



CDSS

WILL LIGHTBOURNE
DIRECTOR

STATE OF CALIFORNIA—HEALTH AND HUMAN SERVICES AGENCY
DEPARTMENT OF SOCIAL SERVICES
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EDMUND G. BROWN JR.
GOVERNOR

June 28, 2013

COUNTY FISCAL LETTER (CFL) NO. 12/13-37

TO: ALL COUNTY WELFARE DIRECTORS
ALL COUNTY FISCAL OFFICERS
ALL COUNTY AUDITOR CONTROLLERS
ALL COUNTY PROBATION OFFICERS

SUBJECT: ANNUAL REMINDER OF FEDERAL FUND MONITORING
RESPONSIBILITIES FOR COUNTIES

As agents of the California Department of Social Services (CDSS) for the administration and delivery of federally funded programs, County Welfare Departments (CWDs) have certain responsibilities for monitoring federal fund expenditures. This CFL is an annual reminder of the specific monitoring responsibilities required by federal law, regulations and the terms and conditions of federal grant awards. Changes from last year's letter include the deletion of the closed grant, Adoption Incentive Payments, and addition of the U.S. Repatriation and Guardianship Assistance Program.

County Annual Audit

Pursuant to the Single Audit Act and the Office of Management and Budget (OMB) [Circular A-133](#), any nonfederal entity that expends a combined total of \$500,000 or more per year in federal funds for the purposes of carrying out federal programs must have an annual audit conducted. The funding threshold is the aggregate of funds from all federal sources.

The CWDs meet this criterion through the annual county-wide Single Audits. The completed annual audits are submitted to the State Controller's Office (SCO) and subsequently sent to CDSS for review. For any findings related to CDSS programs, CDSS works directly with counties to implement appropriate corrective action plans.

County's Sub-recipient Annual Audits

A sub-recipient is defined in [OMB Circular A-133](#) as a non-federal entity that expends federal awards received from a pass-through entity to carry out a federal program, but does not include an individual that is a beneficiary of such a program. A sub-recipient may also be a recipient of other federal awards directly from a federal awarding agency. Vendors who provide goods or services would not be considered a sub-recipient.

Counties must ensure that their sub-recipients of federal funds which meet the funding threshold complete the required annual audit. The county sub-recipients that meet the Single Audit requirements include non-profit corporations that expend \$500,000 or more in a year in federal awards. These organizations include foster care providers who operate group homes and/or foster family agency programs that receive an Aid to Families with Dependent Children-Foster Care program rate and providers or community-based organizations that provide program services. Counties are required to follow up with their sub-recipients on any audit findings and ensure compliance with corrective action plans.

Debarment and Suspension

All vendors, their principals or affiliates or any sub-contractors that receive federal funds must be in good standing with the federal government (Executive Order 12549, 7 CFR part 3017, 45 CFR Part 76 and 44 CFR Part 17). For federally funded agreements, each contractor (or vendor) who receives federal funds must certify, to the best of his/her knowledge and belief, that he/she and his/her principals or affiliates or any sub-contractor utilized under the agreement are not debarred or suspended from federal financial assistance programs and activities, nor proposed for debarment, declared ineligible or voluntarily excluded from participation in covered transactions by any federal department or agency.

Prior to contract award, the county must verify the contractor is not listed on the federal [System for Award Management's \(SAM\)](#) excluded list. To ensure accuracy of the verification, counties should use the vendor's exact name and Social Security Number or Taxpayer Identification Number to perform the query. A copy of the query result should be printed and kept in the contract file as supporting documentation. **A contract cannot be awarded to a vendor who has been identified as suspended or debarred in the SAM database.**

Catalog of Federal Domestic Assistance (CFDA)

Pursuant to [OMB Circular A-133](#), all recipients and sub-recipients of federal funds must be provided the CFDA number at the time the contract is awarded. A list of the CFDA programs and the numbers for programs administered by the counties on behalf of CDSS is attached. The CDSS includes CFDA information on all allocation letters and payments accompanied with the Statements of Cash Advance AA -190 sent to the counties.

Federal Funding Provisions

The CDSS web site link (<http://www.dss.cahwnet.gov/lettersnotices/default.htm>) provides all the terms and conditions associated with the federal grant awards received

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by CDSS. All of these grant funds are allocated or claimed by the CWDs. The terms and conditions are to be followed in conjunction with the regulations, All County Letters and County Fiscal Letters issued to the counties by CDSS.

If you have any questions regarding this CFL, please direct them to fiscal.systems@dss.ca.gov.

Sincerely,

Original Document Signed By:

DIANNE OKAMOTO, Chief
Fiscal Systems and Accounting Branch

Attachment

**California Department of Social Services
Federal Grants and Awards
Catalog of Federal Domestic Assistance (CFDA)
Federal Fiscal Year 2013**

CFDA Number	Program Title
10.551	Supplemental Nutrition Assistance Program (SNAP Benefits)
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP Administrative Costs)
10.568	Emergency Food Assistance Program (Administrative Costs)
10.569	Emergency Food Assistance Program (Food Commodities)
93.090	Guardianship Assistance (GAP)
93.556	Promoting Safe and Stable Families (PSSF)
93.558	Temporary Assistance for Needy Families (TANF)
93.566	Refugee and Entrant Assistance - State Administered Programs
93.576	Refugee and Entrant Assistance - Discretionary Grants
93.579	U.S. Repatriation
93.584	Refugee and Entrant Assistance - Targeted Assistance Grants
93.590	Community - Based Child Abuse Prevention Grants
93.599	Chafee Education and Training Vouchers Program (ETV)
93.645	Child Welfare Services - State Grants (CWS)
93.648	Child Welfare Research Training or Demonstration (CAPP)
93.658	Foster Care - Title IV-E
93.659	Adoption Assistance
93.667	Social Services Block Grant (Title XX)
93.669	Child Abuse and Neglect State Grants
93.674	Chafee Foster Care Independence Program
93.714	ARRA-Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Program