FFPS Fiscal Documentation and Internal Control Guide

Audience:
County Title IV-E Agency fiscal teams and Tribes with a California Title IV-E agreement that are responsible for developing local processes to support Title IV-E prevention services claiming, documentation, and fiscal oversight.

Purpose:
This document is intended as an implementation resource to assist County Title IV-E agencies and Tribes with a California Title IV-E agreement in developing local processes that support Title IV-E prevention services claiming.

Because counties and Tribes have different organizational structures, fiscal systems, and business processes, this resource does not prescribe a single fiscal review methodology or establish new federal or state requirements. Instead, it provides an illustrative framework and examples of internal control considerations that agencies may adapt to support accurate claiming and maintain documentation that logically supports reported expenditures.

The framework is intended to assist agencies in:

1. Developing local fiscal review and documentation procedures that align with existing federal and state requirements[1].
2. Supporting accurate Title IV-E prevention services claims.
3. Supporting claimed expenditures with reasonable fiscal and program documentation across county financial records, CARES, CECRIS, and applicable federal reporting.
4. Identifying and resolving discrepancies, where appropriate.
5. Maintaining documentation to support allowability and audit readiness.

Key message:
Due to differences in purpose, reporting requirements, reporting timelines, and data structures, the fiscal claiming reports and the individual-level data captured in CWS-CARES are not expected to align with the County Expense Claim (CEC) or the CA 800 Summary Report of Assistance Expenditures on a one-to-one basis.

Each data source is designed to meet distinct federal and state reporting requirements. Accordingly, Title IV-E agencies should not expect direct reconciliation between CARES, CECRIS, the CEC, the CA 800, the Title IV-E Prevention Service Data (IV-E PSD), or the CB-496. Instead, agencies should establish local processes that provide reasonable assurance that claimed expenditures are supported

[1] All documentation must follow confidentiality requirements for service recipients and should not include any Personally Identifiable Information (PII)

by appropriate financial and program documentation and are linked, where applicable, to the underlying source records.

Scope:
This document provides an illustrative framework for developing local fiscal review, documentation, and internal control processes related to quarterly Title IV-E Prevention Services claiming. It focuses on considerations for supporting claims for:

1. Direct prevention services
2. Child-specific administrative activities
3. General FFPS administrative activities
   The document is intended to provide examples of fiscal review practices and internal control considerations that agencies may adapt based on their local organizational structure, fiscal systems, and business processes. It is not intended to prescribe a specific reconciliation methodology or establish additional federal or state reporting or documentation requirements.

Key Data Sources:
The fiscal review process described in this resource is intended to help Title IV-E agencies understand the relationship between the primary programmatic, fiscal, and federal reporting systems used to support Title IV-E prevention services claiming. The data sources described below serve different purposes and may contain different levels of detail, reporting periods, or reporting requirements. As discussed throughout this resource, these systems are not intended to reconcile on a one-to-one basis but may collectively provide logical support for claimed expenditures.

The document will provide a brief overview of each of the following data sources, including its purpose, key data elements, and relationship to other reporting systems:

1. County Financial Records – The county's official accounting records supporting expenditures and payments.
2. County Expense Claim Reporting Information System (CECRIS) – California's fiscal claiming system used to submit eligible Title IV-E administrative, training, and prevention service expenditures.
3. CWS-CARES Cost Tracking Fields – Child-specific program and cost information collected to support FFPS implementation and federal reporting.
4. Title IV-E Prevention Service Data (IV-E PSD) – The federal child-level reporting file submitted to the Administration for Children and Families (ACF) to support FFPS program oversight and evaluation.
5. CB-496 Title IV-E Expenditure Report – The federal fiscal report summarizing aggregate Title IV-E expenditures claimed for reimbursement.

Where appropriate, the document will identify potential relationships between these data sources and describe where logical support may exist, while recognizing that differences in reporting purpose, timing, and data structure may limit direct comparisons.

Illustrative Fiscal Review Process:
The fiscal review process described below is intended as one example of how a Title IV-E Agency may organize its local review of FFPS prevention services claiming. Counties and Tribes may

establish different processes based on their organizational structure, fiscal systems, staffing models, and business practices.

The objective is not to achieve exact agreement between all reporting systems, but rather to establish reasonable assurance that claimed expenditures are allowable, supported by appropriate documentation, and traceable, where applicable, to the underlying financial and program records.

An illustrative fiscal review process may include the following components:

1. Program Participation Review
    a. The agency may consider reviewing program information to support the allowability of claimed services, such as:
        i. Prevention episodes associated with the claiming period.
        ii. Documentation supporting candidacy determinations and Family Well-Being Plans.
        iii. Availability of required Evidence-Based Practice (EBP) fidelity documentation, where applicable.
2. Financial Review
    a. The agency may consider procedures to support the allowability of expenditures, including:
        i. Comparing county financial records to expenditures reported in CECRIS, where applicable.
        ii. Reviewing claimed expenditures to help ensure only allowable Title IV-E prevention costs are included.
    b. Establishing a process to identify expenditures that are not included in Title IV-E claiming, such as:
        i. Services not included in California's approved Title IV-E Prevention Plan.
        ii. Non-reimbursable supportive services (e.g., concrete supports or other services that may be provided to prevention service recipients but are not eligible for Title IV-E reimbursement).
        iii. Services funded through Medi-Cal or another funding source where Title IV-E prevention services reimbursement would not be appropriate.
3. Federal Reporting Review
    a. The agency may consider reviewing information reported through CARES, the IV-E Prevention Service Data (IV-E PSD), and other federal reporting to understand how programmatic and fiscal information relate.
    b. Where differences exist because of reporting periods, reporting purpose, or data structure, agencies may document the basis for those differences as part of their local fiscal review process.
4. Final Review
    a. As part of the agency's local review process, agencies may consider:
        i. Reviewing significant or unexplained variances.
        ii. Documenting adjustments, corrections, and approvals, where applicable.
        iii. Retaining supporting documentation consistent with federal, state, and local record retention requirements.

Illustrative Internal Control Considerations:

Strong internal controls can help support accurate prevention services claiming, promote consistency, and strengthen audit readiness. The examples below are intended to illustrate practices that agencies may consider when developing local procedures. They are not intended to establish minimum requirements or replace applicable federal, state, or local policies.

Depending on an agency's organizational structure, fiscal systems, and business processes, internal control considerations may include the following:

1. Documentation - Agencies may consider maintaining documentation that supports the allowability of claimed expenditures, such as:
    a. De-identified Candidacy Determination and Family Well-being Plans
    b. Time Study documentation for Title IV-E Agency staff, where applicable
    c. Supporting fiscal documentation
        i. Contracts, approved rates, invoices for community-based providers
    d. Role assignment and clarity between staff determining eligibility and providing case management and staff processing the claim including defined staff responsibilities for data entry, review, and approval
    e. Local procedures describing fiscal review processes, timelines, and documentation for corrections and adjustments
    f. Procedures supporting EBP fidelity documentation where applicable
2. Quality Assurance - agencies may consider incorporating periodic quality assurance activities to:
    a. Review the completeness and accuracy of supporting documentation.
    b. Identify recurring issues or trends that may warrant process improvements.
    c. Evaluate whether local fiscal review procedures continue to support accurate and allowable claiming.
    d. Document corrective actions or process improvements, as appropriate.

Examples of Variances That May Warrant Review:

As part of a local fiscal review process, agencies may identify differences between financial records, program documentation, or reporting systems. Not all variances indicate an error or require correction. Some differences may result from timing, reporting requirements, or differences in the purpose of the underlying systems.

When developing local procedures, agencies may consider establishing a process for reviewing and, where appropriate, documenting the resolution of significant or unexplained variances such as:

1. Missing or duplicate prevention episodes
2. Service dates that fall outside the applicable claiming period
3. Claimed expenditures not supported by financial documentation
4. Inconsistent eligibility, provider, or service information
5. Missing or incomplete EBP fidelity data
6. Manual adjustments without supporting documentation

Closing Considerations:

This resource is intended to support counties and Tribes in developing local fiscal review processes for Title IV-E prevention services. Because organizational structures, fiscal systems, and business practices vary across jurisdictions, local fiscal review methodologies may differ.

The objective is not to establish a single fiscal review or reconciliation approach or require exact agreement across reporting systems. Rather, agencies should develop processes that provide reasonable assurance that claimed expenditures are allowable, appropriately documented, and supported by logical relationships among county financial records, CARES, CECRIS, and applicable federal reporting.

As additional federal and state guidance becomes available, counties and Tribes should review and update their local procedures as appropriate.

Feedback

We welcome your feedback on this brief. Please take a few moments to complete the Feedback Survey to share your input and suggestions. Your feedback will help inform future resources and ensure they are clear, effective, and supportive of FFPS Program implementation.

Questions?

For additional questions regarding FFPS Program policy and requirements, please contact the CDSS FFPS Team at ffpsapreventionservices@dss.ca.gov.