



CDSS

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DIRECTOR

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**DEPARTMENT OF SOCIAL SERVICES**  
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EDMUND G. BROWN JR.  
GOVERNOR

June 26, 2015

COUNTY FISCAL LETTER (CFL) NO. 14/15-77

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

REFERENCES: CFL NO. 11/12-09, DATED AUGUST 12, 2011  
CFL NO. 12/13-37, DATED JUNE 28, 2013  
CFL NO. 13/14-57, DATED JUNE 18, 2014  
CFL NO. 15/16-47, DATED FEBRUARY 13, 2015

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. This CFL also contains information regarding the new Office of Management and Budget (OMB) Super-Circular effective December 26, 2014. A separate CFL will detail additional changes implemented by the new Circular for other aspects of CWD responsibilities.

New OMB Super-Circular

The federal government has been seeking ways to streamline the administration of federal assistance programs. Having all the government-wide guidance available in one place, and updated, contributes to streamlining.

The OMB published the Super-Circular at Federal Register (FR) [78 FR 78589](#) on December 26, 2013, with an effective date of December 26, 2014, for implementation of new regulations. The final guidance streamlines and supersedes requirements from OMB Circulars A-21, A-87, A-89, A-102, A-110, A-122 and A-133; and the guidance in Circular A-50 on Single Audit Act follow-up. The new guidelines are located in [Title 2 of the Code of Federal Regulations \(CFR\) Part 200](#).

These modifications are a key component of a larger federal effort to more effectively focus federal resources on improving performance and outcomes, while ensuring the financial integrity of taxpayer dollars in partnership with non-federal stakeholders. This reform of OMB guidance will reduce the administrative burden for non-federal entities receiving federal awards, while reducing the risk of waste, fraud and abuse.

The [2 CFR 200.110 \(a\) Subpart B](#) requires federal agencies to “implement the policies and procedures applicable to federal award by promulgating a regulation to be effective by December 26, 2014, unless different provisions are required by statute or approved by OMB.” To date, there have been no other provisions.

The new rules will cover subsequent funding increments to awards already in existence on December 26, 2014. Expenditures made using funds from all subsequent awards for all programs will be governed by guidelines found in the new Super-Circular. Programs that receive quarterly awards in federal Fiscal Year 2015 will be under the "old" rules for the first quarter awards (October – December 2014) and under the "updated" set of rules for the funding received in the second, third and fourth quarters (January – September 2015). The guidelines for Health and Human Services programs are codified at [45 CFR Part 75](#). (See the FR notice, dated December 19, 2014, at [79 FR 75871-76106](#) for more information on other federal awarding agency regulatory implementation.)

### County Annual Audit

Pursuant to the Single Audit Act and OMB [Circular A-133](#) any non-federal entity that expends a combined total of \$500,000 or more per year in federal awards for the purposes of carrying out federal programs must have an annual audit conducted. In fiscal years beginning on or after December 26, 2014, this threshold will increase to \$750,000 or more per year pursuant to [2 CFR Part 200 Subpart F](#). This 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 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.

Changes due to the Super-Circular will be implemented for annual audits in Fiscal Year 2015-16 ([2 CFR 200.110 \(b\) Subpart B](#)) . Please see [2 CFR Part 200 Subpart F](#) for more information. A separate CFL will detail these additional changes.

### County Subrecipient Annual Audits

A subrecipient 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 subrecipient may also be a recipient of other federal awards directly from a federal awarding agency. Vendors or Contractors who provide goods or services are not considered a subrecipient. Counties must ensure that their subrecipients of federal funds which meet the funding threshold complete the required annual audit. The county subrecipients that meet the Single Audit requirements include non-profit corporations that expend \$500,000 or more in a year in federal awards (\$750,000 or more in fiscal years beginning on or after December 26, 2014). 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 are subject to these requirements. Counties are required to follow up with their subrecipients on any audit findings and ensure compliance with corrective action plans.

Due to changes in [2 CFR 200.331](#) and [2 CFR 200.501](#) additional information regarding county requirements for subrecipient monitoring and audit responsibilities for Foster Care providers will be addressed in a forthcoming CFL.

Under the new rules ([2 CFR 200.331 Subpart D](#)), counties must also include additional information to subrecipients that was not previously required under OMB Circular A-133, including Federal Award ID number (FAIN), Subrecipient Data Universal Numbering System (DUNS) number, federal award date, etc.

### Debarment and Suspension

All vendors or contractors, 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 [2 CFR 200.212 Subpart C](#)). For federally funded agreements, each contractor/vendor (or contractors/vendors) who receives federal funds must certify, to the best of their knowledge and belief, that they and their principals or affiliates or any sub-contractor utilized under the agreement are not: debarred or suspended from federal financial assistance programs and activities; 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 contractor's exact name and Social Security

Number or Taxpayer Identification Number to perform the query on an annual basis. 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 contractor who has been identified as suspended or debarred in SAM database.**

#### Catalog of Federal Domestic Assistance (CFDA)

Pursuant to [OMB Circular A-133](#) and [2 CFR Part 200 Subpart D](#), all recipients and subrecipients of federal funds must be provided CFDA number at the time the contract is awarded. Attached is a list of CFDA programs administered by the counties on behalf of CDSS as well as additional information. This additional information is required per [2 CFR Part 200.331](#). 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 ([Federal Grant Awards Terms and Conditions](#)) provides the terms and conditions associated with all federal grant awards received by CDSS. All of these grant funds are allocated to or claimed by 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. The online version of the terms and conditions for all programs have been updated as of February 2015.

If you have any questions regarding this CFL, please direct them to [fiscal.systems@dss.ca.gov](mailto: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 2015**

CFL 14/15-77  
ATTACHMENT

CFDA Number	Program Title	Federal Award Identification Number (FAIN)	Federal Award Date	Period of Performance	Federal Awarding Agency	Federal award Project Description as required by FFATA
10.551	Supplemental Nutrition Assistance Program (SNAP Benefits)	n/a	10/01/14	n/a	FNS	n/a
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program -SNAP Administrative Expenditures (SAE)	15157CACA4S2514	10/03/14	2 Year	FNS	County Administered, State Supervised Program to administer the Supplemental Nutrition Assistance Program and Outreach services.
	(1) SNAP SAE		10/16/14			
	(2) SNAP Employment & Training (E & T) 100% funds	15157CACA4Q7503	01/15/15	2 Year	FNS	
	(3) SNAP E & T 50% funds	15157CACA4S2519	02/13/15			
	(4) SNAP E & T 50% Participant Reimbursement	15157CACA4S2520	04/06/15	03/06/15	2 Year	
(5) SNAP Nutrition Education	15157CACA5Q3903	02/13/15	04/06/15			
10.568	Emergency Food Assistance Program (Administrative Costs)	15157CACA8Y8105	10/03/14	1 Year	FNS	County Administered, State Supervised Program provides nutrition education activities statewide including media campaigns to promote healthy eating, nutrition classes for adults and the development of educational materials for use in low-income schools.
10.569	Emergency Food Assistance Program (Food Commodities)	n/a	12/30/14	n/a	FNS	Food Bank Administered, State Supervised Program the Emergency Food Assistance Program.
10.596	SNAP E & T Pilots	15158CA000E3203	01/29/15	n/a	FNS	To help supplement the diets of low-income persons by making USDA Foods available to the State Agencies that are responsible for the distribution of USDA Foods within the states.
93.090	Guardianship Assistance Program - Title IV-E (Fed-GAP)	1501CAGARD	04/06/15	4 Year	FNS	Pilot projects to reduce dependency and increase work requirements and wok effort under SNAP.
			10/01/14	2 Year	ACF	County Administered, State Supervised Program to provide guardianship assistance payments for the care of children by relatives who have assumed legal guardianship of eligible children for whom they previously cared as foster parents.

CFDA Number	Program Title	Federal Award Identification Number (FAIN)	Federal Award Date	Period of Performance	Federal Awarding Agency	Federal award Project Description as required by FFATA
93.556	Promoting Safe and Stable Families (PSSF)	1401CAFPSS	12/13/13 04/01/14 07/01/14	2 Year	ACF	County Administered, State Supervised program, PSSF is used to support family preservation and family reunification efforts.
93.558	Temporary Assistance for Needy Families (TANF)	1502CATANF	10/09/14 01/07/15 04/01/15	5 Year	ACF	County Administered, State Supervised Program to achieve the following TANF goals: 1) Provide assistance to needy families so that children may be cared for in their own homes or in the home 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.
93.566	(1) Refugee and Entrant Assistance - State Administered Programs	1501CARCMA	10/15/14 01/28/15 04/09/15	2 Year	ACF	County Administered, State Supervised Program for grants that are provided to refugees during their first eight months in the U.S. if they are not otherwise eligible for other categorical welfare programs.
	(2) Refugee and Entrant Assistance - State Administered Programs - Refugee Social Services	1401CARSOC	02/05/14 05/08/14 08/08/14	2 Year	ACF	County administered, State Supervised program for grants used to provide newly-arriving refugees with employment and social services designed to help them become employed within one year after arrival to the U.S.
93.576	(1) Refugee and Entrant Assistance - Discretionary Grants - Refugee School Impact	90ZE0183/01	09/29/14	2 Year	ACF	Local School District Administered, State Supervised program. The Program promotes coordination among refugee county coordinators, local school districts, and community-based organizations to improve refugee students' academic performance and social adjustment. Services offered to refugee school-age children, their parents, and their schools include after-school and weekend tutoring, summer school sessions for language and math, parent involvement workshops, development and use of refugee-specific educational materials, etc.
	(2) Refugee and Entrant Assistance - Discretionary Grants - Targeted Assistance Grants	90RT0184/02	09/29/14	3Year	ACF	County administered, State supervised program used to provides grants to address the employment needs of refugees that cannot be met with Formula Social Services or Formula Targeted Assistance Grant Programs. Services mainly focus on refugees who continue to need services beyond the initial years of resettlement. Activities supplement existing employment services to help refugees achieve economic self-sufficiency.
	(3) Refugee and Entrant Assistance - Discretionary Grants - Elder Care	90RL0151/03	09/29/14	3Year	ACF	County administered, State supervised program used to assist the state's older refugee population (60 years of age or older). ORDG services are provided to link refugee seniors with mainstream programs for the elderly, and to help with the citizenship and naturalization process for those individuals who may be at risk of losing, or have lost, their Supplemental Security Income benefits due to their non-citizen immigration status.

CFDA Number	Program Title	Federal Award Identification Number (FAIN)	Federal Award Date	Period of Performance	Federal Awarding Agency	Federal award Project Description as required by FFATA
93.579	U.S. Repatriation	n/a	n/a	n/a	ISS	County administered, State supervised program. The program provides temporary assistance such as cash assistance, medical care, admission into a nursing home or hospital, settling with family or friends, moving into permanent housing, foster care placement, transportation, overnight lodging, food, provision for escort services, clothing, and other goods and services necessary for the health or welfare of individuals to U.S.
93.584	Refugee and Entrant Assistance - Targeted Assistance Grants-Formula	14TACARTAG	09/23/14	2 Year	ACF	County Administered, State Supervised program used to provide refugees who are long-term recipients of cash assistance with targeted employment and social services designed to help them become employed or to retain employment after finding a job.
93.590	Community-Based Child Abuse Prevention Grants (CBCAP)	1301CAFRPG	09/05/13	2 Year	ACF	County Administered, State Supervised Program. The grant maintains a network of child abuse prevention councils which assist in the responsibility to direct, lead and evaluate the network of public-private partnerships and the continuum of preventative services for children and families.
93.599	Chafee Education and Training Vouchers Program (ETV)	1401CACETV	12/04/13 02/04/14 04/01/14 07/01/14	2 Year	ACF	The ETV program provides up to \$5000 per school year to support youth who are aging out of foster care and seeking higher education.
93.645	Stephanie Tubbs Jones Child Welfare Services Program (CWS)	1501CACWSS	12/09/14 02/25/15 04/01/15	2 Year	ACF	County Administered, State Supervised Program for funds used to help finance child welfare services; ranging from Emergency Response, Family Maintenance, Family Reunification to Permanent Placement.
93.648	Child Welfare Research Training or Demonstration (CAPP)	90CT015305	10/01/14	1 Year	ACF	State Supervised, County Administered program to support the implementation of local demonstration projects that test the effectiveness of innovative intervention strategies to improve permanency outcome of foster children in California, in particular African-American and Native-American youth who have been identified as having the most significant barriers to permanency.
93.658	Foster Care - Title IV-E	1501CAFOST	10/01/14 01/01/15	2 Year	ACF	County Administered, State Supervised Program that provides Foster Care Assistance and Administrative Costs to help provide safe and stable out-of-home care for children until they are safely returned home, placed permanently with adoptive families or placed in other planned arrangements for permanency.
93.659	Adoption Assistance Program - Title IV-E	1501CAADPT	10/01/14 01/01/15	2 Year	ACF	County Administered, State Supervised Program. The Adoption Assistance Program provides funds to States to facilitate the timely placement of children, whose special needs or circumstances would otherwise make it difficult to place, with adoptive families. Additionally, funds are available for: Administrative costs to manage the program; training staff and adoptive parents; adoptive parent recruitment; and other related expenses.
93.667	Social Services Block Grant (Title XX)	1501CASOSR	11/04/14 12/19/14 01/07/15 04/01/15	2 Year	ACF	County Administered, State Supervised Program to be used for programs and services to children or their families whose income is less than 200 percent of the income official poverty line.

CFDA Number	Program Title	Federal Award Identification Number (FAIN)	Federal Award Date	Period of Performance	Federal Awarding Agency	Federal award Project Description as required by FFATA
93.669	Child Abuse and Neglect State Grants (CAPTA)	1401CACA01	12/04/13 03/14/14	5 Year	ACF	County Administered, State Supervised Program the provides measurable outcomes and is a strength-base management tool by assessing where to start and set goals with families, charting family progress and assessing the effectiveness of services in relation to outcomes.
93.674	Chafee Foster Care Independence Program (ILP)	1401CACILP	11/06/13 01/23/14 04/01/14 07/01/14	2 Year	ACF	County Administered, State Supervised Program for the program offers training, services and to assist current and former foster youth achieve self-sufficiency prior to and after leaving the foster care system.
		1504CACILP	12/17/14 01/15/15 04/01/15	2 Year		

Acronyms: Administration for Children and Families (ACF)  
Food and Nutrition Service (FNS)  
International Social Service (ISS)