



CDSS

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EDMUND G. BROWN JR.
GOVERNOR

June 20, 2016

COUNTY FISCAL LETTER NO. 15/16-62

TO: ALL COUNTY WELFARE DIRECTORS
ALL COUNTY FISCAL OFFICERS
ALL COUNTY AUDITOR CONTROLLERS
ALL COUNTY PROBATION OFFICERS
ALL FOOD BANK EXECUTIVE DIRECTORS

SUBJECT: ANNUAL REMINDER OF FEDERAL FUND MONITORING
RESPONSIBILITIES FOR COUNTIES

REFERENCES: [COUNTY FISCAL LETTER NO. 14/15-77](#), DATED JUNE 26, 2015;
[COUNTY FISCAL LETTER NO. 14/15-47](#),
DATED FEBRUARY 13, 2015;
[FOSTER CARE AUDITS AND RATES LETTER NO. 2003-02](#);
[78 FEDERAL REGISTER 78589](#);
[79 FEDERAL REGISTER 75871-76106](#);
[TITLE 2 OF THE CODE OF FEDERAL REGULATIONS PART 200](#);
[TITLE 45 OF THE CODE OF FEDERAL REGULATIONS PART 75](#);
[SINGLE AUDIT ACT OF 1984](#);
[SINGLE AUDIT ACT AMENDMENTS OF 1996](#);
[EXECUTIVE ORDER 12549](#)

As agents of the California Department of Social Services (CDSS) for the administration and delivery of federally funded programs, County Welfare Departments (CWDs) and County Probation Departments (CPDs) have certain responsibilities for monitoring federal fund expenditures. This County Fiscal Letter (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 reminds CWDs and CPDs about the revised guidance regarding grant management responsibilities provided through the Office of Management and Budget (OMB) Super Circular, which became effective December 26, 2014.

The OMB Super Circular

As part of the federal government’s attempt to streamline the administration of federal grant management, cost principles, and audit requirements, 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 these regulations. The final guidance streamlined and superseded requirements from OMB Circulars A-21, A-87, A-89, A-102, A-110, A-122 and A-133, as well as the guidance in Circular A-50 on Single Audit Act follow-up. These 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. These rules cover subsequent funding increments to awards already in existence on December 26, 2014.

The general guidance found at [2 CFR Part 200](#) was adopted by the Department of Health and Human Services (DHHS) into more DHHS-specific regulatory guidance at [45 CFR Part 75](#). (Refer to 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 of 1984](#), the [Single Audit Act Amendments of 1996](#) and [2 CFR Part 200—Subpart F](#), any non-federal entity that expends a combined total of \$750,000 or more per year in federal awards for the purposes of carrying out federal programs must have an annual audit conducted (\$500,000 or more in fiscal years beginning before December 26, 2014). This funding threshold is the aggregate of funds from all federal sources.

Counties meet this requirement through the annual county-wide Single Audits. The completed annual audits are submitted to the California 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. Please review 2 CFR Part 200—Subpart F for more information regarding audit requirements and auditee responsibilities.

Foster Family Agency (FFA) and Group Home Monitoring and Oversight

Pursuant to guidance received in 2001 from the federal Administration for Children and Families (ACF) (as elaborated in [Foster Care Audits and Rates Letter No. 2003-02](#)), Foster Care providers who operate group homes and/or FFA programs that receive an Aid to Families with Dependent Children-Foster Care program rate are considered subrecipients and are subject to the same audit requirements and require the same degree of oversight as other subrecipients.

Counties must ensure that subrecipients that meet the federal fund expenditure threshold – \$750,000 or more a year in federal funds or \$500,000 or more a year in federal funds in fiscal years beginning before December 26, 2014 – complete the required annual Single Audit. This is an aggregate amount that includes federal fund expenditures from all sources. Counties are required to follow up with their subrecipients on any audit findings and ensure compliance with corrective action plans.

For certain subrecipients, such as FFAs and group homes, CDSS exercises certain licensing and oversight functions as the single state agency for Title IV-E funds. However, these functions do not supplant the responsibility of counties to oversee and monitor their subrecipients. Counties can reasonably rely on the findings of Single Audits required by CDSS (since these represent cross-cutting audit findings as defined by [2 CFR 200.30](#)) and management decision letters issued accordingly. Nevertheless, counties are still ultimately responsible for review of these audits and their findings, any follow-up to ensure compliance and any other form of monitoring and oversight required by federal and state laws and regulations.

Award Information Disclosure

Pursuant to [2 CFR 200.331](#), all recipients and subrecipients of federal funds must be provided additional information not previously required under [OMB Circular A-133](#), including the Catalog of Federal Domestic Assistance (CFDA) number associated with each award and/or subaward. Attached is a list of CFDA programs administered by the counties on behalf of CDSS as well as additional information. The CDSS includes CFDA information on all allocation letters and payments accompanied with the Statements of Cash Advance AA-190 sent to the counties.

Agency Review Requirements

In accordance with federal regulations found at [2 CFR 200.205](#), and effective for awards issued on or after January 1, 2016, the ACF is required to review the eligibility qualifications of applicants for federal funding exceeding a specified project period amount (currently \$150,000). The Federal Awardee Performance and Integrity Information System (FAPIIS), containing information from federal awarding agencies, will be used for this purpose. Applicants and grantees are encouraged to review the information contained in FAPIIS at <https://www.fapiis.gov> and, if necessary, provide ACF with any comments or corrective information.

Debarment and Suspension

All contractors, their principals or affiliates or any subcontractors that receive federal funds must be in good standing with the federal government ([Executive Order 12549](#), [2 CFR 200.212](#) and [45 CFR 75.212](#)). For federally funded agreements, each contractor who receives federal funds must certify, to the best of their knowledge and belief, that

they and their principals or affiliates or any subcontractor utilized under the agreement are not:

- Debarred or suspended from federal financial assistance programs and activities.
- Proposed for debarment.
- Declared ineligible.
- Voluntarily excluded from participation in covered transactions by any federal department or agency.

Prior to establishing the contract, the county must verify the contractor is not identified 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 the SAM database.**

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 the counties. The terms and conditions are to be followed in conjunction with the regulations, All County Letters and CFLs issued to the counties by CDSS. The online version of the terms and conditions for all programs has been updated as of October 2015.

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

Sincerely,

Original Document Signed By:

SALENA CHOW, Chief
Fiscal Forecasting and Policy Branch

Attachment

**California Department of Social Services
Federal Grants and Awards
Catalog of Federal Domestic Assistance (CFDA)
Federal Fiscal Year 2016**

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 the Federal Funding Accountability and Transparency Act
10.551	Supplemental Nutrition Assistance Program (SNAP) Benefits	n/a	n/a	n/a	FNS	n/a
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program – SNAP Administrative Expenditures (SAE)	16167CACA4S2514	10/09/15 01/22/16	2 Year	FNS	County administered, state supervised program to administer the Supplemental Nutrition Assistance Program and Outreach services.
	(1) SNAP SAE					
	(2) SNAP Employment & Training (E&T) 100% funds	16167CACA4Q7503	10/12/15 01/22/16	2 Year	FNS	County administered, state supervised program for CalFresh E&T. This is California's E&T program for Non-Assistance CalFresh applicants and recipients.
	(3) SNAP E&T 50% funds	16167CACA4S2519	01/22/16	2 Year	FNS	County administered, state supervised program for CalFresh E&T. This is California's E&T program for Non-Assistance CalFresh applicants and recipients.
	(4) SNAP E&T 50% Participant Reimbursement	16167CACA4S2520	10/09/15 01/22/16	2 Year	FNS	County administered, state supervised program for CalFresh E&T. This is California's E&T program for Non-Assistance CalFresh applicants and recipients to transportation, ancillary costs and dependent care.
(5) SNAP Nutrition Education	16167CACA5Q3903	10/09/15	2 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.	
10.568	Emergency Food Assistance Program (Administrative Costs)	16167CACA8Y8105	10/13/15 12/29/15	1 Year	FNS	Food Bank administered, state supervised program to administer the Emergency Food Assistance Program.
10.569	Emergency Food Assistance Program (Food Commodities)	n/a	n/a	n/a	FNS	To help supplement the diets of low-income persons by making United States Department of Agriculture (USDA) foods available to the State Agencies that are responsible for the distribution of USDA foods within the states.
10.596	SNAP E&T Pilots	15158CA001E3203	10/20/15	4 Year	FNS	Pilot projects to reduce dependency and increase work requirements and work effort under SNAP.
93.090	Guardianship Assistance Program – Title IV-E (Fed-GAP)	1501CAGARD	10/1/2014 01/1/2015 04/01/15 07/01/15	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.
		1601CAGARD	10/1/15 12/04/15 01/01/16	2 Year	ACF	

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 the Federal Funding Accountability and Transparency Act
93.556	Promoting Safe and Stable Families (PSSF)	1501CAFPSS	12/09/14 03/04/15 04/01/15 07/01/15	2 Year	ACF	County administered, state supervised program, PSSF is used to support family preservation and family reunification efforts.
		1601CAFPSS	12/04/15	2 Year	ACF	
	Promoting Safe and Stable Families – Caseworker Visits (PSSFCV)	G-1511CAFPVCV	03/17/15	2 Year	ACF	County administered, state supervised program to support monthly caseworker visits under the Promoting Safe and Stable Families program.
93.558	Temporary Assistance for Needy Families (TANF)	1601CATANF	10/7/2015 12/2/15 01/19/16	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 United States if they are not otherwise eligible for other categorical welfare programs.
	(2) Refugee and Entrant Assistance – State Administered Programs – Refugee Social Services	1601CARSOC	10/30/15	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 United States.
	(3) Cuban / Haitian Set Aside \$30,578		10/30/15	2 Year	ACF	County administered, state supervised program to fund projects in localities most heavily impacted by Cuban and Haitian entrants and refugees. The programs support: employment services, hospitals and other health and mental health care programs, adult and vocational education services, refugee crime or victimization programs, citizenship and naturalization services.
	(4) Services for Elderly Refugees Set Aside \$36,763		10/30/15	2 Year	ACF	County administered, state supervised program used to assist the state's older refugee population (60 years of age or older). Older Refugees Discretionary Grant (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 the Federal Funding Accountability and Transparency Act
93.576	(1) Refugee and Entrant Assistance – Discretionary Grants – Refugee School Impact	90ZE0183/02	08/07/15	2 Year	ACF	Local school district administered, state supervised program that 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	90RT0184/03	08/28/15	3Year	ACF	County administered, state supervised program used to provide 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.
93.579	U.S. Repatriation	n/a	n/a	n/a	ISS	County administered, state supervised program that 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	15TACARTAG	09/09/15	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 that 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)	1501CACETV	12/08/14 03/11/15 04/01/15 07/01/15	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.
93.603	Adoption and Legal Guardian Incentive Payments Program	1501CAAIP	09/18/15	3 Year	ACF	County administered, state supervised program in which incentives are granted based on the state's improved performance to help children and youth in foster care find permanent homes through adoption and legal guardianship. The incentive funds may be spent on any services (including post-permanency services) provided under Titles IV-B or IV-E.

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 the Federal Funding Accountability and Transparency Act
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 and Family Reunification to Permanent Placement.
93.648	Child Welfare Research Training or Demonstration (CAPP)	90CT015305	10/01/14	1 Year	ACF	County administered, state supervised 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	1601CAFOST	10/01/15 01/01/16	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 04/01/15 07/01/15	2 Year	ACF	County administered, state supervised program that 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.
		1601CAADPT	10/01/15 10/26/15 01/01/16	2 Year	ACF	
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.
93.669	Child Abuse and Neglect State Grants (CAPTA)	1401CACA01	12/04/13 03/14/14	5 Year	ACF	County administered, state supervised program that provides measurable outcomes and is a strength-based 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.
93.670	Preventing and Addressing Child Trafficking (PACT)	90CA182602	8/27/2015	5 Year	ACF	County administered, state supervised program to bring awareness to the issue of human trafficking; expand the research of best practices; develop protocols, tools, and trainings and evaluate the efficacy of practices.
93.674	Chafee Foster Care Independence Program (ILP)	1501CACILP	12/17/14 01/15/15 04/01/15 07/01/15	2 Year	ACF	County administered, state supervised program offers training, services and assists current and former foster youth achieve self-sufficiency prior to and after leaving the foster care system.
		1601CACILP	12/03/15	2 Year		

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