

YOUTH SERVICES POLICY

Title: Contract Provider Financial and Performance Reporting	Type: A. Administrative Sub Type: 3. Fiscal Number: A.3.14
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References: Act 12, Section 18.B (1) of the 2011 Regular Legislative Session	
STATUS: Approved	
Approved By: <i>Mary L. Livers, Deputy Secretary</i>	Date of Approval: 09/04/2013

I. AUTHORITY:

Deputy Secretary of Youth Services (YS) as contained in La. R.S. 36:405. Deviation from this policy must be approved by the Deputy Secretary.

II. PURPOSE:

As contained in Act 12, Section 18.B (1) of the 2011 Regular Legislative Session.

III. APPLICABILITY:

Deputy Secretary, Assistant Secretary, Undersecretary, Chief of Operations, Deputy Assistant Secretary, and Regional Directors.

Sub-recipients, as identified in the attached sub-recipient checklist, OJJ Program Staff, and Department of Public Safety (DPS), Office of Management and Finance (OMF) are responsible for ensuring that all necessary procedures are in place to comply with the provisions of this policy.

IV. DEFINITIONS:

Quasi-Public Agency - An organization, either not-for-profit or for-profit, created by the state of Louisiana or any political subdivision or agency thereof, any special district or authority, or unit of local government to perform a public purpose.

V. POLICY:

As contained in Act 12, Section 18.B (1) of the 2011 Regular Legislative Session, funds transferred to public or quasi-public agencies or entities shall submit for approval a comprehensive budget to the legislative auditor and the Office of

Juvenile Justice (OJJ), showing all anticipated uses of the appropriation, an estimate of the duration of the project, and a plan showing specific goals and objectives for the use of such funds, including measures of performance.

In addition, and prior to making such expenditure, the OJJ shall require each recipient to agree in writing to provide written reports to the transferring agency at least every six (6) months concerning the use of the funds and the specific goals and objectives for the use of the funds.

VI. PROCEDURES:

- A. Financial and performance reporting of all public and quasi-public recipients of funds appropriated in Act 12 of the 2011 Regular Legislative Session shall be handled by DPS/OMF.
- B. OJJ Program Staff and DPS/OMF staff transferring funds to public and quasi-public agencies or entities must follow the conditions listed below:
 - 1. DPS/OMF staff shall identify the sub-recipients, using the “Sub-Recipient Checklist” [see Attachment A.3.14 (a)]. The checklist shall be attached to each sub-recipient that is identified.
 - 2. DPS/OMF staff shall utilize the “Compliance Tracking Report” [see Attachment A.3.14 (b)] to compile a list of sub-recipients and forward it to the DPS Budget Office by January 15th of each year.
 - 3. DPS staff shall retrieve the necessary financial and performance reporting documents from the “YS Contract Maintenance on HQ” database in Lotus Notes for each sub-recipient.
 - 4. DPS staff shall then forward copies of the necessary financial and performance documents to the Legislative Auditor’s office.
 - 5. DPS staff shall make an entry into the “YS Contract Maintenance on HQ” database documenting the date the documents were forwarded to the Legislative Auditor’s office.
 - 6. OJJ Program Staff shall receive and review written reports from the sub-recipients at least every six (6) months where applicable, and for those contracts with a duration beyond six (6) months, concerning the use of the funds and the specific goals and objectives for the use of the funds.

7. The OJJ Program Staff shall evaluate the written reports and ensure that the sub-recipients are meeting or have met the goals and objectives for use of the appropriated funds in the Appropriation Bill.
8. Should the OJJ Program Staff find that within the estimated duration of the project the sub-recipient failed to use the funds set forth in its budget, or failed to reasonably achieve its specific goals and objectives for the use of funds, the OJJ Program Staff shall notify the DPS/OMF contract supervisor.
9. The DPS/OMF contract supervisor shall demand that any unexpended funds be returned to the State Treasury, unless approval to retain the funds is obtained from the Division of Administration and the Joint Legislative Committee on the Budget.
10. DPS/OMF staff shall submit to the Legislative Auditor's Office, the DOA and the Joint Legislative Committee on the Budget, the "Compliance Tracking Report" showing specific data regarding compliance with Act 12, Section 18.B(1), and collection of any unexpended funds no later than May 1st of each year .

Previous Regulation/Policy Number: A.3.14

Previous Effective Date: 08/30/2011

Attachments/References: A.3.14 (a) Subrecipient Checklist 0913
A.3.14 (b) Compliance Tracking Report 0913

SUBRECIPIENT CHECKLIST

(Entity must meet a minimum of 2 attributes)

1. Transaction with provider was initiated by announcement of the “availability of funding” and/or announcement that we were “seeking applications” for funding.
2. Provider does not provide similar goods or services to many different purchasers.
3. Provider is able to demonstrate a financial or public need for funding in order to provide the service.
4. Provider identified the details (scope) of the project/service for which it is seeking financial support.
5. Provider will use funds to carry out its own public program and/or provide public service.
6. Provider has a substantial amount of authority for making decisions about program delivery and/or determines who is eligible to receive assistance or participate in the program.
7. Provider is reimbursed only for its actual costs incurred for allowable activities as outlined in the contract and should not earn a profit from the terms of payment.
8. As a condition of receiving State Funds, the Provider is required to contribute its own non-State resources (or seek third party in-kind contributions) to help pay for the service.
9. State funding is contingent on the Provider making its “best effort” to meet the objectives of the award. The Provider assumes little financial risk if performance does not meet goals.
10. Provider is required when disposing of or selling real property, equipment or supplies purchased with State funds, to obtain disposition guidance from the State and/or return the percentage of the proceeds if the per-unit fair market value exceeds \$5,000.

ACT 12, Section 18.B(1) Compliance Tracking Report

Submission Date: _____

Sub-recipient Name	Appropriated Amount	Budget Reviewed by OJJ Program Staff	Budget Approved by DPS Budget Staff	Budget to Legislative Auditor by DPS Staff	Anticipated Use of Funds Identified	Project Duration	Specific Goals and Objectives Identified by OJJ Staff	Measures of Performance Included by OJJ Staff	Written Reports Received by OJJ Staff	Unexpended Funds Collected by DPS Staff
JANE DOE PROVIDER	\$65,000.00	Y	Y	Y	Y	6 MONTHS	Y	Y	Y	\$8,945.00