October – December 2012, showing the changes made that now only allows the 2 cost pools identified above eligible for expenditures charged to Quality not Earmarked.