

Department of Health and Human Services

**OFFICE OF  
INSPECTOR GENERAL**

**RETROACTIVE CLAIM  
FOR TITLE IV-A EMERGENCY  
ASSISTANCE SUBMITTED BY THE  
MISSOURI DEPARTMENT OF  
SOCIAL SERVICES**



**JUNE GIBBS BROWN  
Inspector General**

OCTOBER 1995  
CIN: A-07-95-01012



Region VI I  
601 East 12th Street  
Room 284A  
Kansas City, Missouri 64106

CIN: A-07-95-01012  
October 25, 1995

Mr. Gary J. Stangler  
Director, Department of Social Services  
Broadway State Office Building  
P.O. Box 1527  
Jefferson City, Missouri 65 102

Dear Mr. Stangler:

This report provides you with the results of an Office of Inspector General (OIG), Office of Audit Services (OAS) review titled *Retroactive Claim for Title IV-A Emergency Assistance Submitted by the Missouri Department of Social Services*. The objective of our review was to determine the allowability of a prior quarter claim totaling \$2,529,894 in Federal financial participation (FFP) submitted by the Missouri Department of Social Services (DSS) for reimbursement under the title IV-A Emergency Assistance Program (EA). The review covered retroactive costs for the period October 1, 1992 through June 30, 1994.

We found that the retroactive claim for \$2,529,894 in FFP was documented and allowable for reimbursement.

## INTRODUCTION

### BACKGROUND

Congress authorized the EA program in 1968 under Section 406 of title IV-A of the Social Security Act through the enactment of Public Law 90-248. The intent of the EA program was to provide temporary financial assistance and social services to needy families in emergency situations to prevent the destitution of a child and/or provide living arrangements.

Federal requirements for EA are listed at 45 Code of Federal Regulations (CFR) 233.120. In order to implement an EA program, a State must submit a Plan which specifies: (1) conditions of eligibility, (2) emergencies covered, (3) assistance and services provided, and (4) medical or remedial services, if provided.

On October 27, 1994, the DSS submitted a retroactive claim for EA of \$5.1 million (FFP \$2.5 million). The Administration for Children and Families (ACF) subsequently deferred the claim and then requested that we review the claim.

## SCOPE OF REVIEW

We conducted our review in accordance with generally accepted government auditing standards except that the review objectives did not require obtaining an understanding or assessment of the internal control structure of the program. The purpose of our review was to determine the allowability of the retroactive EA claim submitted by DSS on October 27, 1994.

To accomplish the objective of our review, we: (1) discussed pertinent policies, procedures, and practices with officials of DSS and ACF, (2) reviewed Federal requirements of 45 CFR 233.120, (3) traced costs included in the retroactive claim to supporting records, and (4) determined, on a sample basis, that all participants in the program were eligible.

We performed our work during the period April through July, 1995 at DSS offices in Jefferson City, Missouri.

## RESULTS OF REVIEW

We found that the retroactive EA claim of \$5,059,787 (FFP \$2,529,894) was properly documented and allowable for reimbursement.

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In accordance with the principles of the Freedom of Information Act, (Public Law 90-23), OIG, OAS reports issued to the Department's grantees and contractors are made available, if requested, to members of the press and general public to the extent information contained therein is not subject to exemptions in the Act which the Department chooses to exercise. (See 45 CFR Part 5.)

Should you have any questions or wish to discuss the report in further detail, please contact Allan K. Pewe, Audit Manager, at (816) 426-3591 Extension 259. Please refer to the Common Identification Number (CIN) in all correspondence about this report.

Sincerely,



Barbara A. Bennett  
Regional Inspector General  
for Audit Services