

## ACCOUNTABILITY AND MONITORING

### REPORTING REQUIREMENTS

#### INFORM/ OLDC REPORT SUBMISSION

To receive federal child support funds to operate your program, you must comply with all of the reporting requirements. Financial reports are due quarterly; other reports are due annually.

Online reporting facilitates the completion and submission of electronic grant report forms, which reduces paperwork and allows for faster processing. The OCSE 75 and 34 are submitted via inForm/OLDC and the OCSE 425 is submitted through PMS. After the grantee's (i.e., your tribe) data entry individual enters the form information, they must check it for errors. The grantee's authorized official must then certify the form and submit it to ACF or PMS, as appropriate.

Please note that the OLDC system resides in GrantSolutions, effective August 2016. In 2018, the Center of Excellence will transition the name "online data collection system (OLDC)" to "inForm," only the name will change. All users will access inForm/OLDC from [GrantSolutions \(www.grantsolutions.gov\)](http://www.grantsolutions.gov).

To gain access to OLDC, contact your Regional Program Specialist. They will provide you with instructions to complete the necessary forms.

#### IMPORTANT NOTE

OLDC normally requires that at least two people are involved in report submission as a check and balance: 1) "Data Entry" – this person creates the report and enters the data; and 2) "Authorized Official" – this person certifies, signs, and submits the report.

Report forms in inForm/OLDC have some pre-filled data and fillable cells to enter your program data. It will calculate your numbers and give you an error message if the numbers do not add up. The GrantSolutions website includes introductory information along with Help Sheets, User Guides and Tutorials. Your Regional Program Specialist can also provide assistance.

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**On-Line Data Collection** Administration for Children & Families  
 1860 Research Triangle Park, NC 27709-2171  
 Last Login: 06/07/12 05:01:26 PM  
 End OLDC

OLDC Home   Gantee Selection   Report Selection   **Report**   Report Form Status

Program Name: Child Support Enforcement - Tribes  
Gantee Name: Sample Tribe  
Report Name: OCSE 34A Quarterly Report of Collections  
Funding/Grant Period: 10/01/2011 - 09/30/2013 CSET (12ABC4005)  
Report Period: 04/01/2012 - 06/30/2012  
Report Status: Initialized

**Report Progress**

Initialized  
  Edit-Saved  
  Validated  
  Certified  
  Submitted  
  In Review  
  R/O Approved  
  C/O Approved

 
  
  

**Reporting Period**

<b>Grantee:</b> Sample Tribe		<b>Current Quarter Ended:</b> 06/30/2012		<b>Report Type:</b> New	
<b>SECTION A. AVAILABLE COLLECTIONS</b>					<b>(G) Total</b>
1 Previous QTR Undistributed Balance					\$4,000
2 Total Collections Received During QTR [ Sum of Lines 2a through 2g ]					\$0
2a From Offset of Federal Tax Refund	\$0	2e From IV-D & Non-IV-D Income Withholding	\$0		
2b From Offset of State Tax Refund	\$0	2f From Other States	\$0		
2c From Offset of Unemployment Comp.	\$0	2g From Other Sources	\$0		
2d Through Administrative Enforcement	\$0				
3. Net Amount of Increasing (and Decreasing) Adjustments					\$0
4. Collections Forwarded to Non-IV-D Cases					\$0
ITEMS	(A) Current IV-A	(B) Current IV-E	(C) Former IV-A	(D) Former IV-E	(E) Medicaid
	(F) Other Never	(G)			

Figure 17: Screen shot of an OLDC report

## REQUIRED REPORTS

By accepting federal funding, your tribe agrees to submit a variety of required reports to OCSE and OGM. To avoid unnecessary delays in the review process of any of your reports, you can submit a draft of your document to your assigned Regional Program Specialist for an unofficial review. Your Program Specialist can help identify weak areas or errors in your report and provide technical assistance. You can make changes as needed prior to officially submitting your report to OCSE's central office for final review.

## START-UP PROGRAMS

### STANDARD FORM 425 – QUARTERLY FEDERAL FINANCIAL REPORT

This report details all the expenses your program incurred during the quarter. (See Figure 13.) It is generally the responsibility of the tribal accounting department to prepare and submit this form. Pursuant to 45 CFR 309.130(b)(3), the SF-425 is to be submitted quarterly within 30 days after the end of each of the first three quarters of the funding period and within 30 days after the end of each of the

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first three quarters of the liquidation period. The final report for each period is due within 90 days after the end of the fourth quarter of both the funding and the liquidation period.

OCSE implemented a new reporting process for SF-425 effective in January 2016. All tribal child support programs must now submit their SF-425 quarterly reports via the Payment Management System (PMS). Tribal child support or accounting personnel that are responsible for submitting the SF-425 reports must have access to PMS. To request access to the PMS, visit the agency website at: <https://pms.psc.gov>

### YEAR 1 PROGRESS REPORT AND YEAR 2 BUDGET PROPOSAL

Pursuant to 45 CFR 309.16(d): “If a Tribe or Tribal organization receives start-up funding based on submission and approval of a tribal child support application which includes a program development plan under 45 CFR 309.65(b), a progress report that **describes accomplishments to date in carrying out the plan** must be submitted with the next annual funding request.” (emphasis added.) If you do not submit accomplishments to date, OCSE will not be able to review the second year budget request and your funding will be delayed.

Pursuant to [45 CFR 309.130](#), a Year 1 Progress Report and Year 2 Budget Proposal must be submitted to OCSE at least 60 days prior to the next funding period and include all the required forms and documentation.

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## COMPREHENSIVE PROGRAMS

### OCSE-34 – QUARTERLY REPORT OF COLLECTIONS

The quarterly report of collections is due no later than 45 days following the end of each fiscal quarter. No revisions or adjustments of the financial reports submitted for any quarter of the fiscal year will be accepted by OCSE later than December 31, which is 3 months after the end of the fiscal year.

U.S. DEPARTMENT OF HEALTH and HUMAN SERVICES Office of Child Support Enforcement							OMB APPROVED Control No. 0970-0181 Expires: 05/31/2017	
FORM OCSE-34: CHILD SUPPORT ENFORCEMENT PROGRAM QUARTERLY COLLECTION REPORT PART 1: COLLECTIONS RECEIVED, DISTRIBUTED and UNDISTRIBUTED								
State/Tribe:		Quarter Ended:		Mark Box:				
				Initial Report <input type="checkbox"/>		Revised Report <input type="checkbox"/>		
SECTION A. AVAILABLE COLLECTIONS						(G) Total		
1. Balance Remaining Undistributed at End of Last Quarter (Carried from Line 9b, Part 1 of Previous Quarter).....						\$		
2. Collections Received During the Quarter.....						\$		
2a. From Offset of Federal Tax Refund.....		\$	2e. From IV-D & Non-IV-D Income Withholding.....		\$			
2b. From Offset of State Tax Refund.....		\$	2f. From Other States or Tribes.....		\$			
2c. From Offset of Unemployment Comp.....		\$	2g. From Other Countries.....		\$			
2d. Through Administrative Enforcement.....		\$	2h. From Other Sources.....		\$			
3. Net Amount of Increasing and (Decreasing) Adjustments.....						\$		
4. Collections Sent During the Quarter Outside the Reporting State's IV-D Program.....						\$		
4a Sent to Non IV-D Families.....		(A) Current IV-A Assistance	(B) Current IV-E Assistance	(C) Former IV-A Assistance	(D) Former IV-E Assistance	(E) Medicaid Never Assist.	(F) Other Never Assistance	(G) Total
4b. Sent to Other States or Tribes.....		\$	\$	\$	\$	\$	\$	
4c. Sent to Other Countries.....							\$	
5. (Reserved)								
6. Remaining Collections Available for Distribution.....						\$		
SECTION B. DISTRIBUTED / UNDISTRIBUTED COLLECTIONS						(G) Total		
7a. Collections Passed Through.....						\$		
7b. Dist As Assistance Reimbursement.....						\$		
7c. Dist As Medical Support.....						\$		
7d. Distributed To Family or FC.....						\$		
7e. Fees Withheld by State.....						\$		
8. Total Distributed.....						\$		
9. Gross Undistributed Collections.....						\$		
9a. Undistributed Collections Determined Undistributable and Abandoned.....						\$		
9b. Net Undistributed Collections (Report on Line 1, Part 2) (Carry forward to Line 1, Part 1, Next Quarter).....						\$		
SECTION C. FEDERAL SHARE / FEES						(G) Total		
10a. Fed Share of IV-E Collect.....						\$		
10b. Fed Share of IV-A Collect.....						\$		
11. Fees Retained by Other States.....						\$		
<b>This certifies that the information on this form is accurate and true to the best of my knowledge and belief.</b>								
Signature, IV-D Agency Director				Signature, Approving Official				
Date:				Date:				
Typed Name, Title, Agency				Typed Name, Title, Agency				
Form OCSE-34 - Part 1 (10/01/2014) (Rev 07-01-2015) Replaces 10/01/2007 version. mhb								

Figure 18: OCSE 34 Form

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## STANDARD FORM 425 – QUARTERLY FEDERAL FINANCIAL REPORT

The Quarterly Federal Financial Report details all of the expenses your program incurred during the year. The tribal accounting department is usually responsible for completing and submitting these reports. This report is to be submitted quarterly within 30 days after the end of each of the first three quarters of the funding period and within 30 days after the end of each of the first three quarters of the liquidation period. The final report for each period is due within 90 days after the end of the fourth quarter of both the funding and the liquidation period.

**FEDERAL FINANCIAL REPORT**  
(Follow form instructions)

1. Federal Agency and Organizational Element to Which Report is Submitted		2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment)		Page	1	of	
pages							
3. Recipient Organization (Name and complete address including Zip code)							
4a. DUNS Number		4b. EIN		5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment)		6. Report Type <input type="checkbox"/> Quarterly <input type="checkbox"/> Semi-Annual <input type="checkbox"/> Annual <input type="checkbox"/> Final	
7. Basis of Accounting <input type="checkbox"/> Cash <input type="checkbox"/> Accrual							
8. Project/Grant Period From: (Month, Day, Year)				To: (Month, Day, Year)		9. Reporting Period End Date (Month, Day, Year)	
10. Transactions							Cumulative
<i>(Use lines a-c for single or multiple grant reporting)</i>							
<b>Federal Cash (To report multiple grants, also use FFR Attachment):</b>							
a. Cash Receipts							
b. Cash Disbursements							
c. Cash on Hand (line a minus b)							
<i>(Use lines d-o for single grant reporting)</i>							
<b>Federal Expenditures and Unobligated Balance:</b>							
d. Total Federal funds authorized							
e. Federal share of expenditures							
f. Federal share of unliquidated obligations							
g. Total Federal share (sum of lines e and f)							
h. Unobligated balance of Federal funds (line d minus g)							
<b>Recipient Share:</b>							
i. Total recipient share required							
j. Recipient share of expenditures							
k. Remaining recipient share to be provided (line i minus j)							
<b>Program Income:</b>							
l. Total Federal program income earned							
m. Program income expended in accordance with the deduction alternative							
n. Program income expended in accordance with the addition alternative							
o. Unexpended program income (line l minus line m or line n)							
11. Indirect Expense		a. Type	b. Rate	c. Period From	Period To	d. Base	e. Amount Charged
							f. Federal Share
		g. Totals:					
12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation:							
13. Certification: By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and intent set forth in the award documents. I am aware that any false, fictitious, or fraudulent information may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 18, Section 1001)							
a. Typed or Printed Name and Title of Authorized Certifying Official				c. Telephone (Area code, number and extension)			
				d. Email address			
b. Signature of Authorized Certifying Official				e. Date Report Submitted (Month, Day, Year)			
14. Agency use only:							

Standard Form 425 - Revised 6/29/2010  
 OMB Approval Number: 0348-0061  
 Expiration Date: 10/31/2011

**Paperwork Burden Statement**  
 According to the Paperwork Reduction Act, as amended, no persons are required to respond to a collection of information unless it displays a valid OMB Control Number. The valid OMB control number for this information collection is 0348-0061. Public reporting burden for this collection of information is estimated to average 1.5 hours per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0061), Washington, DC 20503.

Figure 19: OGM SF 425

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## OCSE-75 AND NARRATIVE – TRIBAL CHILD SUPPORT ANNUAL DATA REPORT

This annual report details caseload information including the number of cases, paternity establishment, collections due and distributed, past support due, etc. This report is due no later than 90 days after the end of the federal fiscal year. Since the FFY ends September 30, this report is due no later than December 30 each year.

<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b> Administration for Children and Families Office of Child Support Enforcement		Form Approved OMB No. 0970-0320 Expires: 05/31/2017
<b>TRIBAL CHILD SUPPORT ENFORCEMENT ANNUAL DATA REPORT</b> (This report consists of one page)		
TRIBE:	SUBMISSION: New <input type="checkbox"/> Revised <input type="checkbox"/>	FISCAL YEAR:
ITEMS	<input type="checkbox"/> NARRATIVE REPORT: Place X in box to confirm narrative report is attached	
<b>SECTION A: CASE INVENTORY</b>		<b>TOTAL</b>
1. Total Number of Cases Open at Any Time During the Fiscal Year		
a. Total Number of Open TANF Cases		
b. Total Number of Open Non-TANF Cases		
2. Total Number of Cases Open at Any Time During the Fiscal Year with a Support Order		
<b>SECTION B: PATERNITY ESTABLISHMENT</b>		
3. Total Number of Children Ever Needing Paternity Established in Cases Open at Any Time During the Fiscal Year		
4. Total Number of Children With Paternity Concluded in Cases Open at Any Time During the Fiscal Year		
<b>SECTION C: COLLECTIONS</b>		
5. Total Amount of Current Support Due on Tribal Cases		
6. Total Amount of Current Support Collected on Tribal Cases		
7. Total Amount of Past Due Support Owed on Tribal Cases		
8. Total Amount of Past Due Collected on Tribal Cases		
9. Total Amount of All Support Collected During the Fiscal Year on All Cases		
<b>SECTION D: PROGRAM COST</b>		
10. Total Amount of Fees and Costs Recovered		
11. Total Amount of Laboratory Costs for Paternity Establishment		
<b>SECTION E: OPTIONAL TRIBAL REPORTING</b>		
12. Total Amount Collected from Tribal Sources (Optional)		
a. Percentage Collected		
13. Tribal Unemployment Rate (Optional)		
14. Tribal Joblessness Rate (Optional)		
<small>                     Paperwork Act Notice: Tribes are required to provide the information requested to receive a grant award under the provision of Title IV-D, Part 309 of the Social Security Act. This is public information. The responses to this collection are mandatory. This information is not considered confidential, therefore, no additional safeguards are considered necessary beyond that customarily applied to routine government information.                      Reporting Burden Notice: Public reporting burden for this collection of information is estimated to average 60 hours per response, including the time for reviewing instructions, gathering and compiling the data needed, and reviewing the collection of information. An agency may not conduct or sponsor, and a person is not required to respond to a collection of information unless it displays a currently valid OMB control number. Send comments regarding either this burden estimate or other aspect of this request for information to: the Administration for Children and Families, Office of Child Support Enforcement, 370 L Enfant Promenade, S.W., Washington, D.C. 20447                 </small>		
This is to certify the information provided on this report is accurate to the best of my knowledge and belief.		Signature: Title IV-D Director or Other Official
Agency Name	Type/Name, Title	Date
FORM OCSE-75		

Figure 20: OCSE 75 Form

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In addition to completing the OCSE-75 form with the requested case information, you must submit a narrative report. This is your opportunity to share program success stories, barriers you are encountering, and how you are meeting your program goals. Information from both the data report and the narrative report are used when compiling the OCSE Annual Report to Congress.

### ANNUAL REPORT TO CONGRESS

The OCSE Annual Report to Congress highlights financial and statistical child support achievements based on data reported by state and tribal child support agencies. The content of the annual report is mandated by section 452(a) under Title IV-D of the Social Security Act to give Congress information that relates to the overall operations and success of the national child support program. The information for the tribal portion of the report is taken from reports submitted by the tribal child support programs quarterly for financial data and annually for statistical data.

Tribal programs were first mentioned in the FY 2003 Annual Report to Congress. As part of an overall redesign of the annual report, OCSE conducted conversations with tribal directors to determine the best format to report tribal data. As a result, it was decided that each tribal program would have its own page in the annual report to display the tribe or tribal child support logo and a map of the tribal area, collections, expenditures, and statistical information.

In TDCL- 17-04, OCSE announced the streamlining of the tribal sections of the annual report to comply with the Paperwork Reduction Act of 1995 and to minimize the cost to the federal government for the creation, collection, maintenance, use, dissemination, and disposition of information [see 44 USC 3501(5)].

If you do not submit the reports that are required by the terms and conditions of your grant award, your page will not accurately reflect the work being done by your program and the data reported in the Annual Report to Congress will appear incomplete. You can access past reports on [OCSE's website](#).

### INTERGOVERNMENTAL REFERENCE GUIDE (IRG)

The IRG is not actually a report, but information that OCSE encourages you to submit when you establish your comprehensive program, and update as needed. Your program information is stored for use on [OCSE's IRG webpage](#). OCSE developed the IRG for use by child support professionals who work intergovernmental cases. It provides an 'at-a-glance' look and contact information for states, tribal nations and U.S. territories with federally funded child support programs. The profile tab for each program contains their policy on topics such as age of majority, paternity, income withholding and order establishment, enforcement, modification, and review. It also contains phone numbers for the child support office and related programs.

Each tribe has a page on the IRG. Other programs will use the IRG to determine how to work cooperatively with your tribal child support program. It is important that you keep the information current.

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Figure 21: IRG Map located on the OCSE Website

## AUDITS AND OMB REQUIREMENTS

All federal grants must comply with certain overarching federal regulations and uniform cost and accounting principles pursuant to [45 CFR 75 – Uniform Administrative Requirements, Cost Principles and Audit Requirements for HHS Awards](#). Federal awards made on or after December 26, 2014, and for certain incremental funding actions prior to that date, are mandated to abide by 45 CFR 75. Awards made prior to the effective date of December 26, 2014 follow the old regulations: [(OMB A-102 Common Rule (45 CFR Part 92)]; Cost Principles (OMB Circular A-87); and Cost Principles for State, Local and Indian Tribal Governments (2 CFR Part 225).

The [Council on Financial Assistance Reform \(COFAR\)](#) is an interagency group established by OMB. The group is comprised of Executive Branch officials to coordinate financial assistance. COFAR published a [Frequently Asked Questions \(FAQ\)](#) manual in September 2015 that has additional guidance information. By accepting federal IV-D funding, the tribe commits to complying with audit requirements pursuant to [45 CFR 75 Subpart F, Audit Requirements](#). These requirements are effective for fiscal years beginning on or after December 26, 2014. The first audits being conducted under the new regulations will be for fiscal years ending December 31, 2015 and later.

Auditors are required to follow guidance as set forth in the Compliance Supplement issued annually by [OGM](#) and published in the Federal Register. Reviewing the Compliance Supplement might provide

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useful information on the compliance requirements that auditors are most likely to test. While the State Auditor's Office generally conducts the state audits, Tribal Nations use independent, private auditing firms to conduct their annual audits. There may be times when the auditing firm examines the child support program along with other tribal programs.

OCSE and OGM recommends that the tribal child support director be familiar with the auditing regulations and the Compliance Supplement and make any necessary changes in business processes and systems to ensure full compliance. However, if you need technical assistance during the course of an audit, or the auditor has questions about the IV-D federal regulations, you can reach out to your Regional Program Specialist and OGM staff as appropriate. If an audit concludes with actual audit findings, OCSE and OGM staff will be available to assist you and oversee the resolution of any particular findings.