

Motion and Title: Staff recommends motion to receive and file:

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

Fiscal Years	2026	2027	2028	2028	2030
Capital Expenditures					
Operating Costs					
External Revenue	(\$34,125)*	(\$34,125)*	(\$34,125)*	(\$34,125)*	(\$25,594)
Program Income (County)					
In-Kind Match (County)					
NET FISCAL IMPACT	(\$34,125)*	(\$34,125)*	(\$34,125)*	(\$34,125)*	(\$25,594)
No. ADDITIONAL FTE POSITIONS (Cumulative)					

Is Item Included in Current Budget? Yes No X
Does this item include the use of federal funds? Yes No X
Is this item using State Funds Yes X No

Budget Account Exp No: Fund Dept Unit Obj
Rev No: Fund 0001 Dept 154 Unit 2531 Obj 6943

B. Recommended Sources of Funds/Summary of Fiscal Impact:

The fiscal impact associated with this Agreement is an estimate* based on the Title IV-E Adoption Client Eligibility Rate of 91% after which a 50% reimbursement rate is applied. This rate changes on a monthly basis and, therefore, the exact fiscal impact cannot be determined at this time. Revenues received will offset the cost of pre/post-adoption services provided by the Children’s Home Society (R2025-1384).

Departmental Fiscal Review: [Signature]

III. REVIEW COMMENTS

A. OFMB Fiscal and/or Contract Dev. and Control Comments

[Signature] 11/12/25
OFMB DA 11/12 11/10
[Signature] 11/17/25
Contract Development & Control 26, 11-17, 25
11-14-25 TW

B. Legal Sufficiency:

[Signature] 11/18/25
Assistant County Attorney

C. Other Department Review:

Department Director

This summary is not to be used as a basis for payment.

FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES
CONTRACT NO. YLJ76
AMENDMENT NO. 0004

Effective the latter of October 1, 2025, or the last party signature, the above referenced Contract is amended as follows:

- 1. This contract is extended through **October 31, 2025**.
- 2. All provisions in the Contract and any attachments thereto in conflict with this Amendment are changed to conform with this Amendment. All provisions not in conflict with this Amendment are still in effect and are to be performed at the level specified in the Contract. This Amendment and all its attachments are made a part of the Contract.

IN WITNESS THEREOF, the parties hereto have caused this Amendment executed by their undersigned officials as duly authorized.

PALM BEACH COUNTY BOARD OF
COUNTY COMMISSIONERS

STATE OF FLORIDA
DEPARTMENT OF CHILDREN AND FAMILIES

Signature: Elisa Cramer

Signature: Taylor N. Hatch

Name: Elisa Cramer

Name: Taylor N. Hatch

Title: Youth Services Department Director

Title: Secretary

Date: 9/30/2025 | 11:00 AM EDT

Date: 9/30/2025 | 11:57 AM EDT

APPROVED FOR TERMS AND CONDITIONS
SIGNED BY:

Signature: Ike Powell

Name: Ike Powell

Title: Director of Outreach &
Community Programming

Date: 9/30/2025 | 10:35 AM EDT

APPROVED AS TO FORM AND LEGAL SUFFICIENCY
SIGNED BY:

Signature: Jessica Bober Rosenthal

Name: Jessica Bober Rosenthal

Title: Assistant County Attorney

Date: 9/30/2025 | 11:53 AM EDT

FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES
APPROVAL MEMO

1. Routing Package Information			
Provider Name / Solicitation Name	Palm Beach County Youth Services	Date	10/09/2025
Contract / Solicitation No.	YLJ76	Contract Manager / Procurement Officer	Colleen Kelly-Statler
Amendment / Addendum No.	0005	Routing Package Type	Renewal

2. Approval Signatures		
Approver	Signature	Date
Programmatic Approvals		
Ronald Reagan Contract Manager Supervisor - OCFW	<i>Ronald Reagan</i>	10/09/2025
Timothy Collins Chief of Contracts - Non-Lead - OCFW	<i>Timothy Collins</i>	10.10.2025
Tania Kinsey Director of Business Operations - OCFW	<i>Tania Kinsey</i>	10/12/2025
Amanda VanLaningham Deputy Assistant Secretary - OCFW	<i>Amanda VanLaningham</i>	10/13/2025
Administrative Approvals		
Sue Swirz Office of Budget Services	<i>Sue Swirz</i>	October 15, 2025
Cole Sousa Office of Information Technology Services	N/A	
Samanatha Wass de Czege Office of Quality & Innovations	N/A	
Angela Thompson Williams Office of Contracted Client Services	<i>Angela Thompson Williams</i>	10/17/2025
Michael Greif Office of General Counsel	<i>Michael A. Greif</i>	10.17.25
Executive Approvals		
Brooke Bass Assistant Secretary - OCFW	<i>Brooke Bass</i>	10-22-2023
Kathryn Williams Deputy Secretary		
Kathryn Carbone Chief of Staff		
Taylor N. Hatch Secretary	<i>Taylor N. Hatch</i>	10/30/2025

**FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES
CONTRACT NO. YLJ76
AMENDMENT NO. 0005**

Effective the latter of October 1, 2025, or the last party signature, the above referenced Contract is amended as follows:

1. The following items were last addressed in the noted Amendments:
Amendment #0002: 27
Amendment #0004: 2
2. This contract is renewed through **September 30, 2030**. This Agreement is not subject to any further renewals.
3. 2. b) is amended to read:
 - b) "Child Counts" refers to the two counts of children required for reporting on the CB-496. One count is for number of children who are in foster care, and the second count is for the number of children who are foster care candidates and remain in the care and custody of the parent(s) or guardian(s).
4. 2. e) text is replaced with "Reserved".
5. 2. f) is amended to read:
 - f) "Cost Allocation Methodology" means a narrative description of the procedures that will be used in identifying, measuring, and allocating all administrative costs to all programs administered and supervised by State public assistance agencies as described in 45 CFR 75.
6. 2. l) text is replaced with "Reserved".
7. 2. is amended to add:
 - p) "Foster care" means 24-hour substitute care for children placed away from their parents or guardians and for whom the Title IV-E agency has placement and care responsibility. This includes, but is not limited to, placements in foster family homes, foster homes of relatives, non-relatives, group homes, emergency shelters, residential facilities, child care institutions, and pre-adoptive homes.
8. 2. is amended to add:
 - q) " Foster Care Candidate" means a child who is identified as being at imminent risk of entering foster care but who can remain safely in the child's home with the parent or guardian when services or programs that are necessary to prevent the entry of the child into foster care **are provided under the supervision of the Department**. The term includes a child whose adoption or guardianship arrangement is at risk of a disruption or dissolution that would result in a foster care placement.
9. 4. b) is amended to read:
 - b) **Budget.** Upon a change to the Agency's budget authority, the Agency shall use the Quarterly Estimated Budget Template (**Attachment I**), provide supporting documentation and a budget narrative and submit to the Contract Manager . In the budget narrative, the Agency shall explain how the existing budget is changing from the previous contract year and shall identify all categories of claiming that might be affected.
Written requests for budget changes must be approved, in writing, by the Department before a change is implemented. Such changes may be allowed without an amendment if the following conditions are met:
 1. There is a change to the Agency's budget authority resulting in availability of additional public funds for allowable IV-E claiming.
 2. There is no change in the project scope.

3. There are no changes to administrative and training activities as identified in **Attachment A**.
 4. There are no changes to positions, expenditure types, and/or cost allocation methodologies as identified in **Attachment A**.
10. 4. c) is amended to read:
- c) Cost Allocation. The Agency must provide modifications to the approved cost allocation methodology per the state's Public Assistance Cost Allocation Plan (PACAP). The agency must submit, ongoing, current position descriptions and organization charts which support the positions included in each claim submission.
11. The highlighted portion below amends 5. d). The non-highlighted portion is for context only and is unaffected by this amendment.
- d) Conform to any limitations or exclusions set forth in federal laws, terms, and conditions of Title IV-E program, or other governing regulations as to types of costs or amounts of items.
12. 6. b) is amended to read:
- b) Develop cost allocation methodologies (See **Attachment B**); for administrative and training activities and costs which must be submitted to the Department and approved in the PACAP prior to submitting claims. The claiming methodology must be determined to most accurately reflect the time spent on allowable activities and included in **Attachment A** submitted by the Agency as part of this Agreement.
13. 6. c) is amended to read:
- c) Utilize the state's Title IV-E eligibility rates on the Claim Submission Form (**Attachment F**) for the corresponding reporting period for application of foster care, foster care candidacy, and adoption/visitation. The Department will provide the monthly rates or quarterly rates to Agency's point of contact no later than the 15th day of the following month;
14. In 6. d) the text is replaced with "Reserved".
15. 6. f) is amended to read:
- f) Document training costs, if included in the Attachment A and the approved PACAP, provided that this aligns with the Title IV-E allowable training topics, as defined in CWPM 8.1.H Training. (See Attachment E).
16. In 7. a) the text is replaced with "Reserved".
17. 7. b) is amended to read:
- b) The Agency shall only submit claims for costs associated with the delivery of eligible activities that are included in Attachment A, Description of Services.
18. 7. f) is amended to read:
- f) The Agency shall use the Department's approved Claim Submission Form (**Attachment F**) to request reimbursement. The form shall be completed and signed by an authorized employee of the Agency certifying that the funds used were unmatched public funds and are allowable for Title IV-E reimbursement. If the Agency has been incorrectly reimbursed for a previously approved claim, the Agency shall use the Department's approved Adjusted Claim Submission form (**Attachment F-1**). The Agency shall submit claims for activities that were performed on or after the effective date of the agreement as indicated in Section 12.a).
19. The highlighted portion below amends 7. i). The non-highlighted portion is for context only and is unaffected by this amendment.
- i) The Agency shall submit a quarterly estimated budget which forecasts the operating budget for the Fiscal Quarter following the current quarter. The quarterly estimated

budgets shall be submitted to the Department using the Quarterly Estimate Budget Template (**Attachment I**) no later than 15 days following the completion of the previous quarter (see Quarterly Estimated Budget Schedule below). For example, on October 15, 2025, the agency shall submit a quarterly estimated budget for the quarter of January 1, 2026, through March 31, 2026.

Quarterly Estimated Operating Budget Schedule		
Estimates Due:	Fiscal Quarter	
April 15 th	Q4	July 1 – September 30
July 15 th	Q1	October 1 – December 31
October 15 th	Q2	January 1 – March 31
January 15 th	Q3	April 1 – June 30

20. 7 is amended to add:

j) The Agency shall complete and sign the Employee Certification Form (Attachment B-2) to certify the hours reported and included in the invoice reflect an accurate accounting of time for work solely dedicated to the legal representation of parents or children involved in dependency proceedings. This shall be completed, quarterly updated and made available upon request by the Department.
21. The highlighted portion below amends 8. The non-highlighted portion is for context only and is unaffected by this amendment.

The Department authorizes the Agency to subcontract for the provision of services under this Agreement. A copy of each executed subcontract and any subsequent amendments to the contract shall be provided to the Department Contract Manager. The Department’s agreement to allow these services to be subcontracted does not in any way alter the Agency’s responsibility to the Department for the work performed under this Agreement.

1) There are no changes to positions, expenditure types, and/or cost allocation methodologies as identified in **Attachment A**.
22. 10. b) is amended to read:

b) The Agency will submit documentation to the Department to certify that the expenditures were made with public funds. The Department will review the documentation for payment approval within 5 business days and submit for financial processing or return to the Agency if the submission does not meet the requirements outlined in this Agreement.
23. 11. is amended to add:

c) The Department (Revenue Management) will submit the expenditures claimed, upcoming quarter estimates, and child counts on the CB-496, Title IV-E Quarterly Expenditures Report.
24. The highlighted portions below amends 12. a) and c). The non-highlighted portions are for context only and unaffected by this amendment.

a) This Agreement shall be effective **October 1, 2025**, nunc pro tunc, whether signed by the parties before or after that date, and shall end at midnight, Eastern time on **September 30, 2030** unless either party provides written notification of termination in the manner set forth herein, a minimum of sixty (60) calendar days prior to the end of the Agreement.

c) The Department and Agency understand and agree that participation in the Title IV-E reimbursement program requires that this Agreement be fully executed prior to submission of any Title IV-E claims for reimbursement. While the Department may receive Title IV-E claims, transfer of funds to the Agency it is contingent on budget authority.

25. 12 is amended to add:
- f) The Department and the Agency understand and agree that no claims for reimbursement or expectations of payment of claims for reimbursement shall be made until the Department has reached a reasonable assumption of federal approval of the Department's cost allocation plan and the Department being granted non-operating budget to pay the claims.
26. The list of attachments below the signature block is revised to read:
- Attachment A, Description of Services
 - Attachment A1, Title IV-E Local Match Funding Program Description Proposal
 - Attachment B, Allocation Methodologies
 - Attachment C, Allowable Maintenance Costs
 - Attachment D, Allowable Administrative Costs
 - Attachment E, Child Welfare Policy Manual, 8.1.H
 - Attachment F, Claim Submission Form-Invoice
 - Attachment F-1, Adjusted Claim Submission form
 - Attachment G, Children's Bureau Technical Bulletin
 - Attachment H, Employee Certification Form
 - Attachment I, Quarterly Estimated Budget Template
 - Attachment J, Budget Calculation Template
 - Attachment K, Financial Compliance
27. Attachment A is replaced by the attached Attachment A.
28. Attachment F is replaced by the attached Attachment F.
29. Attachment F-1 is added and attached.
30. Attachment G is added and attached.
31. Attachment H is added and attached.
32. Attachment I is added and attached.
33. Attachment J is added and attached.
34. Attachment K is added and attached.
35. All provisions in the Contract and any attachments thereto in conflict with this Amendment are changed to conform with this Amendment. All provisions not in conflict with this Amendment are still in effect and are to be performed at the level specified in the Contract. This Amendment and all its attachments are made a part of the Contract.

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IN WITNESS THEREOF, the parties hereto have caused this Amendment executed by their undersigned officials as duly authorized.

**PALM BEACH COUNTY BOARD OF
COUNTY COMMISSIONERS
YOUTH SERVICES DEPARTMENT**

**STATE OF FLORIDA
DEPARTMENT OF CHILDREN AND FAMILIES**

Signature: Elisa Cramer

Signature: Taylor N. Hatch

Name: Elisa Cramer

Name: Taylor N. Hatch

Title: Youth Services Department Director

Title: Secretary

Date: 10/30/2025 | 10:00 PM EDT

Date: 10/31/2025 | 9:29 AM EDT

APPROVED FOR TERMS AND CONDITIONS
SIGNED BY:

Signature: Ike Powell

Name: Ike Powell

Title: Director of Outreach &
Community Programming

Date: 10/31/2025 | 7:49 AM EDT

APPROVED AS TO FORM AND LEGAL SUFFICIENCY
SIGNED BY:

Signature: Jessica Bober Rosenthal

Name: Jessica Bober Rosenthal

Title: Assistant County Attorney

Date: 10/30/2025 | 9:53 PM EDT

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ATTACHMENT A
DESCRIPTION OF SERVICES

Title IV-E Program:

Adoption Assistance	Foster Care	Foster Care Candidacy
X Administration	Administration	Administration
☐ Training	☐ Training	☐ Training

1. Service Description

Title IV-E Adoption Assistance Administration

Pre and Post Adoption Service Activities (Attachment A-1)

The Agency will engage in an agreement with The Children’s Home Society of Florida (sub-contract) to provide pre-adoptive and post-adoptive services to Title IV-E eligible children as determined by ChildNet, Inc., the local Community-Based care provider.

Positions funded through the sub-contract with The Children’s Home Society of Florida will provide pre-adoptive and post-adoptive services to Title IV-E eligible children. Actual time spent providing pre and post adoptive services can be charged to the project. These activities are described in Title IV-E Local Match Funding Program Description Proposal (Attachment A-1).

Positions that are not 100% dedicated to providing pre and post adoption services must track their time in a way that clearly identifies hours worked on the project. Documentation must be provided to the Department with the request for reimbursement. In addition, actual time spent by the Agency can be charged to the project. These include coordination, management, support services and some overhead costs allocated to the project.

a) Allowable Cost:

Allowable costs include salaries, staff travel, office space and indirect costs. All direct costs are supported by either a signed certification statement attesting to the employee spending 100% of their time on this project or for those who did not work 100% of their time on the project, time sheets/logs must be maintained and submitted documenting time spent on the project. Indirect costs such as building rental and expense are allocated based on the proportion of occupied square footage. Expenditures from the Agency requires that an allocation methodology be approved by the Department.

The total costs of the sub-contract will be multiplied by the Title IV-E Adoption Eligibility Rate for the month of service and then the 50% reimbursement rate will be applied.

Example: Total estimated costs of \$50,000.00 times the FSFN Title IV-E Eligibility Rate of 72.0123% equals \$36,006.15 times 50% reimbursement rate equals \$18,000.00 reimbursement.

b) Documentation Required

Prior to the first claim to the Department, a copy of the sub-contract must be provided to the Department’s contract manager for review and approval. Any subsequent amendments/ changes/revisions to the sub-contract must also be submitted to the Departments Contract Manager.

c) Estimated Budget Projections – \$750,000.00.

- 1) Describe how allowable costs, pursuant to Attachment B, will be captured through time logging, certification of time for 100% dedication to the project, Client Counts, or other methodologies.

Total hourly rates shall be calculated by adding the base salary hourly rate and the fringe benefit hourly rate at the time services are rendered. each of the positions identified in #2 below.

FY 20-21

Total estimated costs of \$55,587.23 times the FSFN Title IV-E Eligibility Rate of 94% equals \$52,252.00 times 50% reimbursement rate equals \$26,126.00 reimbursement.

FY 21-22

Total estimated costs of \$74,468.09 times the FSFN Title IV-E Eligibility Rate of 95% equals \$70,000.00 times 50% reimbursement rate equals \$35,000.00 reimbursement.

FY 22-23 – FY 24-25

Total estimated costs of \$82,000 times the FSFN Title IV-E Eligibility Rate of 95% equals \$77,900, times 50% reimbursement rate equals \$38,950.00 reimbursement.

FY 25-26 (7/1/2025-9/30/25)

Total estimated costs of \$18,750.00 times the FSFN Title IV-E Eligibility Rate of 95% equals \$17,812.50 times 50% reimbursement rate equals \$8,906.25 reimbursement.

FY 25-26 (10/1/25 – 06/30/26)

Total estimated costs of \$56,250.00 times the FSFN Title IV-E Eligibility Rate of 91% equals \$51,187.50 times 50% reimbursement rate equals \$25,593.75 reimbursement for this period.

FY 25-26 – FY 29-30 (07/01/26 – 6/30/30)

Total estimated costs of \$300,000.00 times the FSFN Title IV-E Eligibility Rate of 91% equals \$273,000.00 times 50% reimbursement rate equals \$136,500.00 total reimbursement for the four-year period.

d) Compensation and Reimbursement

State Fiscal Year (SFY) or Months	Total Amount, Not to Exceed
SFY 2020-2021 (7/1/20-6/30/21)	\$26,126.00
SFY 2021-2022 (7/1/21-6/30/22)	\$35,000.00
SFY 2022-2023 (7/1/22-6/30/23)	\$38,950.00
SFY 2023-2024 (7/1/23-6/30/24)	\$38,950.00
SFY 2024-2025 (7/1/24-6/30/25)	\$38,950.00
SFY 2025-2026 (7/1/25-9/30/25)	\$8,906.25
SFY 2025-2026 (10/1/25-6/30/26)	\$25,593.75
SFYs 2026-2030 (7/1/26-6/30/30)	\$136,500.00

- e) Estimated Federal Financial Participation returned to the local entity. The Federal Financial reimbursement amount cannot exceed the amount approved by legislative budget authority. Estimated Federal Financial Participation returned to the local entity not to exceed \$348,976.00.

The Estimated Projections will fluctuate quarterly during each State Fiscal Year based on the calculated FSFN Title IV-E Eligibility Rate to be identified by the Protective and Supportive Services Division of Child Welfare.

- i. Describe the costs reflected in the budgeted amount. Total hourly rates shall be calculated by adding the base salary hourly rat and the fringe benefit hourly rate at the time services are rendered for each of the positions identified in #2 below.
- ii. Specify positions to support the goals of the project. Clarify what positions might be fully or partially dedicated to the project. The following positions are full time employees who are partially dedicated to the project activities. Activity logs are maintained to identify the portion of the employees' salary and benefits that are allowable for claiming:
 - 1. Full-time Pre Adoption Specialist (1), and
 - 2. Full-time Post Adoption Specialist (1).
- iii. Specify the additional allowable costs related to the project (i.e operating expenses, travel and, a portion of indirect).

There are no additional costs.

- iv. Describe how allowable costs, pursuant to Attachment B, will be captured through time logging, certification of time for 100% dedication to the project, Case Counts, or other methodologies.

Monthly Adoption Service Log identifying Pre and Post Adoption service activities performed on a daily basis as required in the Agency's sub-contract with the Children's Home Society of Florida.

The Department will approve payment for claims for costs associated with the delivery of eligible administrative adoptions services included in Attachment A Description of Services, for a total dollar amount not to exceed \$ 698,696.68 subject to the availability of funds.

f) Performance Specification

i. Performance Measure

In evaluating the effectiveness of the activities under this Agreement,

- 1. The intent is that the number of children with finalized adoptions will equal or exceed the Department approved fiscal year targets set for the Community-based Care agency, ChildNet, Inc. If Childnet, Inc. does not meet the Department Fiscal year target, the Agency will not be penalize but will re-evaluate their contract with Children's Home Society.
- 2. Department will advise annually in review of targeted reports and Children Homes Society Agency Performance.monthly reporting

ii. Evaluation Methodology

Compliance with be calculated as follows: Total number of finalized adoptions for each fiscal year that are documented in the Florida Safe Families Network (FSFN). The Department will submit the FSFN report "Adoptions Finalized by Monthly and Cumulative SFY each month with the invoice to show progress. This report identifies monthly total adoptions as well as the State Fiscal Year to Date totals.

- iii. Minimum Monthly Performance Measure for Acceptance of Deliverables identified in Attachment A.

Minimum Service Level requirement for providing 1 month of pre-post-adoption services.	Qualitative Criteria for Evaluating Successful Completion of service activities.	Supporting Documentation to Verify Successful completion
Provide pre-and post-adoption services to a minimum of fifteen (15) children monthly	Pre-and post-adoption services are provided to children and anticipated adoptive parent every month.	Monthly submission of the Adoption Service log that identified youth served each month.

- iv. The Performance Measure Report will be submitted by the Agency to the Department on a monthly basis up to 45 days after the last day of each month of service.

The report will identify the Performance targets outlined in the Agency’s sub-contract with the Children’s Home Society of Florida.

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ATTACHMENT F
CLAIM SUBMISSION FORM

Attachment F, Claim Submission Form						
Local Agency		Palm Beach County Youth Services			Interagency Agreement ID:	
Reporting Period:					YLJ76	
Claim Submittal Form for Title IV-E Reimbursement						
Reporting Period Eligibility Rates:	Adoptions:	0.0000%				
Program Costs	Total Expenditures	Total Title IV-E Allowable	Federal Financial Participation	Reimbursable Federal Share	DCF OCA	EO (Contract Use Only)
Adoptions:						
Title IV-E Adoption Administration						
Specify: Case Management Services	\$	\$	50%	\$	89XAM	
Provide total cost of the service in the green Total Expenditures cells. Populate the cells C5 and C6 with the appropriate FSN Statewide Client Eligibility Rates provided for foster care and foster care candidates. White cells are formula driven and will auto-populate.						
CERTIFICATION: The local agency certifies that these expenses were incurred in the identified Reporting Period, and were funded by unmatched public funds and allowable for "Title IV-E Administration" for reimbursement.						
Local Agency Certification and Approval			Department of Children and Families Approval:			
Typed Name:			Typed Name:			
Signature:			Signature:			
Title:			Title:			
Date:			Date:			
Rev.9/29/2025						

ATTACHMENT F-1
ADJUSTED CLAIM SUBMISSION FORM

Attachment F, Claim Submission Form									
Local Agency		Palm Beach County Youth Services						Interagency Agreement ID:	
Reporting Period:								YLJ76	
Claim Submittal Form for Title IV-E Reimbursement									
Reporting Period Eligibility Rates:		Adoptions:		0.0000%					
Program Costs	Total Expenditures (Original Submission)	Total Adjusted Expenditures	Total Title IV-E Allowable	Federal Financial Participation	Adjusted Reimbursable Federal Share	Reimbursable Federal Share (Original Submission)	NET DIFFERENCE DUE FROM ORIGINAL SUBMISSION:	DCF OCA	EO (Contract Use Only)
Adoptions:									
Title IV-E Adoption Administration									
Specify: Case Management Services									
\$	\$	\$	50%	\$	\$	\$	\$	89XAM	
							OCA	89XAM	Total Title IV-E Adjustment
							Adjusted Reimbursement Total by OCA	\$	\$
							Net Difference by OCA	\$	\$
Provide total cost of the service in the green Total Expenditures cells. Populate the cells C5 and C6 with the appropriate FSFN Statewide Client Eligibility Rates provided for foster care and foster care candidates. White cells are formula driven and will auto-populate.									
CERTIFICATION: The local agency certifies that these expenses were incurred in the identified Reporting Period, and were funded by unmatched public funds and allowable for "Title IV-E Administration" for reimbursement.									
Local Agency Certification and Approval					Department of Children and Families Approval:				
Typed Name:					Typed Name:				
Signature:					Signature:				
Title:					Title:				
Date:					Date:				
Rev. 9/29/2025									

ATTACHMENT G - Technical Bulletin - FAQs on Independent Legal Representation

Children’s Bureau Technical Bulletin



Technical Bulletin
Frequently Asked Questions:
Independent Legal
Representation

July 20, 2020

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1. **BACKGROUND**

In 2017, the Administration for Children and Families (ACF) Children’s Bureau (CB) issued an Information Memorandum (IM) identifying high quality legal representation for parents, children and the child welfare agency as critical to a well-functioning child welfare system ([ACYF-CB- IM-17-02](#)). The rationale includes research showing that early appointment of counsel in child welfare proceedings can improve case planning, expedite permanency and lead to cost savings to state/tribal government.¹ CB issued revised and new policies that allow title IV-E agencies to claim Federal financial participation (FFP) for administrative costs of independent legal representation provided by an

¹ ACYF-CB-IM-17-02 highlights associations of legal representation with enhanced parent engagement and identifies best practices and exemplary models of legal representation, including multi-disciplinary representation, which pairs attorneys with independent social workers or peer parent partners, as especially promising. An important study conducted in New York City in 2019 provides especially compelling evidence of the effectiveness of the multi-disciplinary approach. A companion, [qualitative study](#) released in 2020 lends further support to the model.

attorney under section 474(a)(3) of the Social Security Act (the Act) and federal regulations at 45CFR 1356.60(c). In [section 8.1B of the Child Welfare Policy Manual \(CWPM\)](#), CB revised and issued Q/A #30 on January 7, 2019, issued #31 on July 29, 2019 and issued #32 on April 20, 2020.

In addition, CB has determined that states and tribal grantees may use kinship navigator funds provided under title IV-B, subpart 2 of the Act to provide brief legal services to “assist kinship caregivers in learning about, finding and using programs and services to meet the needs of the children they are raising and their own needs,” which may include “support[ing] any other activities designed to assist kinship caregivers in obtaining benefits and services to improve their caregiving.” See section 427(a)(1) of the Act.

CB issues this Technical Bulletin (TB) to respond to title IV-E agency and other stakeholder frequently asked questions (FAQs) about the aforementioned policies. The FAQs in this TB do not establish new policy or requirements or supersede existing laws or official guidance.

Question: What are the revised and new CWPM questions?

Answer: CWPM 8.1B #30 allows title IV-E agencies to claim FFP for the administrative costs of “preparation for and participation in judicial determinations” in all stages of foster care legal proceedings, by: a title IV-E agency attorney, an attorney providing independent representation to a child who is a candidate for title IV-E foster care or is in title IV-E foster care and an attorney providing independent representation to such a child’s parent.

CWPM 8.1B #31 further clarifies that a title IV-E agency that has an agreement with a tribe or any other public agency under section 472(a)(2)(B)(ii) of the Act may claim title IV-E administrative costs for legal representation provided by tribal or public agency attorneys under the agreement in all stages of foster care related legal proceedings. The title IV-E agency may also claim administrative costs for independent legal representation provided by an attorney for a candidate for title IV-E foster care or a title IV-E eligible child in foster care who is served under the agreement, and the child’s parents, to prepare for and participate in all stages of foster care related legal proceedings.

CWPM 8.1B #32 clarifies that administrative costs for paralegals, investigators, peer partners or social workers may be claimed as title IV-E foster care administrative costs to the extent they are necessary to support an attorney providing independent legal representation.

2. TITLE IV-E ADMINISTRATIVE COSTS

A title IV-E agency may claim administrative costs for preparation for and participation in judicial determinations by a title IV-E agency attorney or an attorney providing independent representation to a child who is a candidate for title IV-E foster care or is in title IV-E foster care, and his/her parent. Such activities and expenses must be necessary to carry out the requirements in the agency’s title IV-E plan. See 45 CFR 1356.60(c)(2)(ii).

Question: What are some examples of *foster care legal proceedings*?

Answer: Examples include:

- hearings related to judicial determinations that it is contrary to the welfare of a child to remain in the home,
- hearings related to a child’s removal from the home,
- hearings related to judicial determinations that the agency provided reasonable efforts to prevent removal and finalize the permanency plan,
- permanency hearings,
- hearings related to progress on case plans, and
- appeal proceedings that relate to judicial determinations required under title IV-E.

Question: What are some examples of *allowable administrative activities* for agency or independent attorneys to prepare for and participate in judicial determinations for all stages of foster care legal proceedings?

Answer: Examples include:

- independent investigation of the facts of the case, including interacting with law enforcement,
- meeting with clients or making home or school visits,
- attending case planning meetings,
- providing legal interpretations,
- preparing briefs, memos, and pleadings,
- obtaining transcripts,
- interviewing and preparing their client and witnesses for hearings,
- hearing presentation,
- maintaining files,
- supervising attorneys, paralegals, investigators, peer partners or social workers that support an attorney in providing independent legal representation to prepare for and participate in all stages of foster care legal proceedings,
- filing child abuse and neglect petitions for candidates for foster care,
- court fees to file a petition for a judicial determination required under title IV-E, and
- appellate work in reference to foster care legal proceedings.

Question: If the title IV-E agency determined that a child is a candidate for title IV-E foster care (as defined under section 472(i) of the Act), may the agency claim allowable title IV-E administrative costs of “pre-removal” independent legal representation by an attorney for the child and/or his or her parent?

Answer: Yes, in preparation for legal proceedings in relation to the child’s removal, beginning with the first month in which the candidacy determination was made.

Additional information on candidacy determinations is available in CWPM 8.1D.

Question: May the title IV-E agency claim independent legal representation costs by a Guardian Ad Litem (GAL) for a child who is a candidate for title IV-E foster care or is in title IV-E foster care, and his/her parent in foster care legal proceedings?

Answer: A title IV-E agency may claim title IV-E administrative costs for a GAL if he or she is an attorney providing independent legal representation to a title IV-E eligible child in all stages of foster care proceedings.

Question: Can title IV-E agencies claim title IV-E reimbursement for state/tribe-funded public defenders who are separately appointed in both the delinquency and dependency cases to represent dually involved children?

Answer: The title IV-E agency may claim only for the legal representation costs associated with the foster care legal proceedings that are necessary for the proper and efficient administration of the title IV-E plan. The agency may not claim costs related to preparation and participation in delinquency cases. To the extent that both juvenile justice and foster care proceedings are unified into one court proceeding, the title IV-E agency may only claim the time an attorney spends preparing for and participating in foster care proceedings. The time an independent attorney spends preparing for and participating in delinquency proceedings is not an allowable title IV-E cost.

3. CLAIMING TITLE IV-E FEDERAL FINANCIAL PARTICIPATION

To claim title IV-E administrative costs for independent legal representation, the title IV-E agency must clearly identify in an approved Public Assistance Cost Allocation Plan (PACAP) or Tribal Cost Allocation Methodology (CAM) the types of administrative activities the agency intends to claim and the methodology it will use to identify allowable costs.

Question: What steps must a title IV-E agency take prior to claiming FFP for independent legal representation costs?

Answer: A state title IV-E agency must update its PACAP to claim these costs, and a tribal title IV-E agency must update its CAM to claim these costs. See 45 CFR Parts 75 and 95 and ACYF-CB-PI-10-13. If a child is not specifically identified as a youth in title IV-E foster care or a candidate for title IV-E foster care, there must be an allocation to assure that each participating program is charged its proportionate share of costs. For candidates, the allocation must be based on a determination both of candidacy for foster care and of potential IV-E eligibility. Using a ratio of IV-E to non-IV-E foster care cases (i.e., title IV-E participation rate) is one acceptable means of allocation. Other means of determining candidacy and of determining potential IV-E eligibility may also be acceptable. The title IV-E agency must update its PACAP/CAM to claim these costs. For additional information, see CWPM 8.1 B (Allowable costs – Foster care maintenance payments program), 8.1C (calculating claims) and 8.1D (Candidates for title IV-E foster care).

Question: What must a state title IV-E agency's PACAP include for purposes of claiming the costs of independent legal representation?

Answer: The state title IV-E agency must clearly identify those administrative activities and the methodology that will be used for claiming title IV-E administrative costs for independent legal representation through an approved PACAP. The PACAP must:

- describe the procedures used to identify, measure, and allocate all costs to each of the programs operated by the agency (see 45 CFR 95.507(a)(1)),
- provide a statement stipulating that wherever costs are claimed for services provided by a governmental agency outside the title IV-E agency, costs be supported by a written agreement that includes, at a minimum (i) the specific service(s) being purchased, (ii) the basis upon which the billing will be made by the provider agency (e.g. time reports, number of homes inspected, etc.) and (iii) a stipulation that the billing will be based on the actual cost incurred (see 45 CFR 95.507(a)(6)),
- identify the services, eligible clients, types of cost and geographic or other scope of operations and how the costs will be accumulated into one or more identified cost pools for allocation purposes, and
- describe how the state title IV-E agency will maintain sufficient records "to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the Federal statutes, regulations, and the terms and conditions of the Federal award." See also federal regulations on record retention (see 45 CFR 75.361) and record access (see 45 CFR 75.364).

Question: What must a tribal title IV-E agency's CAM include for purposes of claiming the costs of independent legal representation?

Answer: The tribal title IV-E agency must clearly identify those administrative activities and the methodology that will be used for claiming title IV-E administrative costs for independent legal representation through an approved CAM. The CAM must:

- include specific procedures to appropriately identify, measure and allocate documented

administrative and training costs,

- use general guidance provided in 45 CFR Part 95, Subpart E to develop a CAM limited to the federal and non-federal programs administered by those staff or units having responsibility for title IV-E programs,
- contain sufficient information to permit ACF and auditors to determine that costs claimed for title IV-E FFP were appropriately identified, measured and allocated, and
- assure that the information contained in the CAM was prepared in conformance with 45 CFR Part 75; that the costs are accorded consistent treatment through the application of generally accepted accounting principles appropriate to the circumstances, that an adequate accounting and statistical system exists to support claims and the information provided in support of the CAM is accurate.

Question: How does a title IV-E agency report to ACF the administrative costs for independent legal representation?

Answer: The title IV-E agency must report such costs in accordance with instructions for the Title IV-E Programs Quarterly Financial Report (Form CB-496). The instructions specify that for periods beginning January 1, 2020 and later, the title IV-E agency must report title IV-E administrative costs for independent legal representation of children or parents as described below. See [ACYF-CB-PI-20-09](#). The average monthly number of children served through these activities must also be reported. The specific Form CB-496 Part 1 reporting lines used for independent legal representation are:

- Line 8. In-Placement Administrative Costs – Legal Representation – Child or Parent
- Line 10b. Title IV-E Foster Care Candidate Administrative Costs – Legal Representation – Child or Parent
- Line 49b. Number of Children: In-Placement - Title IV-E Funded Child or Parent Legal Representation Administrative Costs
- Line 51b. Number of Children: Title IV-E Foster Care Candidate – Title IV-E Funded Child or Parent Legal Representation Administrative Costs

Question: Must the title IV-E agency submit a title IV-E plan amendment to claim administrative costs for independent legal representation?

Answer: No, a title IV-E plan amendment is not necessary for the title IV-E agency to claim administrative costs for independent legal representation by an attorney for an eligible child and/or his/her parent.

4. NON-FEDERAL SHARE

The title IV-E program provides cost-sharing requirements for the non-federal share of program expenditures (see 45 CFR 1356.60 and 1356.68), which apply to the non-federal share of the cost of providing independent legal representation.

Question: What funds can state title IV-E agencies use to meet the requirements for the non-federal share of program expenditures?

Answer: The required state share of costs claimed for the title IV-E foster care program must be sourced from state or local appropriated funds or donated funds, but may not be sourced from federal funds provided through another program. State title IV-E agencies may not use third party in-kind expenditures (or contributions) as a source of the state share of funds for

the foster care programs under title IV-E of the Act. See CWPM 8.1F,Q#2. For example, attorney volunteer hours may not be used as a source of state match.²

2 Federal regulations at 45 CFR 1355.30(i) provide a specific exception for these programs to the applicability of federal regulations at 45 CFR 75.306 which permit certain other sources for a required state match.

Question: What funds can tribal title IV-E agencies (i.e., tribes directly operating the title IV-E program under section 479B of the Act) use to meet the requirements for the non-federal share of program expenditures for independent legal representation?

Answer: The required tribal share of costs claimed for independent legal representation may be sourced either from tribal appropriated funds or from third-party in-kind sources. A tribal title IV-E agency may claim in-kind expenditures for independent legal representation from any allowable third-party sources of up to 50 percent of the total administrative funds expended during a fiscal quarter pursuant to section 474(a)(3)(E) of the Act and 45 CFR 1356.68(c).

Question: May title IV-E agencies use title IV-B funds as match for title IV-E expenditures?

Answer: No. Except as provided by Federal statute, a cost sharing or matching requirement may not be met by another Federal grant. See 45 CFR 75.403(f), 45 CFR 75.306(b)(5) and 1355.30(i). The agency may not claim title IV-E and other federal program funding for the same costs.

5. TITLE IV-E AGREEMENTS AND CONTRACTS

Question: May a title IV-E agency contract out its legal representation functions to another agency that is not under a title IV-E agreement with the IV-E agency?

Answer: Yes. Title IV-E agencies often contract out title IV-E administrative functions such as legal representation to other private or public agencies through a contract or other type of agreement. This is distinct from the IV-E agency entering into an agreement under section 472(a)(2) of the Act (referred to herein as a 'title IV-E agreement') with another public agency. A section 472(a)(2) title IV-E agreement between a title IV-E agency and a public agency is for the purpose of permitting another public agency to have responsibility for the placement and care of title IV-E eligible children. See CWPM 8.1G for additional information on title IV-E agreements.

Through contracting, the title IV-E agency pays another private or public agency to perform its administrative functions, and supervises the contracted administrative activities performed by the contractor or other agency. The process of contracting out does not include the transfer of responsibility of placement and care of a specific child/children to another agency. See CWPM section 8.1E for additional information on contracting with a title IV-E agency.

Question: May an entity with a title IV-E agreement or a contract with a title IV-E agency, submit claims directly to ACF for title IV-E administrative costs of independent legal representation?

Answer: No. Regardless of whether a title IV-E agency enters into a title IV-E agreement or a contract with another agency, the title IV-E agency is the only entity that may submit claims to the federal government for title IV-E FFP.

Question: What should a title IV-E agency, that has a title IV-E agreement with another public agency or tribe, or a contract with another private or public agency, include in its PACAP/CAM with regard to independent legal representation?

Answer: A title IV-E agency's PACAP/CAM must³:

- identify the nature of the title IV-E agreement for independent legal representation of an eligible child and his/her parent;
- describe how the title IV-E agency will monitor to assure the arrangements will be fulfilled; and
- include a statement⁴ that costs claimed for such services will be supported by a written agreement that includes at a minimum: the specific service(s) being purchased, the basis upon which the billing will be made by the provider agency (e.g. time reports, etc.) a stipulation that the billing will be based on the actual cost incurred.

6. TITLE IV-E TRAINING COSTS

Title IV-E allows title IV-E agencies to claim allowable short-term training provided to certain individuals, including current or prospective foster and adoptive parents and relative guardians and professional partners of the agency, including attorneys representing children or parents and GALs, in ways that increase the ability of such individuals to assist and support foster and adopted children, and children living with relative guardians. See section 474(a)(3)(B) of the Act).

Question: Can a title IV-E agency claim allowable costs for short-term training to an attorney who represents children and youth receiving title IV-E foster care maintenance payments (FCMP) or are otherwise eligible to receive FCMP?

Answer: Yes. A title IV-E agency may claim allowable costs at 75% FFP to provide short-term training to an attorney who represents children and youth who are receiving title IV-E FCMP or are otherwise eligible to receive FCMP and title IV-E foster care candidates and their parent(s), consistent with section 474(a)(3)(B) of the Act. See CWPM 8.1H #20. These costs must also be addressed in the agency's title IV-B/E training plan and in its approved PACAP/CAM.

3 See 45 CFR Part 95, subpart E. Contact your assigned ACF grants management specialist for additional information.

4 This statement would not be required if the costs involved are specifically addressed in a State-wide cost allocation plan, local-wide cost allocation plan, or an umbrella/department cost allocation plan." 45 CFR 95.507(b)(6).

Question: What are allowable short-term training costs for attorneys who provide independent legal representation?

Answer: Training topics must be closely related to one of the examples cited in 45 CFR 1356.60(c)(1) and (2) as allowable administrative activities under the title IV-E program. For example, training topics could include:

- title IV-E policies and procedures;
- cultural competency related to children and families;
- child abuse and neglect issues, such as the impact of child abuse and neglect on a child; and
- general overviews of the issues involved in child abuse and neglect investigations.

See CWPM 8.1H #8 for additional examples of allowable training topics.

7. **EFFECTIVE DATE**

Question: When are the revised and new CWPM Q/As effective?

Answer: A new or revised CWPM Q/A is generally effective upon issuance, and therefore, the effective date for the CWPM 8.1B #30, #31 and #32 is January 7, 2019, since #31 and #32 are clarifications of #30.

Question: When may the title IV-E agency begin claiming costs for independent legal representation?

Answer: The title IV-E agency may claim costs that are incurred on or after the policy's effective date on or after the date that the PACAP/CAM amendment is submitted (subject to potential claiming adjustments) or is approved. See 45 CFR 95.515 and 95.517.

Appendix: CWPM 8.1B, questions #30, #31 and #32

INQUIRIES TO: Children's Bureau Regional Program Managers and Administration for Children and Families Office of Grants Management

Disclaimer: Technical Bulletins provide information or recommendations to States, Tribes, grantees and others on a variety of child welfare issues. Technical Bulletins do not establish requirements or supersede existing laws or official guidance.



Jerry Milner
Associate Commissioner Children's Bureau

Appendix: Child Welfare Policy Manual (CWPM) 8.1B, questions #30, #31 and #32

CWPM 8.1B Question #30. May a title IV-E agency claim title IV-E administrative costs for attorneys to provide legal representation for the title IV-E agency, a candidate for title IV-E foster care or a title IV-E eligible child in foster care and the child's parents to prepare for and participate in all stages of foster care related legal proceedings?

Answer: Yes. The statute at section 474(a)(3) of the Act and regulations at 45 CFR 1356.60(c) specify that Federal financial participation (FFP) is available at the rate of 50% for administrative expenditures necessary for the proper and efficient administration of the title IV-E plan. The title IV-E agency's representation in judicial determinations continues to be an allowable administrative cost.

Previous policy prohibited the agency from claiming title IV-E administrative costs for legal services provided by an attorney representing a child or parent. This policy is revised to allow the title IV-E agency to claim title IV-E administrative costs of independent legal representation by an attorney for a child who is a candidate for title IV-E foster care or in foster care and his/her parent to prepare for and participate in all stages of foster care legal proceedings, such as court hearings related to a child's removal from the home. These administrative costs of legal representation must be paid through the title IV-E agency. This change in policy will ensure that, among other things: reasonable efforts are made to prevent removal and finalize the permanency plan; and parents and youth are engaged in and complying with case plans.

CWPM 8.1B Question #31. Are title IV-E administrative costs for the legal representation provided by agency attorneys and for independent legal representation of children and parents in all stages of foster care related legal proceedings available to tribes and public agencies that have an agreement under section 472(a)(2)(B)(ii) of the Act?

Answer: Yes. A title IV-E agency that has an agreement with a tribe or any other public agency under section 472(a)(2)(B)(ii) of the Act may claim title IV-E administrative costs for legal representation provided by tribal or public agency attorneys under the agreement in all stages of foster care related legal proceedings. The title IV-E agency may also claim administrative costs for independent legal representation provided by an attorney for a candidate for title IV-E foster care or a title IV-E eligible child in foster care who is served under the agreement, and the child's parents, to prepare for and participate in all stages of foster care related legal proceedings.

CWPM 8.1B Question #32. Does the policy at CWPM 8.1B #30 allow a title IV-E agency to claim title IV-E administrative costs of paralegals, investigators, peer partners or social workers that support an attorney providing independent legal representation to a child who is a candidate for title IV-E foster care or is in title IV-E foster care, and his/her parent, to prepare for and participate in all stages of foster care legal proceedings, and for office support staff and overhead expenses?

Answer: Yes, the policy permits a title IV-E agency to claim such title IV-E administrative costs to the extent that they are necessary to support an attorney in providing independent legal representation to prepare for and participate in all stages of foster care legal proceedings for candidates for title IV-E foster care, youth in foster care and his/her parents. The costs must be consistent with federal cost principles per 45 CFR Part 75 Subpart E. The title IV-E agency must allocate such costs so as to assure that the title IV-E program is charged its proportionate share of costs (See CWPM sections 8.1B and 8.1C).

ATTACHMENT H
EMPLOYEE CERTIFICATION FORM

Employee Certification Form

EMPLOYEE WORK ASSIGNMENT CERTIFICATION

The following information must be completed and signed by both the employee and the employee’s supervisor.

Agency:

Employee Name:

Title:

Period of Certification:

It is my understanding that this certification is required documentation according to 2 CFR, Section 200.400-200.475 of the OMB Uniform Grant Guidance for salaries and wages being directly charged to a federal award.

During the last three months, I worked solely on the legal representation of parents or children involved in dependency proceedings.

Please check the appropriate box below indicating if you did or did not work on the activities described indicated above:

- ☐ I Did work solely in support of eligible activities for the program described above and in the executed Interagency Agreement with the Department.
- ☐ I Did Not work solely in support of eligible activities for the program described above and in the executed Interagency Agreement with the Department.

By providing this electronic signature, I am attesting that I understand that electronic signatures are legally binding and have the same meaning as handwritten signatures and that the data on this form is accurate to the best of my knowledge. I am also confirming that internal controls have been maintained, and that policies and procedures were properly followed to ensure the authenticity of the electronic signature.

Employee Signature: _____
Print Name Signature

Date: _____ Telephone Number: _____

As the supervisor of the aforementioned employee, I certify that I have first-hand knowledge of the work being performed by the employee and that it is in compliance with 2 CFR, Section 200.400-200.475 of the OMB Uniform Grant Guidance.

By providing this electronic signature, I am attesting that I understand that electronic signatures are legally binding and have the same meaning as handwritten signatures and that the data on this form is accurate to the best of my knowledge. I am also confirming that internal controls have been maintained, and that policies and procedures were properly followed to ensure the authenticity of the electronic signature.

Supervisor Signature: _____
Print Name Signature

Date: _____ Telephone Number: _____

ATTACHMENT I
QUARTERLY ESTIMATED BUDGET TEMPLATE

Quarterly Estimated Budget Needed for Title IV-E Program			
Local Agency Name		Contract #:	
Projection for Federal Fiscal Year/ Quarter	FFY:		Quarter:
Months	through		
Projected Total Monthly Costs			
	Adoption		
Children Percentage by Status (Use the most recent claim %)			
*Eligibility Rates (Enter last eligibility rates):			
Federal Financial Participation Rate	50.00%	50.00%	

Projected Reimbursable Costs			
Month	Adoption	0	Monthly Total
	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -
Estimate Quarterly Reimbursable Amount	\$ -	\$ -	\$ -

ATTACHMENT J
BUDGET CALCULATION TEMPLATE

Interagency Agreement ID:	YLJ76										
Agency Name:	Palm Beach County Youth Services										
Fiscal Year:											
Additional Details:											
Agency Operating Budget for Legal Representation:	\$0.00										
Effective Date:											
If Operating Budget increased from prior year, provide an explanation:											
Were new positions or expenditures added to claiming?											
<table border="1"> <thead> <tr> <th>Expenditure Type:</th><th>Average Split of Expenditures Prior Year:</th><th>Average Eligibility Rate Prior Year:</th></tr> </thead> <tbody> <tr> <td>Adoptions:</td><td>100.0000%</td><td>0.0000%</td></tr> </tbody> </table>				Expenditure Type:	Average Split of Expenditures Prior Year:	Average Eligibility Rate Prior Year:	Adoptions:	100.0000%	0.0000%		
Expenditure Type:	Average Split of Expenditures Prior Year:	Average Eligibility Rate Prior Year:									
Adoptions:	100.0000%	0.0000%									
Costs Included:	Agency Expenditures										
Unit Costs:	\$0.00										
Apply Eligibility Rate:	0.0000%										
Subtotal:	\$0.00										
Apply FFP Match Rate 50%:	50%										
Total:	\$0.00										
Total Expenditures:	\$0.00										
Estimated Reimbursement:	\$0.00										
<table border="1"> <thead> <tr> <th>Estimated Reimbursement by OCA:</th><th>Federal Operating Budget</th><th>Agency Operating Budget</th><th>Total Project Cost:</th></tr> </thead> <tbody> <tr> <td>89XAM</td><td>\$0.00</td><td>\$0.00</td><td>\$0.00</td></tr> </tbody> </table>				Estimated Reimbursement by OCA:	Federal Operating Budget	Agency Operating Budget	Total Project Cost:	89XAM	\$0.00	\$0.00	\$0.00
Estimated Reimbursement by OCA:	Federal Operating Budget	Agency Operating Budget	Total Project Cost:								
89XAM	\$0.00	\$0.00	\$0.00								

ATTACHMENT K
FINANCIAL COMPLIANCE

The administration of resources awarded by the Department to the Provider may be subject to audits as described in this Attachment.

1. MONITORING

1.1. In addition to reviews of audits conducted in accordance with 2 CFR §§200.500- 200.521 and §215.97, F.S., as revised, the Department may monitor or conduct oversight reviews to evaluate compliance with contract, management, and programmatic requirements. Monitoring or oversight reviews include on-site visits by Department staff, agreed-upon-procedures engagements as described in 2 CFR §200.425, or other procedures. By entering into this agreement, the Provider shall comply and cooperate with any monitoring or oversight reviews deemed appropriate by the Department. In the event the Department determines that a limited scope audit of the Provider is appropriate, the Provider shall comply with any additional instructions provided by the Department regarding such audit. The Provider shall comply and cooperate with any inspections, reviews, investigations, or audits deemed necessary by the Department's Inspector General, the state's Chief Financial Officer or the Auditor General.

2. AUDITS

2.1. **Part I: Federal Requirements**

2.1.1. This part is applicable if the Provider is a state or local government, or a nonprofit organization as defined in 2 CFR §§200.500-200.521.

2.1.2. In the event the Provider expends \$750,000 (\$1,000,000 for fiscal years beginning on or after October 1, 2024) or more in federal awards during its fiscal year, the Provider must have a single or program-specific audit conducted in accordance with the provisions of 2 CFR §§200.500-200.521. The Provider shall provide a copy of the single audit to the Department's Single Audit Unit and its contract manager. In the event the Provider expends less than \$750,000 (\$1,000,000 for fiscal years beginning on or after October 1, 2024) in federal awards during its fiscal year, the Provider shall provide certification to the Department's Single Audit Unit and its contract manager that a single audit was not required. If the Provider elects to have an audit that is not required by these provisions, the cost of the audit must be paid from non-federal resources. In determining the federal awards expended during its fiscal year, the Provider shall consider all sources of federal awards, including federal resources received from the Department of Children & Families, federal government (direct), other state agencies, and other non-state entities. The determination of amounts of federal awards expended shall be in accordance with guidelines established by 2 CFR §§200.500-200.521. An audit of the Provider conducted by the Auditor General in accordance with the provisions of 2 CFR Part 200 §§200.500-200.521 will meet the requirements of this part. In connection with the above audit requirements, the Provider shall fulfill the requirements relative to auditee responsibilities as provided in 2 CFR §200.508.

2.1.3. The audit's schedule of expenditures shall disclose the expenditures by contract number for each contract with the Department in effect during the audit period. The audit's financial statements shall disclose whether or not the matching requirement was met for each applicable contract. All questioned costs and liabilities due the Department shall be fully disclosed in the audit report package with reference to the specific contract number.

2.2. **Part II: State Requirements**

2.2.1. This part is applicable if the Provider is a non-state entity as defined by §215.97(2), F.S.

2.2.2. In the event the Provider expends \$750,000 or more in state financial assistance during its fiscal year, the Provider must have a state single or project-specific audit conducted in accordance with §215.97, F.S.; applicable rules of the Department of Financial Services; and Chapters 10.550 (local governmental entities) or 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General. The Provider shall provide a copy of the single audit to the Department's Single Audit Unit and its contract manager. In the event the Provider expends less than \$750,000 in state financial assistance during its fiscal year, the Provider shall provide certification to the Department's Single Audit Unit and its contract manager that a single audit was not required. If the Provider elects to have an audit that is not required by these provisions, the cost of the audit must be paid from non-state resources. In determining the state financial assistance expended during its fiscal year, the Provider shall consider all sources of state financial assistance, including state financial assistance received from the Department of Children & Families, other state agencies, and other non-state entities. State financial assistance does not include federal direct or pass-through awards and resources received by a non-state entity for federal program matching requirements.

2.2.3. In connection with the audit requirements addressed in the preceding paragraph, the Provider shall ensure that the audit complies with the requirements of §215.97(8), F.S. This includes submission of a financial reporting package as defined by §215.97(2), F.S., and Chapters 10.550 or 10.650, Rules of the Auditor General.

2.2.4. The audit's schedule of expenditures shall disclose the expenditures by contract number for each contract with the Department in effect during the audit period. The audit's financial statements shall disclose whether or not the matching requirement was met for each applicable contract. All questioned costs and liabilities due the Department shall be fully disclosed in the audit report package with reference to the specific contract number.

2.3. Part III: Report Submission

2.3.1. Audit reporting packages (including management letters, if issued) required pursuant to this agreement shall be submitted to the Department within 30 (federal) or 45 (state) days of the Provider's receipt of the audit report or within nine months after the end of the Provider's audit period, whichever occurs first, directly to each of the following unless otherwise required by Florida Statutes:

2.3.1.1. The Contract Manager.

2.3.1.2. Department of Children & Families, Office of the Inspector General, Single Audit Unit
HQW.IG.Single.Audit@myflfamilies.com.

2.3.1.3. Reporting packages required by **Part I** of this attachment shall be submitted, when required by 2 CFR §200.512 (d), by or on behalf of the Provider directly to the Federal Audit Clearinghouse using the Federal Audit Clearinghouse's Internet Data Entry System, located at: <https://www.fac.gov/>, and other federal agencies and pass-through entities in accordance with 2 CFR §200.512.

2.3.1.4. Reporting packages required by **Part II** of this agreement shall be submitted by or on behalf of the Provider directly to the state Auditor General (one paper copy and one electronic copy) at:

Auditor General
Local Government Audits/251
Claude Pepper Building, Room 401
111 West Madison Street
Tallahassee, Florida 32399-1450
flaudgen_localgovt@aud.state.fl.us.

The Auditor General's website (<https://flauditor.gov>) provides instructions for filing an electronic copy of a financial reporting package.

2.3.2. When submitting reporting packages to the Department for audits done in accordance with 2 CFR §§200.500-200.521, or Chapters 10.550 (local governmental entities), or 10.650 (nonprofit or for-profit organizations), Rules of the Auditor General, the Provider shall include correspondence from the auditor indicating the date the audit report package was delivered to the Provider. When such correspondence is not available, the date that the audit report package was delivered by the auditor to the Provider must be indicated in correspondence submitted to the Department in accordance with Chapter 10.558(3) or Chapter 10.657(2), Rules of the Auditor General.

2.3.3. Certifications that audits were not required shall be submitted within 90 days of the end of the Provider's audit period.

2.3.4. Any other reports and information required to be submitted to the Department pursuant to this attachment shall be done so timely.

2.4. Record Retention

The Provider shall retain sufficient records demonstrating its compliance with the terms of this agreement for a period of six years from the date the audit report is issued and shall allow the Department or its designee, Chief Financial Officer or Auditor General access to such records upon request. The Provider shall ensure that audit working papers are made available to the Department or its designee, Chief Financial Officer or Auditor General upon request for a period of three years from the date the audit report is issued, unless extended in writing by the Department.

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