SAMPLE WORK ORDER

JUSTICE SUPPORT SERVICES
MASTER AGREEMENT (JSSMA)
NO. ##-####

WORK ORDER NO. XX-XX-XX

Department: **Department of Children and Family Services (DCFS)**

Project Title: **Incarcerated Parent Services Program**

Contractor: **[CONTRACTOR NAME]**

THIS MASTER AGREEMENT WORK ORDER (MAWO), and attachments hereto is made and entered into on this __th day of _____, 20XX by and between the County of Los Angeles, Department of Children and Family Services, hereinafter referred to as "County" or "Department" and [CONTRACTOR NAME], hereinafter referred to as "Contractor." Contractor is located at (Contractor's Address), providing services County-wide.

WHEREAS, on Month XX, 20XX, the Board delegated authority to the Director of the Justice, Care and Opportunities Department, or their authorized designee, to prepare and execute ______________________; and

WHEREAS, on Month XX, 20XX, County and Contractor entered into a Justice Support Services Master Agreement (Master Agreement) No. ##-####; and

WHEREAS, on Month XX, 20XX, County issued a Work Order Solicitation (WOS) to solicit for Work Orders with qualified Contractors to provide services for the Incarcerated Parent Services Program; and

WHEREAS, Contractor was selected as one of the highest-ranking Proposers and awarded a Work Order to provide the services described herein; and

WHEREAS, the Master Agreement provides that Work Orders will be issued and executed in accordance with Master Agreement, Paragraph 3.0, WORK; and

WHEREAS, pursuant to Government Code Sections 26227, 31000 and 53703, County is permitted to contract for services; and

WHEREAS, Assembly Bill (AB) 2994 County Children's Trust Fund for the purpose of funding child abuse and neglect prevention and intervention programs is available to extend the Work Order; and

NOW THEREFORE, in consideration of the mutual covenants contained herein, and for good and valuable consideration, County and Contractor agree to the following:

1.0 APPLICABLE DOCUMENTS

Exhibits attached to and form a part of this Work Order. In the event of any conflict or inconsistency in the definition or interpretation of any work, responsibility, schedule, or the contents description of any task, deliverable, goods, service, or other work, or otherwise between the base Work Order and the attachments, or between attachments, such conflict or inconsistency will be resolved by giving precedence first the Master Agreement, this Work Order, and then the attachments according to the following priority.

Standard Exhibits:

Exhibit A	Statement of Work
Exhibit B	Price Sheet
Exhibit C	Line Item Budget and Budget Narrative
Exhibit D	Work Order Administration
Exhibit E	Auditor-Controller Contract Accounting and Administration Handbook

2.0 WORK

Contractor must satisfactorily perform all services set forth in **Exhibit A (Statement of Work)**, attached hereto and incorporated by reference, and in accordance with the Master Agreement. If Contractor fails to perform effectively and efficiently within the first thirty (30) days of the term of the Work Order, the Work Order may be terminated, and Contractor may be replaced.

County will issue a written start work notice to Contractor indicating when services under this Work Order can begin. Contractor must not begin any services under this Contract without such written start work notice from the County. County has the right to issue a written stop work order whenever the County deems that it is in its best interest to do so, and Contractor must stop work immediately upon receipt of such written stop work notice.

3.0 TERM OF WORK ODER

The term of the Work Order will be for an initial one (1) year, which will commence on **July 1, 2027** and end on **June 30, 2028**, unless sooner terminated or extended, in whole or in part, as provided under the Work Order, or until County no longer requires Contractor's Services.

County will have the sole power to exercise any option to extend this Work Order term for up to **four (4) additional one (1) year extension periods**. Each such extension option may be exercised at the sole discretion of the Director of the Department of Children and Family Service (DCFS), or designee, as authorized by the Board of Supervisors, provided that existing budgeted resources are utilized and sufficient funding is available for any exercised option.

4.0 MAXIMUM CONTRACT AMOUNT AND INVOICE PAYMENT

4.1 The Maximum Annual Contract Amount for this Contract is $X,XXX,XXX.

4.2 County agrees to compensate Contractor in accordance with the payment structure set forth in **Exhibit B (Price Sheet).** Contractor must not add or replace services or personnel without the prior written permission of the County Program Manager or designee.

4.3 The Contractor must submit monthly invoices and required supporting documentation under this Work Order to the DCFS County Program Manager for review and approval. The Contractor must also submit an electronic copy via email to DCFS Accounting Services.

4.3.1 The electronic invoice must be emailed by a representative of the Contractor, whose email address has been approved by the Program Manager.

4.3.2 Invoices received from an email address not approved by the Program Manager will not be accepted.

4.3.3 Emails containing invoices must come from a contractor specific domain and not from a generic third-party platform (e.g. Gmail, Hotmail, etc.).

4.3.4 Invoices and supporting documentation should be submitted to:

County of Los Angeles
Department of Children and Family Service
Attention: County Program Manager as identified on
Exhibit D, Work Order Administration and email a duplicate copy as well.

And a duplicate copy to:

County of Los Angeles
Department of Children and Family Services
Attention: Accounting Services, Contract Accounting Unit
510 South Vermont Avenue, 14th Floor
Los Angeles, CA 90020
ContractInvoices@dcfs.lacounty.gov

4.4 All invoices submitted by the Contractor for payment must have the written approval of the County's Program Manager prior to any payment thereof. In no event will the County be liable or responsible for any payment prior to such written approval. Approval for payment will not be unreasonably withheld.

4.5 Contractor must submit a monthly invoice in arrears for services rendered in the previous month. Contractor must submit all invoices within fifteen (15) days of the last day of the month in which the services were rendered. Any invoices submitted more than thirty (30) days after the last day of the month the services were rendered will constitute as "past due invoice." Past due invoices must be submitted no later than sixty (60) days after the last day of the month in which the services were rendered. Notwithstanding any other provision of this Work Order, Contractor and County agree that the County will have no obligation whatsoever to pay any past due invoices which are submitted more than sixty (60) days after the last day of the month in which services were rendered. County may, in its sole discretion, pay some or all of a past due invoice which Contractor has submitted more than sixty (60) days after the last day of the month in which services were rendered provided sufficient funds remain available under this Work Order. These same timeframes will also apply to the submission of the Contractor's final invoice.

4.6 Whether or not Federal dollars will be utilized to pay for services under this Work Order, expenditures made by Contractor in the operation of this Work Order must be in compliance and in conformity with the Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards, 2 Code of Federal Regulations (CFR), Title 2, Part 200.

4.7 Payments to Contractor will be made in arrears on a monthly basis for services performed, provided that the Contractor is not in default under any provision of this Work Order. County has no obligation to pay for any work except those expressly authorized by this Work Order.

4.8 In compliance with the Internal Revenue Service (IRS) requirements, Contractor must provide the Contractor's Tax Identification Number. Furthermore, the Tax Identification Number is necessary for processing payments, as required by the County Auditor-Controller.

4.9 Contractor is responsible for the accuracy of invoices submitted to County. Further, it is the responsibility of Contractor to reconcile or otherwise correct inaccuracies or inconsistencies in the invoices submitted by Contractor and to notify County or any overpayments received by Contractor. Any overpayment received by Contractor, as determined by County Program Manager, or designee, must be returned to County by Contractor within thirty (30) days of receiving notification of such overpayment from the

County, or may be set off at County's election against future payments due to Contractor. Notwithstanding any other provision of this Work Order, Contractor must return to County any and all payments which exceeds the Maximum Annual Contract Amount for the corresponding contract year. Furthermore, Contractor must return said payments within thirty (30) days of receiving notification of overpayment from the County or immediately upon discovering such overpayment, whichever date is earlier.

4.10 Contractor will not be paid for expenditures beyond the Maximum Annual Contract Amount for the corresponding contract year, and Contractor agrees that County has no obligation, whatsoever, to pay for any expenditures by Contractor that exceeds the Maximum Annual Contract Amount for said contract year.

4.11 Suspension and Withholding of Payment: In addition to other remedies, County reserves the right to suspend or withhold all payments to Contractor if required reports are not provided to County on a timely basis; if there are continuing deficiencies in Contractor's reporting, record keeping or invoicing requirements; or if Contractor's performance of the work is not adequately evidenced or performed.

4.12 County and Contractor agree that this is a firm-fixed priced price Work Order not to exceed the Maximum Annual Contract Amount. During the term of this Work Order, County will compensate Contractor, as specified in **Exhibit B (Price Sheet)**, for the services set forth in **Exhibit A (Statement of Work)**, in accordance with Part IV of this Work Order.

4.13 Contractor must have no claim against County for, nor be entitled to, payment or reimbursement for any tasks or services performed, nor for any incidental or administrative expenses whatsoever incurred in or incidental to performance hereunder, except as specified herein.

4.14 No Payment for Services Provided Following Expiration-Termination of Work Order: Contractor must have no claim against County for, nor be entitled to payment or reimbursement, of any kind whatsoever, for any service provided by the Contractor after the expiration or other termination of this Work Order. Should the Contractor receive any such payment, Contractor must immediately repay all such funds to County. Payment by County for services rendered after expiration/termination of this Work Order must not constitute a waiver of County's right to recover such payment from the Contractor. This provision will survive the expiration or other termination of this Work Order.

4.15 Contractor's Budget is attached hereto and incorporated by reference here in as **Exhibit C (Line Item Budget and Budget Narrative)**. The line items must provide sufficient detail to determine the quality and quantity of services to be delivered. Contractor represents and warrants that the Budget is true and correct in all respects and will deliver services in accordance with the Budget. In the event of a change in the Maximum Annual Contract Amount, or a reallocation of the Budget, or a material change to the scope of work, Contractor must amend the Budget consistent with any changes and submit the Budget to the County Program Manager for approval.

4.16 Contractor, without prior approval of County, may reallocate up to a maximum of 10 percent (10%) of the Maximum Annual Contract Amount between categories (i.e., personnel, employee benefits, supplies and expenses, equipment, travel, and indirect costs) of Contractor's approved budget. In any event, such revisions must not result in any increase in the Maximum Annual Contract Amount. Such requests to County must be addressed to the County Program Manager.

4.17 Contractor must limit administrative and indirect costs to 10 percent (10%) of the total expenditures of the contract funds.

5.0 FUNDING SOURCE

Provision of services under this Work Order for Incarcerated Parent Services Program is 100 percent funded by AB 2294 funds.

6.0 ADMINISTRATION OF WORK ORDER

The County's Program Director, County's Program Manager, Contractor's Program Manager and the Contractor's Authorized Official are identified in **Exhibit D (Work Order Administration)**.

7.0 OPTIONAL UNIQUE INSURANCE COVERAGE

Additional insurance language and requirements may be incorporated into future resultant Work Orders, as deemed necessary.

8.0 HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT OF 1998 (HIPAA)

Applicable HIPAA language and requirements may be incorporated into future resultant Work Orders, as deemed necessary.

9.0 BACKGROUND AND SECURITY INVESTIGATIONS

All Contractor staff performing work under this Work Order and the underlying Master Agreement will be required to undergo and pass, to the satisfaction of the County, a background investigation in accordance with subparagraph 7.5, Background and Security Investigations of the Master Agreement. The County will review Contractor's hiring and personnel policies which must include appropriate safeguards and hiring considerations for all staff.

Contractor must immediately notify County of any arrest and/or subsequent conviction, other than for minor traffic offenses, of any employee, independent contractor, volunteer staff or subcontractor who may come in contact with children while providing services under this Work Order when such information becomes known to Contractor.

Contractor agrees not to engage or continue to engage the services of any person convicted of any crime involving harm to children, or any crime involving conduct inimical to the health, morals, welfare or safety of others, including but not limited to the offenses specified in Health and Safety Code, Section 11590 (offenses requiring registration as a controlled substance offender) and those crimes listed in the Penal Code which involve murder, rape, kidnap, abduction, assault and lewd and lascivious acts.

10.0 COMPLIANCE WITH AUDITOR-CONTROLLER CONTRACT ACCOUNTING AND ADMINISTRATION HANDBOOK

The County of Los Angeles Auditor-Controller (hereafter "A-C") Contract Accounting and Administration Handbook (hereafter "A-C Handbook") is incorporated herein by reference for all County contracts and available on the A-C website (https://auditor.lacounty.gov/) and also linked at https://auditor.lacounty.gov/wp-content/uploads/2025/07/A-C-Handbook-Revised-July-2025.pdf. Contractor must comply with the requirements set forth in **Exhibit E (A-C Handbook)**, as amended from time to time, and all applicable laws.

Contractor will be responsible for conducting annual financial audits of its agency and its subcontractors(s) if required by County and/or the California Department of Social Services (CDSS), to be conducted by an independent certified public accountant and in accordance with generally accepted auditing standards. Within 30 calendar days after issuance of such audit reports, Contractor will forward copies of such reports by email to:

Department of Children and Family Services
Contract Compliance Division
Email: CAD-Fiscal-Compliance@dcfs.lacounty.gov

11.0 CHILD ABUSE PREVENTION REPORTING

11.1 Contractor agrees that the safety of the child will always be the first priority. To ensure the safety of children, Contractor will immediately notify County and the Child Abuse Hotline at 1-800-540-4000 or the Child Abuse Reporting Electronic System at https://reportchildabusela.org whenever

Contractor reasonably suspects that a child has been a victim of abuse or is in danger of future abuse. The Contractor will remain with the child if imminent risk is present.

11.2 Contractor must ensure that all known or suspected instances of child abuse are reported to a child protection agency as defined in Section 11164, et. Seq. of the Penal Code. This responsibility must include:

11.2.1 A requirement that all employees, consultants, or agents performing services under this Work Order, who are required by the California Penal code to report child abuse, sign a statement that he or she knows of the reporting requirements and will comply with them.

11.2.2 The establishment of procedures to ensure reporting even when employees, consultants or agents who are not required to report to report child abuse under California Penal Code gain knowledge of, or reasonably suspect that a child has been a victim of abuse or neglect.

11.2.3 The assurance that all employees of Contractor and subcontractors understand that the safety of the child is always the first priority.

12.0 CONDUCT OF PROGRAM

Contractor must abide by all terms and conditions imposed and required by this Work Order and must comply with all subsequent revisions, modifications, and administrative and statutory changes made by the State, and all applicable provisions of State and Federal regulations. Failure by Contractor to comply with provisions, requirements or conditions of this Work Order, including, but not limited to, performance documentation, reporting and evaluation requirements, will be a material breach of this Work Order and may result in the withholding of payments, financial penalties, and/or termination as stated herein.

13.0 CONTRACTOR ALERT REPORTING DATABASE

The County maintains databases that track/monitor Contractor performance history. Information entered into such databases may be used for a variety of purposes, including determining whether the County will exercise a contract term extension option.

14.0 EMPLOYEE BENEFITS AND TAXES

Contractor must be solely responsible for providing to, or on behalf of its employees, all legally required salaries, wages, benefits, or other compensation.

County will have no liability or responsibility for any taxes, including, without limitation, sales, income, employee withholding and/or property taxes which may be imposed in connection with or resulting from this Work Order or Contractor's performance hereunder.

15.0 FIXED ASSETS

Title to all fixed assets purchased with County funds designated by the County for that purpose under this Work Order will remain with County. A "Fixed Asset" is defined hereunder as any equipment costing Five Thousand Dollars ($5,000) or more, with a useful life of more than one year. Such assets must be maintained and repaired by Contractor during the term of this Work Order. Contractor must provide an accounting of such assets at the termination or expiration of this Work Order and must deliver same to County upon County's written request. Contractor must have the option upon the expiration or termination of the Work Order to acquire such assets at a price to be mutually agreed upon by County and Contractor.

16.0 FORMER FOSTER YOUTH CONSIDERATION

Should Contractor require additional or replacement personnel after the effective date of this Work Order to perform services set forth herein, Contractor must give consideration (after County employees, and GAIN/START participants as described in the Master Agreement, subparagraph 8.10) for any such position(s) to qualified former foster youth. Contractor must notify County of any new or vacant position(s) within Contractor's firm by sending via U.S. mail or email, a list denoting any position(s) for which hiring is anticipated to:

County of Los Angeles
Department of Children and Family Services
Attention: Division Chief, Youth Development Services
1933 S. Broadway, 6th Floor,
Los Angeles, CA 90007
Email: youthds@dcfs.lacounty.gov

The notice sent by Contractor must indicate the position(s)/title(s) for vacant or new employment opportunity, description of same requirements/qualifications for position(s), anticipated pay rate or salary schedule, the location where application(s)/requests for application(s) may be sent, final date of acceptance for applications, and any special circumstances relevant to the hiring procedure for said position(s).

Contractor is exempt from the provisions of this Section if it is a governmental entity.

17.0 USE OF FUNDS

All uses of funds paid to Contractor and other financial transactions related to Contractor's provision of services under this Work Order are subject to review and/or audit by DCFS, County's Auditor-Controller or its designee, and the State of California. In the event this Work Order is subject to audit exceptions, Contractor must pay to County the full amount of Contractor's liability for such audit exceptions, as determined by DCFS, upon demand by County.

18.0 CLOSE-OUT REPORTING REQUIREMENTS

The close-out is a process that takes place upon the end of the Fiscal Year (Annual Close-out) and any other period when this Work Order is terminated or expired (Contract Close-out).

The purpose of the close-out process is to ensure that final reports are received and evaluated, allowable costs are determined, amounts due to either the County or the Contractor are determined, and payment arrangements are made. The County's determination in all matters regarding the close-out process is final.

A. Annual Close-out Report

Contractor must submit an Annual Close-out Report. The Annual Close-out Report will be due within ninety (90) calendar days after each Fiscal Year ends, on a date determined by the County in its sole and absolute discretion. The County will give a minimum of thirty (30) days' prior notice of the date, as well as the manner of submission for the report (e.g., via e-mail, hand-delivered physical copies). The report must include a summary of expenditures and accruals through the last day of the Fiscal Year, along supporting documentation, which may include, but is not limited to, final invoices, payroll records, and reconciliations. Contractor must ensure that all invoices, along with proper supporting documentation, are submitted and reconciled, contingent upon County's written approval, prior to the submission of its Annual Close-out Report.

B. Contract Close-out Report

Contractor must submit a Contract Close-out Report. The Contract Close-out Report will be due within ninety (90) calendar days after this Work Order is terminated or expired, on a date determined by the County in its sole and absolute discretion. The County will give a minimum of thirty (30) days' prior notice of the date, as well as the manner of submission for the report (e.g., via e-mail, hand-delivered physical copies). The report must include a summary of expenditures and accruals through the Work Order termination or expiration date, along with supporting documentation, which may include, but is not limited to, final invoices, payroll records and reconciliations. Contractor must ensure that all invoices, along with proper supporting documentation, are submitted and reconciled, contingent upon County's written approval, prior to the submission of its Contract Close-out Report.

C. Contractor must ensure that prior Close-out Reports are submitted to the County before any subsequent Close-out Reports are submitted. Contractor will not submit a Contract Close-out Report or more recent Annual Close-out Reports if any previous Annual Close-out Report has not been submitted to the County.

- If the Director, or his/her designee, determines that there are deficiencies in Contractor's compliance with close-out reporting requirements, the Director, or his/her designee, may resort to corrective actions as outlined in Master Agreement, Subparagraph 8.25, Liquidated Damages.

JUSTICE SUPPORT SERVICES
MASTER AGREEMENT (JSSMA)
NO. ##-####

WORK ORDER NO. XX-XX-XX

Contractor's signature on this Work Order document confirms Contractor's agreement with all provisions of the Work Order and reaffirms its obligations under the Master Agreement. All terms of the Master Agreement will continue to remain in full force and effect. The terms of the Master Agreement will govern and take precedence over any conflicting terms and/or conditions in this Work Order, regardless of any alleged oral promise made to Contractor by any County personnel or agent whatsoever.

IN WITNESS WHEREOF, Contractor has executed this Work Order, or caused it to be duly executed and the County of Los Angeles, by order of its Board of Supervisors has caused this Work Order to be executed on its behalf by the County's Director of the Justice, Care and Opportunities Department, or their authorized designee thereof, on the day, month, and year first written above.

COUNTY OF LOS ANGELES

By:____________________________________

LISA E. MANDEL, Interim Director
Department of Children and Family Services

[CONTRACTOR]

By: ____________________________________
[Name]
[Title]

APPROVED AS TO FORM:
BY THE OFFICE OF THE COUNTY COUNSEL
DAWYN R. HARRISON
County Counsel

By: ____________________________________
David Beaudet, Senior Deputy County Counsel

STANDARD EXHIBITS

A STATEMENT OF WORK AND ATTACHMENTS

B PRICE SHEET (NOT ATTACHED TO CONTRACT)

C LINE-ITEM BUDGET AND BUDGET NARRATIVE (NOT ATTACHED TO CONTRACT)

D WORK ORDER ADMINISTRATION

E AUDITOR-CONTROLLER CONTRACT ACCOUNTING AND ADMINISTRATION HANDBOOK

COUNTY OF LOS ANGELES

DEPARTMENT OF CHILDREN AND FAMILY SERVICES

INCARCERATED PARENTS SERVICES PROGRAM

EXHIBIT A - STATEMENT OF WORK (SOW)

Month Year

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LIST OF TECHNICAL ATTACHMENTS FOR STATEMENT OF WORK

STATEMENT OF WORK

1.0 PREAMBLE

The County of Los Angeles (County) seeks to collaborate with its community partners to enhance the capacity of the health and human services system to improve the lives of Department of Children and Family Services (DCFS) children and families. These efforts require, as a fundamental expectation, that the County's contracting partners share the County and community's commitment to provide health and human services that support the achievement of the County's Strategic Plan, Mission, Values, Vision, Goals, and Performance Outcomes. Key to these efforts is integrating service delivery systems and the adoption of the Customer Service and Satisfaction Standards.

The County's Vision is a value driven culture, characterized by extraordinary employee commitment to enrich lives through effective and caring service and empower people through knowledge and information. This philosophy of service and excellence is anchored in the shared values.

These shared values are encompassed in the County’s Strategic Plan’s three Goals: 1) Make Investments that Transform Lives; 2) Foster Vibrant and Resilient Communities; and 3) Realize Tomorrow’s Government Today.

Improving the safety and well-being of youth, NMDs, and the preservation of families requires coordination, collaboration, and integration of services across functional and jurisdictional boundaries by and between County departments/agencies and community and contracting partners.

The primary conditions that represent the well-being we seek for all children and families in Los Angeles County are delineated in the following five outcomes, adopted by the Board of Supervisors in January 1993.

- Good Health;
- Economic Well-Being;
- Safety and Survival;
- Emotional and Social Well-Being; and
- Education and Workforce Readiness.

Recognizing that no single strategy - in isolation - can achieve the County's well-being outcomes for children and families, consensus has emerged among County and community leaders that making substantial improvements in integrating the County's health and human services system is necessary to move toward achieving these outcomes. The County has also established the following values and goals to guide this effort to integrate the health and human services delivery system.

- Families are treated with respect in every encounter within the health, educational, and social services systems.

- Families can easily access a broad range of services to address their needs, build on their strengths, and achieve their goals.

- There is no "wrong door": wherever a family enters, the County service system is the right place.

- Families receive services tailored to their unique situations and needs.

- Service providers and advocates involve families in determining service plans and proactively provide families with coordinated and comprehensive information, services, and resources.

- The County service system is flexible and able to respond to service demands for both the countywide population and specific population groups.

- The County service system acts to strengthen communities, recognizing that just as individuals live in families, families live in communities.

- County agencies work seamlessly with public and private service providers, community-based organizations, and other community partners.

- County agencies and their partners work together seamlessly to demonstrate substantial progress toward making the system more strength-based, family-focused, culturally competent, accessible, user-friendly, responsive, cohesive, efficient, professional, and accountable.

- County agencies and their partners focus on administrative and operational enhancements to optimize the sharing of information, resources, and best practices while protecting families' privacy rights.

- County agencies and their partners pursue multi-disciplinary service delivery, a single service plan, staff development opportunities, infrastructure enhancements, customer service and satisfaction evaluation, and revenue maximization.

- County agencies and their partners create incentives to reinforce the direction toward service integration and a seamless service delivery system.

- The County service system embraces a commitment to the disciplined pursuit of results accountability across systems. Specifically, any strategy designed to improve the County's human services system for children and families should ultimately be judged by whether it helps achieve the County's five outcomes for children and families: good health, economic well-being, safety and survival, emotional and social well-being, and education and workforce readiness.

- The County, its clients, contracting partners, and the community will continue to work together to develop ways to make County services more accessible, customer-friendly, better integrated, and outcome-focused. Several departments have identified shared themes in their strategic plans for achieving these goals, including making an effort to become more consumer/client-focused, valuing community partnerships and collaborations, emphasizing values and integrity, using a strengths-based and multi-disciplinary team approach. County departments are also working to provide the Board of Supervisors and the community with a better understanding of how resources are being utilized, how services are being provided, and the results of the services.

The County of Los Angeles health and human service departments and their partners are working together to achieve the following Customer Service and Satisfaction Standards to improve outcomes for children and families.

1.1 Personal Service Delivery

The service delivery team (staff and volunteers) will treat customers and each other with courtesy, dignity, and respect

- Introduce themselves by name
- Listen carefully and patiently to customers
- Be responsive to cultural and linguistic needs
- Explain procedures clearly
- Build on the strengths of families and communities

1.2 Service Access

Service providers will work proactively to facilitate customer access to services.

Provide services as promptly as possible

- Provide clear directions and service information
- Outreach to the community and promote available services
- Involve families in service plan development
- Follow-up to ensure appropriate delivery of services

1.3 Service Environment

Service providers will deliver services in a clean, safe, and welcoming environment, which will support their effective delivery.

- Ensure a safe environment
- Ensure a professional atmosphere
- Display vision, mission, and values statements
- Provide a clean and comfortable waiting area
- Ensure privacy
- Post complaint and appeals procedures

The basis for all County health and human services contracts is providing the highest level of quality services that support improved outcomes for children and families. The County and its contracting partners must work together and share a commitment to achieve a common vision, goals, outcomes, and standards for providing services.

2.0 DCFS MISSION STATEMENT

The DCFS Vision, Mission, and Values are as follows:

- Vision: Children thrive in safe families and supportive communities.
- Mission: DCFS practices a uniform service delivery model that measurably improves Child safety, Permanency, and Access to adequate and caring services.
- Values: Cultural Sensitivity, Leadership, Accountability, Integrity, and responsiveness.

3.0 BACKGROUND

3.1 On July 25, 2006, the Board of Supervisors instructed DCFS to work with the Los Angeles Sheriff's Department (LASD) to develop a program similar to the San Francisco/Friends Outside model that enhances services and resources for incarcerated parents whose children may have been placed in foster care, for cases wherein such interaction is allowed in the family reunification plan approved by the court or the court ordered case plan. The program was initially named "Incarcerated Parents Project" (IPP) but is now referred to as the Incarcerated Parent Services Program (IPSP).

3.1.1 IPSP intends to decrease the emotional trauma experienced by children resulting from the parent's incarceration by 1) creating opportunities for improved contact between parent and child to ensure that relationships are nurtured and bonding improved, especially for infants and younger children; 2) increasing family bonding time in the jail since parent-child family bonding time has proven to have impact in decreased recidivism and decreased time to reunification within the child welfare and criminal justice systems; and 3) increasing parents' participation in available services, including but not limited to parenting classes, so that upon release, parents can integrate behavioral changes and lessons learned to provide healthier, safer homes for their reunified children.

In March 2009, the Los Angeles County Board of Supervisors approved the use of Assembly Bill (AB) 2994 funds for the IPP to improve services for parents and promote family bonding time between children and their parents incarcerated in the Los Angeles County Jail system.

4.0 COMMITMENT TO EQUITY, INCLUSION AND DIVERSITY

4.1 DCFS Equity Goal

Equity is at the center of everything we do and threads throughout all of our bodies of work. We believe that creating a culture of safety, equity, and community ensures improved service delivery and positive outcomes for children, youth, families, and the communities where they reside.

DCFS is dedicated to addressing the needs of underserved and marginalized populations by ensuring equitable access, inclusion, diversity, and opportunities for all children, youth, and families. The plan of equitable access provides resources to high-risk and vulnerable children, including children/youth who are part of an overrepresented race or ethnic group within the Los Angeles County Child Welfare system, and with a focus on Black, Indigenous, and People of Color (BIPOC) and Lesbian, Gay, Bisexual, Transgender, Queer/Questioning, Intersex, Asexual/A-romantic, Two Spirit, and other gender and sexual minority communities. The plus symbol acknowledges other identities and expressions (LGBTQIA2S+) children.

The Incarcerated Parents Services Program (IPSP) Contractors must commit to these goals.

5.0 DEFINITIONS

5.1 The following words as used herein must be construed to have the following meanings, unless otherwise apparent from the context in which they are used:

5.1.1 Human Services Aide - DCFS staff who assist the Children's Social Worker.

5.1.2 Children's Social Worker (CSW) - Social Worker(s) with DCFS managing caseloads of children who are under the supervision of DCFS.

5.1.3 Contractor's Case Manager - Contractor's staff responsible for performing deliverables of the Statement of Work.

5.1.4 Contractor's Program Director (CPD) - Contractor's officer or employee responsible for administering the Contract by the Statement of Work.

5.1.5 County Program Manager (CPM) - County representative responsible for management of contract operation and overseeing monitoring activities.

5.1.6 County Program Monitor (CP Monitor) - County representative responsible for daily monitoring of contract deliverables and overseeing Contractor activities.

5.1.7 County Jails - Los Angeles County Sheriff’s Department (LASD) facilities housing inmate populations.

5.1.8 Century Regional Detention Facility (CRDF), located at 11705 Alameda Street, Lynwood, California, 90262. Currently houses female inmates only

5.1.9 Day - Any day, Monday through Sunday, during hours that are responsive to the needs of the targeted demographics, which may include evening (5:00 p.m. to 8:00 p.m.) and weekend hours.

5.1.10 DCFS - Department of Children & Family Services, the County of Los Angeles' Child Protection Agency.

5.1.11 Men’s Central Jail (MCJ) - 441 S. Bauchet St., Los Angeles 90012.

5.1.12 Parent - The parent or legal guardian of a child under the jurisdiction of DCFS who is incarcerated in the Los Angeles County Jail system.

5.1.13 North County Correctional Facility (NCCF) – 29340 The Old Road, Saugus, 91350

5.1.14 Pitchess Detention Center - South County Correctional – 29330 The Old Road, Castaic, 91384

5.1.15 Pitchess Detention Center - North County Correctional – 29320 The Old Road, Castaic, 91384

5.1.16 Twin Towers (TT) - 450 S. Bauchet St., Los Angeles, 90012.

5.1.17 Strengths-Based Services - Services that provide support and resources to individuals by identifying and building upon their assets and skills to help them create needed change in their behavior. Strengths are emotional and behavioral skills, competencies, and characteristics that 1) create a sense of personal accomplishment, 2) contribute to satisfying relationships, 3) enhance one's ability to deal with stress and adversity and 4) promote moral, social and emotional skills, and other types of development.

6.0 COUNTY RESPONSIBILITIES

County will provide a County Program Manager (CPM) to coordinate the delivery of IPSP services under this Contract.

6.1 The CPM or designated designee is responsible for the management of the Contract operation and will have full authority to monitor the Contractor's performance in the day-to-day operation of this Contract.

6.2 Overall program coordination between the Contractor and County must be through the CPM or designee and the Contractor's Program Director or designated designees.

6.3 The CPM may, at his or her sole discretion, direct the Contractor to remove any of its personnel who the CPM determines has performed acts that are inimical to the interest of children, or which otherwise made it inappropriate for such persons to be assigned to the provision of these Contract services

6.4 The CPM will provide direction to the Contractor in areas relating to DCFS policy, information and procedural requirements.

6.5 The CPM is not authorized to make any changes in the terms and conditions of this Contract and is not authorized to obligate the County in any way beyond the terms of this Contract.

6.6 The County Program Manager (CPM) is identified in Attachment D, Work Order Administration. The CPM will monitor the Contractor's performance by the following:

County's Quality Assurance Plan (QAP):

After the contract award, the County or its agent will evaluate the Contractor's performance under the contract periodically. Such evaluation will include assessing the Contractor's compliance with all terms in the Contract and performance standards identified in the Statement of Work. The Contractor's deficiencies, which the County determines are severe or continuing and that may jeopardize the performance of the Contract, may be reported to the County's Board of Supervisors. The report will include improvements/corrective action measures the County and Contractor took. If improvement does not occur consistently with the Corrective Action Plan (CAP), the County may terminate the Contract in whole or part, or impose other penalties as specified in the Contract.

The Outcome Measures Summary (OMS) including performance targets are outlined in Attachment A-1on this SOW.

6.7 If service delivery is deficient or Contract requirements are not met, the CPM will notify the Contractor by phone, e-mail, written notice, or User Complaint

Report (UCR) (Attachment A-3). The Contractor must respond within 48 business hours of receipt.

6.8 Contractor must produce CAP as requested and, if applicable, must note in monthly reports any changes to internal processes, policies or procedures required to comply with any CAPs.

7.0 CONTRACTOR'S GENERAL RESPONSIBILITIES

7.1 Contractor must have a minimum of two (2) years of experience working with incarcerated parents (for example providing visitation or case management services or in-jail supportive services). One year of experience may be substituted by working with child welfare involved children and families or providing monitored visitation services and/or working in the criminal justice system.

7.2 Contractor must appoint a Contractor Program Director (CPD) responsible for administering and overseeing all of the IPSP services provided under this Contract. The name and phone number of the Program Director and that of an designee authorized to act on behalf of the Contractor in the Program Director's absence must be designated in writing under Work Order Administration, Exhibit D.

7.3 The CPD or designee must respond to all calls, emails, and/or reports from the CPM regarding Contractor's performance within one business day (not to include weekends or holidays).

7.4 Contractor must provide IPSP services on days and during hours, which are responsive to the needs of the targeted demographics, which may include evening (5:00 P.M.-8:00 P.M.) and weekend hours.

7.5 The CPD or designee must be available during the County's regular business hours of Monday through Friday, from 8:00 A.M. until 5:00 P.M., to respond to County inquiries and to discuss problem areas and must have full authority to act for the Contractor on all matters relating to the daily operation of this Contract. The CPD must not be required to work on the following County Holidays:

- New Year's Day
- Martin Luther King's Birthday (Third Monday in January)
- Presidents Day (Third Monday in February)
- Farm Workers Day (March 31 or the nearest Monday)
- Memorial Day (Last Monday in May)
- Juneteenth (June 19th)
- Independence Day
- Labor Day (First Monday in September)

- Indigenous Peoples Day (Second Monday in October)
- Veterans Day (November 11)
- Thanksgiving Day (Fourth Thursday in November)
- Day after Thanksgiving (Friday after Thanksgiving)
- Christmas Day

7.6 CPD must work with the County Program Manager to help resolve noncompliance with contractual obligations before a problem occurs.

7.7 The CPD maintains the flow of information on management and policy changes between the Contractor and the County.

7.8 Contractor must provide a dedicated full-time Case Manager for IPSP.

7.9 Contractor must provide at least one half-time bilingual (Spanish/English) Case Manager who also meets the above requirements.

7.10 Bilingual staff will be hired to meet the needs of the youth and inmates being served. Experience working in underserved communities, including correctional facilities, is highly desirable.

7.11 Contractor must provide a minimum of twenty-five (25%) percentage-time Bachelor’s level or higher-level staff to supervise the Case Manager.

7.12 Provide additional sufficient and competent personnel, as necessary, to perform all work by the requirements of the contract. The CPD, or other manager in the Contractor’s employment, must supervise all Contractor's personnel (including volunteers and interns) who have direct client contact and are assigned to work on this Contract.

7.13 Contractor must notify County within twenty-four (24) business hours of the Contractor’s notification (not to include weekends and holiday) of any sudden or planned changes in Contractor's authorized personnel (including volunteers and interns) that may affect the operation of this Contract.

7.14 Personnel hiring (including volunteers and interns) is subject to the pre-approval of the CPM or designee.

7.15 The Contractor must not permit any employee to perform services under the influence of any alcoholic beverage, medication, narcotic, or other substance, which might impair the employee's physical or mental performance. The Contractor must ensure that section 7.14 is included in all subcontracts for this Program.

7.16 Contractor agrees that any work performed outside the scope of this SOW must be deemed a gratuitous act on the part of Contractor and, therefore, Contractor must have no claim against County. Unless as required in this

Statement of Work or as instructed by the CPM, the Contractor must not schedule or conduct any meetings or negotiations under this Contract on behalf of the County or DCFS.

7.17 Staff Requirements

7.17.1 CASE MANAGER: Must have a Bachelor's degree in Child Development, Criminal Justice, Sociology, Social Work, Psychology, or a closely related field. When using a closely related field, two years of experience working with children and families connected with child welfare may be substituted. A minimum of four years of experience working directly with children and families connected with child welfare may be substituted for a Bachelor’s Degree. Experience working in the criminal justice system is highly desirable and may be substituted for one year of experience. Options other than a Bachelor’s Degree must be pre-approved by the CPM or designee. The Case Manager must have knowledge in child welfare and child development, experience in child(ren) and parent interaction, and competent to provide client services, maintain client records. The Case Manager should have a minimum of one year’s experience addressing the needs of underserved and marginalized populations including the incarcerated. Case Manager must be competent to provide client services, and act as a liaison to DCFS CSWs/SCSWs.

7.17.2 Contractor must ensure volunteers are:

- College interns or community volunteers approved by the Contractor and CPM or designee.
- Appropriately trained to provide IPSP services; and
- Are appropriately cleared, including criminal clearances.

7.17.3 Contractor Program Director (CPD must have a minimum of a Bachelor’s Degree in Child Development, Criminal Justice, Sociology, Social Work, Psychology, or a closely related field and four years of experience working in child welfare and/or criminal justice. Alternate experience and educational backgrounds must be pre-approved by the CPM.

7.17.4 Program Supervisor for Case Managers and other staff with direct client contact must meet the minimum requirements of a Case Manager and have a minimum of four years of experience working directly with children and families connected with child welfare. The Program Supervisor must have a minimum of two years of supervisor experience or have worked as an IPSP Case Manager for a minimum of two years. The Program Supervisor can be a percentage-time employee.

7.17.5 With CPM pre-approval, the CPD and the Program Supervisor positions can be filled by one person.

7.17.6 Interns can be used as Case Managers and must be supervised by the Program Supervisor.

7.18 Data Collection and Information Technology

Until the County offers an on-line referral system, the Contractor must create an IPSP referral email inbox.

7.18.1 The Contractor is responsible for reviewing and managing DCFS IPSP referrals submitted through the designated inbox. All referrals must be reviewed within 24 hours of receipt on each workday.

7.18.2 The Contractor must collect, manage, and submit data as directed by the County to demonstrate outcomes, including any new guidelines set forth by DCFS. The contractor must work with the County to develop and implement tracking systems, which include participant characteristics and demographics; collection and reporting of data on the outcomes and objectives; method of monitoring the quality of services provided; and survey instruments. The Contractor must perform data entry to support these activities.

7.18.3 The Contractor must cooperate with the County in collecting data by DCFS related to the specified permanency goals. The data collected should evaluate the link between the performance of the Contractor and DCFS outcome goals. The data analysis should consider barriers that may have interfered with the performance and outcome goals.

7.18.4 The Contractor must cooperate with the County to develop and transition to a DCFS automated referral system.

8.0 Target Population

8.1 Contractor must serve parents incarcerated in the Los Angeles County jail system that meet the following criteria:

8.1.1 Parents incarcerated in LASD jail facilities with a Los Angeles County DCFS case, in need of family bonding services with their children between the ages of 0 through 21, with an open case or referral, serviced by Los Angeles County DCFS, or

8.1.2 Parents incarcerated in LASD jail facilities who require service referrals and/or information related to their Los Angeles County DCFS cases.

8.1.3 Expectant parents incarcerated in LASD jail facility who do not have an open case with DCFS and need prevention case management services.

8.1.4 If it is determined that a parent does not have an open DCFS case Contractor may provide a one-time resources/referral packet.

8.2 Permanency cases, for which parental rights have been terminated, are not eligible for services, unless approved by CPM.

8.3 The County and Contractor may periodically collaborate to adjust the Target Population based on service needs and trends for the duration of the contract, with final approval from CPM.

8.4 Contractor's Case Manager must ensure that Parents meet all of the following criteria for family bonding time:

8.4.1 Be sufficiently stable to remain appropriate during the family bonding time, determined by the LASD staff in collaboration with the Contractor's Case Manager.

8.4.1.1 Contractor must cancel the family bonding time if parents are under the influence of controlled substances or exhibiting symptoms of withdrawal and notify DCFS CSW as soon as possible.

8.5 Contractor must ensure that there is (1) no discussion during the visit about the parent's DCFS or criminal case; (2) no promises about release dates or other similar issues that are beyond the parent's control and could lead to disappointment for the child.

8.6 Contractor’s Case Manager must document non-compliance with the above restrictions in the client file and provide documentation to DCFS upon request.

9.0 SCOPE OF WORK INCLUDING SERVICE TASKS AND DELIVERABLES

The Contractor must provide IPSP services to promote and monitor continued contact by facilitating family bonding time between children and parents or legal guardians, in conjunction with the DCFS case plan and/or Dependency Court orders. The primary focus of IPSP is to facilitate family bonding time. Case management services are provided in order to coordinate family bonding time.

Arranging family bonding time is a top priority for IPSP services, which are designed to maintain and/or improve parent-child relationships and increase parents' participation in court ordered and/or behavior-changing programs/services.

9.1 Referrals

9.1.1 Upon receipt of the referral form, Attachment A-4, Contractor's Case Manager must acknowledge receipt of the referral form within 2 business days by contacting the DCFS CSWs via email and CC the DCFS in-box: IPSP@dcfs.lacounty.gov.

9.1.2 Contractor will forward any potential referrals to IPSP@dcfs.lacounty.gov upon receipt. Upon Contractor receiving confirmation of eligible clients, Contractor will contact DCFS CSW to complete the referral form.

9.1.3 The Case manager must schedule and monitor a minimum of 15 visits a month (duplicated or unduplicated clients) and provide services to 30 unduplicated clients per month, which can include clients who had a visit. In the event Contractor is unable to monitor the minimum of 15 visits, the Contractor must provide a tracking log indicating why visits did not occur.

9.1.3.1 The scheduling minimum can be modified by the CPM or designee.

9.2 Information Gathering and Dissemination

9.2.1 Contractor must obtain case information, including contact information (name, telephone number, etc.) regarding their assigned DCFS CSW/SCSW.

9.2.1.1 Contractor must provide such information in writing to parents and document their contact with the parent in the parent's case file.

9.2.1.2 Contractor must provide all on-going updates to the IPSP plan for the parent to the CSW/SCSW.

9.2.2 Contractor must provide referrals to the parent regarding services and resources available at the facility in which they are incarcerated.

9.2.2.1 Such potential services and resources must include, but not be limited to, parenting classes, substance abuse, mental health, and other services appropriate for the parents.

9.2.2.2 Contractor must assist the parent to enroll in resources while incarcerated.

9.2.2.3 Contractor must prepare a referral and resources packet that will be provided to each parent to use upon release.

9.2.2.4 Contractor must use best efforts to provide individualized information to each parent.

9.2.2.5 The Contractor must document and/or keep copies of all referrals provided to the parents in their case file.

9.2.2.6 The Contractor must provide copies of referral documents via email to the DCFS CSW/SCSW or other DCFS representative.

9.2.3 Contractor must provide case management services including discussing the parent's needs and concerns during the parent's incarceration.

9.2.3.1 Upon identification the Contractor must provide a written report of the parent's needs and concerns to the assigned DCFS CSW/SCSW or other DCFS representative.

9.2.4 The Contractor must provide monthly email updates to DCFS CSW/SCSW on parental participation in case plan services while incarcerated in County facilities.

9.2.4.1 The Contractor's Case Manager must make best efforts to facilitate enrollment and participation in other jail-based programs.

- Contractor must maintain a log regarding the other jail-based programs in which the parent is involved.
- Contractor must monitor the level of participation, progress made, and any obstacles to the parent's completion of the program.
- Contractor must work with parent and the other jail-based programs to overcome any obstacles to the parent participation and completion of all jail-based programs.

9.2.4.2 Contractor's Case Manager must document family bonding time observations between clients and children.

- Contractor must use the approved observation log Attachment A-7

9.2.4.3 The Case Manager also documents completed case management tasks for each client Attachment A-7.

9.2.4.4 The Contractor's Case Manager must keep a log of days and hours worked at jail facilities Attachment A-7.

9.2.5 The Contractor must annually provide relevant training to the case manager(s) regarding the possible issues and reactions of children related to visiting their parents while the parent is incarcerated.

9.2.6 Contractor must work with DCFS CSWs to coordinate family bonding time between parents and their children.

9.2.7 Contractor must work with the assigned DCFS CSWs and LASD to minimize the barriers experienced by incarcerated parents to participate in family bonding time.

9.2.8 Contractor must advocate with LASD to move the incarcerated parents within the jail system as part of facilitating family bonding time.

9.3 Dependency Court Matters

9.3.1 Contractor must collaborate with the DCFS CSW to discuss the Court's orders and case plan goals for the parents.

9.3.2 The Contractor is responsible for assisting with contact and family bonding time plans between parent and child if allowed by the court and/or case plan.

9.3.3 Contractor must advise and provide information to parents on the importance of attending Dependency Court hearings and meeting legal timeframes.

9.3.3.1 The Case Manager must assist the Parent in becoming aware of their upcoming Court date, if any.

9.3.3.2 The Case Manager must refer the parent to their DCFS CSW to identify their Dependency Court-appointed attorney for all legal advice.

9.4 Permanency Planning

9.4.1 Contractor must use best efforts to obtain information on possible kinship caregivers or non-related extended family members for placement purposes and, when reunification is not likely, for possible permanency planning.

9.4.1.1 The Case Manager must discuss with the Parent possible resources for kinship care for their child(ren) as part of their ongoing contact with the Parent, as needed. All information obtained must be forwarded to the DCFS CSW within the next business day.

9.4.1.2 The Case Manager must document in their case file all names, addresses, telephone numbers, and email addresses for the resources provided to the Case Manager by the parent.

9.5 Protocol for Arranging Family bonding time

9.5.1 Requests for family bonding time may be initiated through various sources, including the DCFS CSW, Contractor staff, Parents, caregivers, family members, or children.

9.5.2 Upon completion of the requested family bonding time the Contractor's Case Manager must utilize the DCFS approved Referral Form, Attachment A-4 with the pertinent information.

9.5.2.1 A Copy of the Referral Form (Attachment A-4 must be included in the client's case file.

9.5.3 The Contractor's Case Manager will maintain a log as part of the monthly report of all family bonding time requests (Attachment A-7).

9.5.4 The Case Manager must utilize and maintain the IPSP Monthly Report, Attachment A-7 to list all parents receiving IPSP services.

9.5.4.1 Requests received from the incarcerated parent for family bonding time must be forwarded via email to the DCFS CSW. CSW will screen the requests for suitability.

9.5.5 Specific steps must be taken to ensure that the program complies with all protective and/or restraining orders:

9.5.5.1 Contractor's Case Manager must contact the appropriate DCFS CSW by email or phone before initiating family bonding time to determine whether the Parent has a restraining order that limits access to the child and, if so, the nature of those limits. This information will be recorded in the case notes and will include the person who provided the information and the date the information received.

9.6 Scheduling Family bonding time

9.6.1 Within one business day, once it is determined that family bonding time is appropriate, the Contractor's Case Manager will begin to make arrangements.

9.6.1.1 Contractors case notes must include CSW approval to initiate family bonding time.

9.6.2 The Contractor's Case Manager must obtain the completed and signed Parent/Child Family bonding time Agreement (Attachment A-6) from the incarcerated parent.

9.6.3 The Contractor's Case Manager must obtain the completed and signed Parent/Child Release of information (Attachment A-8) from the incarcerated parent.

9.6.4 The Contractor's Case Manager must keep a calendar of the scheduled family bonding time, update the schedule, and forward the schedule to the appropriate LASD personnel and the DCFS CPM and designee a minimum of one week in advance, whenever possible.

9.6.5 The Contractor's Case Manager must notify the DCFS CSW by email if the family bonding time schedule is modified due to lockdowns, changes in the Parent's housing, illnesses, etc. The caregiver is to be informed of the reason for the canceled visit. Best efforts must be made as soon as possible to notify the parties transporting the child(ren), assigned CSW and CPM or designee.

9.6.6 Contractor's Case Manager must monitor the schedule to confirm there are no modifications to the family bonding time appointments. Immediately or as early as possible, when modifications are identified, the Contractor's Case Manager will inform the parent and caregiver of the change to the schedule.

9.7 Facilitating Family bonding time

9.7.1 The DCFS CSW, Caregiver, Family bonding time Monitor (Contractor's Case Manager or other designated DCFS monitor), and/or parent will plan the family bonding time, including, but not limited to, preparing the participants for the visit, monitoring the visit, and debriefing the participants after the visit, as well as providing feedback to ensure that issues about the parent/child relationship are addressed and resolved as expeditiously as possible.

9.7.1.1 The Case Manager must ensure the child(ren) are informed prior to the family bonding time about the availability of an IPSP family bonding time video. The Case Manager can use the video and also explain what the child(ren) can expect from the beginning to the end of the visit.

9.7.2 The family bonding time must be monitored by the Contractor's Case Manager, a County employee, or a County approved family bonding time monitor.

9.7.2.1 Other participants may attend the family bonding time if approved by the DCFS CSW.

9.7.3 In addition to the monitored visits, the Contractor's Case Manager must provide guidance and assistance to County employees to schedule and facilitate family bonding time between children and their Parents.

9.7.4 The Contractor must provide monthly reports with information on services the parent has participated in while incarcerated, including any available written documentation, e.g., parenting curriculum, to report to the DCFS CSW on the parent's progress towards family bonding time and case plan objectives.

Contractor must submit the monthly report regarding the parent participation via email directly to the assigned CSW or use a future DCFS approved online system.

9.7.5 Contractor's Case Manager and other family bonding time monitors providing IPSP services must meet the requirements outlined in DCFS Procedural Guide 0400-504.00: Family Time attached as Attachment A-9.

9.8 Promotion of IPSP Services

9.8.1 The Case Manager must cooperate with DCFS staff to support efforts to promote and increase awareness of IPSP through activities to include, but not necessarily limited to, in-person or virtual presentations, providing flyers to Regional Offices and DCFS CSWs.

9.8.2 Case Manger must engage in promotion activities for a minimum of one time per month. Case Manager must document promotional efforts.

9.8.3 Contractor must create a DCFS-approved information sheet with a program description and requirements for participation in IPSP family bonding time services to be provided to the inmates within 30 days of the start of the contract and update as needed.

9.8.3.1 The Case Manager must distribute the information sheet during their contact with the parents.

9.8.4 IPSP could receive referrals from all LASD's jail facilities: The Contractor must maintain the flexibility to work with expanding numbers of clients and jail locations.

9.9 Release from Facility and Follow-up

9.9.1 Contractor must use best efforts to obtain and maintain parents' follow-up contact information and provide the information via email to DCFS CSW, so the parents' whereabouts remain known and contact is maintained with parents after their release.

9.9.1.1 Contractor must make best efforts to document the release date of participating parents.

9.9.1.2 Before discharge, Contractor's Case Manager must obtain from the parent the address and telephone number of their intended residence or mailing address. The Contractor's Case Manager must also obtain the parent's message telephone number and/or email address, if any.

9.9.1.3 If a parent is transferred to another correctional facility, and when possible, the Contractor's Case Manager must inform the DCFS CSW regarding the parent's new location, including the facility's name and address.

9.9.1.4 Contractor's Case Manager must document this information in the parent's case file.

9.10 SERVICE DELIVERY SITES

The Contractor must provide services within Los Angeles County Jails.

10.0 EVALUATION

The County has the option of requiring the Contractor to identify an independent evaluation component for the Program, which will be reviewed and approved by DCFS. The Contractor must fully cooperate and participate in the independent evaluation process of the strategies and specified outcomes.

Contractor must be responsible for developing a continuous quality improvement and evaluation plan for how the Contractor will accomplish the performance targets outlined in Attachment A-1, Outcome Measures Summary.

11.0 REPORTING REQUIREMENTS

The Contractor must collect and report information to DCFS on the achieving of goals and outcomes. Outcome information should be utilized to make continuous quality improvements in the service by optimizing capacity to achieve key DCFS and IPSP-specific goals. Contractor must submit to the CPM the following information:

11.1 Monthly Reports (Provide via email to CPM)

11.1.1 The Contractor must provide via email the Monthly Report (Attachment A-7), to the CPM by the 10th day of each month regarding services provided during the previous month.

11.1.2 The Contractor must provide a separate report that includes initial information on staff and volunteer clearances,

11.1.3 Contractor must provide monthly updates on staff/volunteer changes to facilitate monitoring visits.

11.1.4 Contractor will include with the monthly report the following identifying information:

- Name and DOB of children/youth and incarcerated parent.
- Gender Identity: Woman, Man, Transgender, Non-binary/ non-conforming, Prefer Not to Respond
- Ethnicity of children/youth and incarcerated parent

12.0 QUALITY ASSURANCE PLAN AND MONITORING

12.1 The Contactor must establish and maintain a comprehensive Quality Assurance Plan (QAP) to monitor, evaluate, and ensure the contract requirements are met. The QAP must be provided to the CPM within ten (10) business days of the contract, start date for review and approval, as changes occur. The original QAP and any revisions thereto must include, but not be limited to, the following described in the subsequent subsections.

12.2 The CPM will review the Contractor's QAP and provide the Contractor with approval of said plan or with requested changes. If the County Program Manager requests changes in the Contractor's QAP, the Contractor must make such changes and resubmit the plan for approval within five (5) business days.

12.3 The original QAP and any revisions to it must include, but not be limited to, the following:

12.3.1 Methods used to ensure that the quality of service performed entirely meets the performance requirements outlined in the Statement of Work (SOW). The Contractor must include methods for identifying and preventing deficiencies in the quality of service performed before the level of performance becomes unacceptable.

12.3.2 If Contractor is not in compliance with the contract or SOW, the CPM may send Contractor an email or written letter. The Contractor must respond to the email or written letter within twenty-four (24) hours of receipt. All performance requirement issues will be reported to the CPM.

12.4 Methods for ensuring uninterrupted service to the County in the event of a strike by either party's employees or any other potential service disruption.

12.5 Methods for ensuring uninterrupted service to the County in the event that Contractor does not have an adequate number of staff available at the time-of-service need, e.g., use of subcontractors, etc.

12.6 Contractor must not utilize any employee or Subcontractor whose work has been deemed deficient or unacceptable by the CPM.

12.7 Documentation of its scheduled monitoring and evaluation activities.

12.8 An identified monitoring system covering all the services listed in the SOW, as well as methods for identifying and preventing deficiencies in the quality of services. The following factors must be included in the QAP:

a. Activities to be monitored to ensure compliance with all SOW requirements;
b. Monitoring methods to be used;
c. Frequency of monitoring;
d. Samples of forms to be used in monitoring;
e. Title of personnel performing monitoring functions; and
f. File of all monitoring results, including any Corrective Action Plan (CAP).

12.9 Contractor must: 1) notify the CPM within one (1) business day of any difficulty, problem or incident which may impact or delay the progress of completion of the service delivery; and 2) work with the CPM to resolve such issues to avoid further problems.

12.10 Contractor must work with the CPM to quickly resolve any issues that emerge regarding the Contractor's performance.

12.11 The CPM will monitor the Contractor's performance in accordance with the following:

12.11.1 County's Quality Assurance Plan:

After contract award, the County or its agent will evaluate the Contractor's performance under the contract on a periodic basis. Such evaluation will include assessing Contractor's compliance with all terms in the Contract and performance standards identified in the Statement of Work. Contractor's deficiencies which the County determines are severe or continuing and that may jeopardize performance of the Contract may be reported to the County's Board of Supervisors. The report will include improvements/corrective action measures taken by the County and Contractor. If improvement does not occur consistently with the CAP, the County may terminate the Contract in whole or in part, or impose other penalties as specified in the Contract.

13.0 OUTCOME MEASURES SUMMARY

An outcome measures summary (Attachment A-1) lists the outcomes which are expected as a result of program services.

14.0 PERFORMANCE REQUIREMENT MEASURES SUMMARY

A Performance Requirement Measures Summary (Attachment A-2), lists required services and deliverables that will be monitored by the County during the term of this Contract.

OUTCOME MEASURES SUMMARY		
INCARCERATED PARENT SERVICES PROGRAM		
COUNTY'S OUTCOME INDICATORS	CPM's METHOD OF DATA COLLECTION	PERFORMANCE TARGETS
1. Parents who successfully participated in IPSP services reunified with their children within 6 months of release.	BIS report on reunification	1.20% of parents reunify with their children within 6 months of release.
2. Parents and children who successfully participated in IPSP family bonding time report an improved relationship.	Contractor's monthly report.	2.After six completed visits 50% of parents and children report a better relationship.
3. Children who successfully participated in IPSP family bonding time report less trauma.	Feedback from CSWs.	3.After six completed visits 50% of children report less worry about seeing their parents incarcerated.

<table>
<tr><th colspan="3">PERFORMANCE REQUIREMENT MEASURES SUMMARY</th></tr>
<tr><th colspan="3">INCARCERATED PARENT SERVICES PROGRAM</th></tr>
<tr><th>COUNTY’S OUTCOME INDICATORS</th><th>CPM’s METHOD OF DATA COLLECTION</th><th>PERFORMANCE TARGETS</th></tr>
<tr><td>1. Increase visitation frequency between IPSP parents and their children.</td><td rowspan="6">Via Pre-/Post-Assessments every other month basis

Contractor’s monthly report.

Feedback from CSWs.

Meetings with CPD and other information as required by the CPM.

Review of the Contractor’s case files.</td><td>Whether the program has resulted in increased contact between the parents and children to include visits, written and telephonic communication.</td></tr>
<tr><td>2. Increase enrollment of IPSP parents in available programs, classes and services.</td><td>Whether the program has resulted in increased enrollment and/or activity in available jail-based programs, classes and services.</td></tr>
<tr><td></td><td></td></tr>
<tr><td>3. Promote continued participation of IPSP parents in DCFS case plans by promoting continued contact between parents and CSWs.</td><td>Whether the program has resulted in continued involvement by IPSP parents in their DCFS case plans.</td></tr>
<tr><td>4. Improve discharge planning for IPSP parents being released from jails to the community.</td><td>Whether the program has resulted in improved discharge planning for IPSP parents to be released from jails to the community.</td></tr>
<tr><td>5. Improve permanency planning for IPSP parent’s children.</td><td>Whether the program has resulted in improved planning for IPSP parents.</td></tr>
</table>

USER COMPLAINT REPORT
INCARCERATED PARENT SERVICES PROGRAM

This form is to be used by DCFS users of Incarcerated Parent Services Program to report service discrepancies and/or failure to provide training as specified. This User Complaint Report must be delivered immediately to the County Program Manager for this Contract.

Date of Report: DCFS User Name:

DCFS Office Address:

Phone No. E-mail Address:

Date(s) of Incident(s):

Below, please check the appropriate boxes and explain each incident separately:

☐ Contractor's Program Director is not responding to messages.

☐ Contractor's staff not available or not responding to messages.

☐ Contractor making staff changes without notification to the County.

☐ Illegal or inappropriate behavior by Contractor's staff.

☐ Contractor not submitting reports or maintaining records as required.

☐ Contractor not complying with the quality assurance requirements as specified in the Contract.

☐ Other (describe):

To report an urgent/serious problem, call Elsa Barajas, Assistant Regional Administrator, at: (213) 259-6960.

Email user complaint form to IPP@DCFS.LACOUNTY.GOV

Incarcerated Parent Services Program (IPSP)
Referral

SECTION 1:

Date:		**Office:**	
CSW Name:		**CSW Phone:**	
		CSW Email	
SCSW Name:		**SCSW Phone:**	
		SCSW Email:	

SECTION 2:

Case Name:		**Case No.:**	
Parent's Name:		**Booking #:**	
Parent's DOB:		**Parent's Relationship to the Child:**	
Preferred Language:		**Case Type:**	

Child:		**DOB:**	
Child:		**DOB:**	
Child:		**DOB:**	

Caregiver's Name:		**Caregiver's Phone:**	
Caregiver's Address:		**Caregiver's Relationship child:**	

Preferred Visitation Schedule

Visitation Start Date:		**Visit Day(s):**	
Visit Time:		**Recurrence:**	

Information for Monitor, including minor's health issues, safety issues, transportation needs (include restraining order information if any)

Email to XXXX (new contractors email address) **and CC ipp@dcfs.lacounty.gov**

Family Bonding Notes Sheet

Attachment A-5

(To be completed by provider)

To:	
Fax:	
Phone:	
Date:	

From:	
Fax:	
Phone:	
Pages:	

If Visit occurred, complete all sections below. If visit did *not* occur, provide reason & applicable information in "Other Comments":

Case Name:		CSW Name:	
Date of & start time of visits:		Length of Visit:	
Visit Participants:			
Pre-Visit Observations/Comments:			
Observations about Parent-Child Interaction:			
Specific observations about the parent:			
Feedback from parent after visit:			
Specific observations about the child:			
Feedback from child after visit:			
Feedback from Caretaker:			
Monitor's Actions, including coaching or corrective actions needed:			
Other Comments:			

Monitor's Name:		**Monitor's phone:**	
Case Manager Signature:		**Date:**	

Please email document to CSW

INCARCERATED PARENT SERVICES PROGRAM

PARENT/CHILD FAMILY BONDING AGREEMENT

About IPSP: **The goal of the Incarcerated Parent Services Program is to help incarcerated parents develop and maintain positive relationships with their child(ren) during and after incarceration. Two types of services are available: (1) <u>Prevention/Intervention Services</u> are available to all incarcerated parents, on a first-come/ first-served basis; (2) <u>Family Bonding Services</u> are available to parents with a current investigation or case with the Department of Children and Family Services.**

		Prevention/Intervention Services – We can help with one or more of the following:
☐	1	Complete your case plan, such as by accessing a court-ordered program that can help you maintain custody, including education based incarceration and gender responsive services.
☐	2	Obtain important information that can help you maintain custody of your child, such as name and contact information for your social worker, status of case, upcoming court dates, and information about your children (when appropriate).
☐	3	Communicate with your social worker and/or attorney or public defender.
☐	4	Communicate with your child while you are in jail, such as through letters, pictures, or phone calls.
☐	5	Make plans for a successful release!

		Family Bonding Services – You must meet all three criteria to qualify for Family Bonding Services:
☐	1	**You must be the parent of a child between the ages of 0 – 21.**
☐	2	**You must have a current investigation or case with the Department of Children and Family Services.**
☐	3	**You must not have a "stay away" or restraining order in criminal court or in the dependency court which prevents you from having contact with your child.**
☐		**Family Bonding Guidelines**
☐	1	Take a parental role during interactions with the child.
☐	2	Engage in age-appropriate activities with the child.
☐	3	Ask your child(ren) how they are doing in school, activities, etc. Assist your child with schoolwork if possible.
☐	4	Provide encouragement and praise of your child. Do not criticize.
☐	5	Keep a positive attitude. Do not talk about your hardships or anything regarding your legal issues or your case.
☐	6	Set clear and appropriate limits for your child during the visits.
☐	7	Communicate only in a language understood by both the parent and the child.
☐	8	Respond to direction from the family bonding monitor.
☐	9	Do not make promises to your child about the future.

Statement of Understanding

I understand that contractor staff will confirm the visit with my child(ren) within 24 hours prior to the scheduled family bonding time. I understand that the visit could be cancelled or re-scheduled for reasons to include, but not necessarily limited to, jail operations, last-minute change in my child's availability, determination that a visit is not in the best interest of my child, or the monitor determines inappropriate behavior has occurred during the visit or that my child is unduly distressed.

______________________________ Signature   ______________ Date

Name of Incarcerated Parent	Booking Number	Date of Birth
Name of Child	Name of Parent/Caregiver/Contact Information ______________________________ ______________________________	Date of Birth

IPSP Monthly Summary Report
IPSP Agency:
Report Month:
Jail Facility:
Report Completed by:

IPSP Monitors/Interns Notes ***(Any new staff, challenges, achievements)***
Please Describe:

Parent Referral Summary ***(Include the names of organizations/resources, did the parent actually get linked to resource?)***
Please Describe:

Outreach Report ***(Include dates of presentations, status of any promotional materials. At least one promotional activity each month.)***
Please Describe:

Parent's Participation in Jail Based Programing (Include the names of the programs and the number of parents who participated.)
Please Describe:

DAYS WORKED AT JAIL SITE						
	Week 1	Week 2	Week 3	Week 4	Week 5	Total days
CRDF						0
MCJ						0
Other						0
Total ays	0	0	0	0	0	0

COUNTY OF LOS ANGELES

DEPARTMENT OF CHILDREN AND FAMILY SERVICES

CONSENT TO RELEASE AND EXCHANGE INFORMATION

1. Case Name	2. Case Number
3. Parent's/Guardian's Names *(if different from Case Name)*	4. Date of Birth
5 Parent's/Guardian's Names *(if different from Case Name)*	6. Date of Birth
7. Name(s) of Children	8. Date(s) of Birth
1 ______	______
2 ______	______
3 ______	______
4 ______	______
5 ______	______
6 ______	______

9. CONSENT STATEMENT

I/we understand that as a necessary part of my/our participation in the Community Based Support Program(s), the agencies involved must have access to records pertaining to my/our family. Therefore, I/we give permission to the Department of Children and Family Services (DCFS) to release, disclose, and/or exchange information about myself and my child(ren) listed above with a Community Based Agency and the participating agencies which may include, but are not limited to: the Departments of Health Services, Mental Health, Public Social Services and Education; and the school systems. This consent includes both written and oral communication related to social, medical, developmental, psychological, educational, behavioral and other individual and family issues.

This signed consent form will remain in effect for the duration of my/our family's participation in the Family Support Services Program(s) indicated in #14 below.

10. Signature of Parent(s) Guardian(s)	11. Date of Signature
______	______
______	______
12. Children's Social Worker (CSW) Signature	13. Date of Signature

14. Select Program Authorized for Referral:

☐ Incarcerated Parent Services Program (IPSP)

SPANISH VERSION ON REVERSE

CONSENTIMIENTO PARA REVELAR Y CAMBIAR INFORMACIÓN

1. Nombre del Caso	2. Número del Caso
3. Nombre de Padre(s) / Madre(s) o Guardianes *(Si es diferente al Nombre del Caso)*	4. Fecha de Nacimiento
5. Nombre de Padre(s) / Madre(s) o Guardianes	6. Fecha de Nacimiento
7. Nombre(s) de Niño(s) y Niña(s)	8. Fecha(s) de Nacimiento
1 ______________________	______________
2 ______________________	______________
3 ______________________	______________
4 ______________________	______________
5 ______________________	______________
6 ______________________	______________

9.DECLARACIÓN DE CONSENTIMIENTO PARA REVELAR INFORMACIÓN

Yo/nosotros entiendo/entendemos que cómo una parte necesaria de mi/nuestra participación en la Agencia del Programa Comunitario, las agencias involucradas tienen que tener acceso a los archivos pertinentes a mi/nuestra familia. Por lo tanto, yo/nosotros le damos nuestro permiso al Departamento de Servicio para Niños y Familias (DCFS) para revelar, divulgar, y/o intercambiar información sobre mi persona y mi niño(s)/niña(s) los antes mencionados con la Agencia de Programa Comunitaria y las agencias participantes que pueden incluir, pero no son limitadas a los Departamentos de: Servicios de Salud, Salud Mental, Servicios Sociales Públicos y de Educación. Este consentimiento incluye tanto la comunicación por escrito como la comunicación oral pertinente a los asuntos sociales, médicos, de desarrollo, psicológicos, educativos, de compartimiento y otros asuntos individuales o familiares.

Este formulario de consentimiento firmado permanecera vigente durante la duracion de mi/nuestra participación familiar en el/los programa(s) de Servicios de Apoyo Familiar indicado(s) en el punto #14, a continuacion.

10. Firma de Padre(s) / Madre(s) o Guardianes	11. Fecha de Firma
______________________	______________
______________________	______________
12. Firma del Trabajador Social para Niños	13. Fecha de Firma

14. Indique el Programa Autorizando para Referencia:

☐ Incarcerated Parent Services Program (IPSP)

ENGLISH VERSION ON REVERSE

Attachment A-9

Family Time

0400-504.00 | Revision Date: 3/22/2021

Overview

This policy, previously known as **Family** Visitation, addresses **family time** between children, parents, siblings, and other significant relatives and individuals. It ensures all **family time** tools protocols, and strategies are easily accessible when planning meaningful **family time**. **Family time** is currently still referred to as visitation in the statutes, case law, and court orders.

Table of Contents

Version Summary

This policy guide was updated from the 07/01/14 version to create a more more comprehensive **family time** guide. In addition, the name of the of this policy has been changed from **Family** Visitation to **Family Time**, as the Department of Children and **Family** Services' views of the **time** children and families spend together has shifted. **Family time** promotes safe reunification and maintains parent-child connections, supporting families in practicing effective parenting techniques and responsibilities. Referring to **family time** as visitation suggests an arranged **time** of parties sharing the same space and does not encompass the true objective of having families bond through meaningful **time** together in the most natural environment possible.

POLICY

Family Time

Family time, is an essential component to child welfare services and helps maintain and improve the parent-child attachment, reduce a child's sense of abandonment, and preserves relationships with siblings and others who have a significant role in the child's life. Consistent **family time** is often linked to positive outcomes, including improved child well-being, less **time** in out-of-home care, and faster reunification. CSWs should explain the **family time** process and discuss how they will work with the **family** to schedule **family time** in accordance with the court orders. Including the parent/guardian in **family time** planning can also provide the opportunity to address possible trauma triggers and barriers to **family time**. This helps the **family** have their voice included in planning for day/**time**/location of the visits and activities they would like to engage in during **family time**, including continued involvement with any extra-curricular activities the child may participate in.

CSWs should provide materials that explain the importance of **family time** with their child and how critical it is, in most cases, to maintain regular contact and continue to build the parent/child relationship. It is also important for the CSW, when appropriate, to encourage the parent/guardian to communicate with the child's caregiver regularly regarding resources and to address any questions or concerns. In situations where the **family time** is required to be supervised or monitored, the parent/guardian may be defensive or oppositional. Social workers can help by discussing with the parent/guardian that any **time** with the child is valuable to meeting the child's needs, no matter the duration or the setting and by being receptive to any concerns, issues, or suggestions raised by the parent/guardian or child. Supervised **family time** can be uncomfortable and awkward. This is where engagement and trust can exponentially help the CSW continue to build a positive relationship with the parents/guardians and children, which allows for **timely** permanency outcomes to more likely be achieved.

Purpose and Goals

Family time between children in out-of-home care, their parents and other **family** members is essential for achieving the outcomes of safety, permanency and well-being.

The success of **family time** is based on:

- The best interests of each child;
- The on-going development of **Family Time** Plans (FTPs);
- Maintaining, strengthening and re-building healthy **family** and community connections;
- Resolving identified safety threats and reducing risk by strengthening caregiver behaviors and network support

Family time planning for children and parents is an ongoing process that is divided into the following phases:

- Initial Phase:
  - Focuses on maintaining ties between the parent and child, assessing the parent's capacity to care for the child, and goal planning. Typically, the phase last form 4 to 8 weeks, but it varies from **family** to **family**. **Family time** should be arranged to occur as frequently as possible and in as natural a setting as possible, imposing only conditions that are necessary to protect the child's well-being.
- Intermediate Phase:
  - During this phase, the parent is working to meet their goals and **family time** activities allow the parent to learn and practice new skills and behaviors while continuing to build on the parent/child relationship. **Family time** is generally increased during this phase, occurring more frequently and for longer periods. The settings are also expanded and there is a gradual reduction in supervision, if visits were supervised.
- Transition Phase:
  - Focuses on smoothing the transition from foster care back to the home and determining what support and services are needed to address the child's needs and the parent's ability to meet those needs following reunification.

Family time should be discussed during every case conference between the CSW and SCSW to regularly assess the quality and to determine if changes are appropriate, such as, liberalization. Barriers to liberalizing **family time** should also be addressed and action plans to remove those barriers should be identified. If necessary, a Child and **Family** Team Meeting (CFTM) should be convened to discuss obstacles to **family time** or it liberalization.

Developmental Stages and Family Time Guidelines

CSWs need to assess each **family** individually when considering the frequency of visits. The following guidelines were obtained from the Los Angeles County Juvenile Dependency Court Protocol for Developing **Family** Visitation Plans, and they are only reference points, as each child/**family's** needs are different.

0 - 6 Months Old

- Daily **family time** is optimal. **Family time** should take place at least three **times** a week for 30-60 minutes and as often as can be arranged. During this developmental period, the focus should be on short, frequent **family time** sessions.

6 - 12 Months Old

- **Family time** should take place at least three **times** a week for one hour and as often as can be arranged. Children in this developmental period begin to attach to caregivers. Therefore, frequent and regular **family time** should be scheduled in order to verify the parent as the child's primary caregiver.

1 - 4 Years Old

- **Family time** should take place at least twice a week for 1 1/2 hours and as often as can be arranged. Separation during this **timeframe** can create developmental problems for the child. Potential separation anxiety necessitates frequent and regular **family time** for a longer duration to affirm the parent's role as primary caregiver. All desires from verbal children should be solicited and considered.

5 - 12 Years Old

- **Family time** should take place at least once a week for two or more hours and as often as can be arranged. Once the child starts school, the **family** plan should be expanded so that the parent can attend school/community-based activities as well.

13 - 15 Years Old

- **Family time** should take place at least once a week for two or more hours and as often as can be arranged. The team must take into consideration the child's desires.

15 - 18 Years Old

- No recommendation regarding the specific frequency/duration of have **family time**. Child's desires should be strongly considered in creating the FTP.

Telephonic, texting and/or virtual contact should be encouraged in addition to regularly scheduled **family time** for all age groups.

Supervised Family Time

Supervised **family time** is any contact between a child who is under the supervision of DCFS and a **family** member with a DCFS-approved or Court-ordered Monitor present.

Where supervised **family time** is required, the FTP must include:

- Arrangements for the supervision;
- The name and contact information of the Monitor;
- A description of the qualifications of the approved Monitor;
- How the Monitor's qualifications are linked to the **family time** objectives;
- Any negotiated and/or required **family time** conditions that have been established;
- Any agreed upon "do's and don'ts" (including issues around food, candy, gifts).

There are four types of supervised **family time**:

- Observed **Family Time**
  - Requires a Monitor to "drop-in" throughout the **family time** or briefly supervise at the beginning or end of the **family time**, but not at all **times**.
  - This **family time** provides a gradual means of decreasing the level of supervision, from supervised to unsupervised.
- Supervised Transfer
  - Requires a Monitor to facilitate the transfer of a child from a custodial parent/caregiver to the **family** member and visa versa.
  - This is often required when there is a likelihood of conflict between the custodial parent/caregiver and the **family** member.
- Supervised **Family Time**
  - Requires a Monitor to be within sight and audible hearing range of the child at all **times**, at any reasonable location.
  - Some reasons to requiring supervision during **family time** include: to protect the child from harm, manage child safety, potential for violence or abduction, or when the child does not feel safe being alone with the visiting party. These reasons will vary because they are specific to the **family** or child's needs.
  - Locations could include a park, a mall, a relative's home, a playground, a restaurant, DCFS office, etc.
- Therapeutic **Family Time** - Requires the **family time** to be facilitated by a mental health professional.
  - This is appropriate when the child-parent relationship has been fractured to the point that a mental health based intervention is needed to address the child's mental health needs within the context of the **family**.
  - The focus of this **family time** is to improve **family** functioning, promoting positive parenting skills and attachment.

Monitor's Qualifications

While the court makes the final decision as to the manner in which supervision is provided and any terms or conditions, the court may consider recommendations by the CSW, the child's attorney, the parents/legal guardians and their attorneys, CASA, evaluators, therapists, and providers of supervised **family time**.

A Monitor may be any of the following:

- A CSW, SCSW, ARA or any staff whose job description includes provision of **family time** supervision, e.g. and has, if the court specifies DCFS is to supervise.
- Volunteer Monitor: Any person who is not paid for providing supervised visitation services including:
  - **Family** friend or relative agreed to by all parties, with whom the child is comfortable and who has been cleared through a criminal background check (includes Live Scan, CACI, CLETS, CWS/CMS and WCMIS);
  - Volunteer through a local **Family Time**/Visitation Center;
  - Resource Parent;
  - FFA Social Worker
- Professional Monitor: Any person paid for providing supervised **family time** services, an independent contractor (e.g., arranged and paid for by the **family**), or professional supervision agency.
- Therapeutic Monitor: A licensed mental health professional paid for providing supervised visitation services, including, but not limited to a psychologist, a clinical social worker, a marriage and **family** therapist, or an intern working under direct supervision.
  - A judicial officer may order Therapeutic Monitor for cases requiring a clinical setting.
  - If the court specifies therapeutic **family time**, the Therapeutic Monitor may be the child's therapist or, if the child's therapist approves, the parent's therapist.
  - Most Professional or Therapeutic Monitors offer a sliding scale fee and the visiting party is responsible for the cost, if there is one.

The following should be considered when determining whether someone is qualified to become a monitor and the manner in which supervision is provided:

- Whether or not the person is unbiased and able to maintain neutrality by refusing to discuss the merits of the case, or agree with or support one party over another;
- Whether the person is able to monitor every (or most) visits;
- Whether the person is willing to assist the parent in preparing for the next **family time** session (e.g., **time**, location, restrictions in FVP, items to bring, etc.);
- The availability of local resources, the financial situation of the parties, and the degree of risk in each case.

However, DCFS must ensure that the Monitor meets the following Minimum Qualifications:

MINIMUM QUALIFICATIONS			
	Volunteer	Professional	Therapeutic
Be 21 years of age or older.	✓	✓	✓
Have no conviction for driving under the influence (DUI) within the last 5 years.	✓	✓	✓
Not have been on probation or parole for the last 10 years.	✓	✓	✓
Have no record of a conviction for child molestation, child abuse, or other crimes against a person.	✓	✓	✓
Have proof of automobile insurance if transporting the child.	✓	✓	✓

Have no civil, criminal, or juvenile restraining orders within the last 10 years.	✓	✓	✓
Have no current or past court order in which the Monitor is the person being supervised.	✓	✓	✓
Not be financially dependent on the person being supervised.	✓	N/A	N/A
Have no conflict of interest.	✓	✓	✓
Agree to adhere to and enforce the court order regarding supervised **family time**.	✓	✓	✓
Be able to speak the language of the party being supervised and of the child, or the Monitor must provide a neutral interpreter over the age of 18 who is able to do so.	✓	✓	✓

Qualified Professional and Therapeutic Monitors should have training that includes the following:

- Child abuse reporting laws;
- Record-keeping procedures;
- Screening, supervision, and termination of **family time**;
- Developmental needs of children;
- Legal responsibilities and obligations of a provider;
- Cultural sensitivity;
- Conflicts of interest;
- Confidentiality;
- Issues relating to substance abuse, child abuse, sexual abuse, and domestic violence.

Safety and Security During Supervised Family Time

DCFS staff must ensure monitors are aware of the following:

- All Monitors make every reasonable effort to assure the safety and welfare of the child and adults during the **family time**;
- Supervised **Family Time**/Visitation centers establish a written protocol with the assistance of the local law enforcement agency that describes the emergency assistance and responses that can be expected from the local law enforcement agency;
- Professional and Therapeutic Monitors:
- Establish and state in writing minimum security procedures, and inform the parties of these procedures before the commencement of supervised **family time**.
- Conduct comprehensive intake and screening to assess the nature and degree of risk for each case.
- The procedures for intake should include separate interviews with the parties before the first **family time**.
- During the interview, the Monitor should obtain identifying information and explain the reasons for temporary suspension or termination of **family time**.
- If the child is of sufficient age and capacity, the Monitor should include the child in part of the intake or orientation process.
- Any discussion should be presented to the child in a manner appropriate to the child's developmental stage.
- Obtain during the intake process:
- Copies of any relevant protective order.
- Current court orders.
- Any Judicial Council form relating to supervised **family time** orders.
- A report of any written records of allegations of domestic violence or abuse.

- An account of the child's health needs if the child has a chronic health condition.
- Establish written procedures that must be followed in the event a child is abducted during supervised **family time**;
- Suspend or terminate supervised **family time** if the Monitor determines that the risk factors present are placing in jeopardy the safety and welfare of the child or Monitor as enumerated in DCFS 5120.

Conflict of Interest

Any discussion between a Monitor and the parties should be for the purposes of arranging **family time** and providing for the safety of the child(ren). An assessment should be conducted if the monitor is interested in keeping the custody of the child in order to determine if this may interfere with reunification efforts and pose a conflict of interest. In order to avoid a conflict of interest, the Monitor should NOT be:

- Financially dependent on the person being supervised;
- An employee of the person being supervised;
- An employee of or affiliated with any superior court in the county in which the supervision is ordered, unless specified in the employment contract;
- In an intimate relationship with the person being supervised.

Maintenance and Disclosure of Records

Professional and Therapeutic Monitors should keep a record for each case, including the following:

- Written records of each contact and **family time**, including the date, **time**, and duration of the contact or visit
- Who attended the **family time**
- A summary of activities during the **family time**
- Actions taken by the Monitor, including any interruptions, terminations of **family time**, and reasons for these actions
- An account of critical incidents, including physical or verbal altercations, and threats
- Violations of protective or court **family time** orders
- Any failure to comply with the terms and conditions of the **family time**
- Any incidence of abuse as required by law

Case documentation should be limited to facts, observations, and direct statements made by the parties, not personal conclusions, suggestions, or opinions of the Monitor. All contacts by the Monitor in person, in writing, or by telephone with either party, the child(ren), the court, attorneys, mental health professionals, and referring agencies should be documented in the case file. All entries should be dated and signed by the person recording the entry.

Confidentiality

Communications between parties and Monitors of supervised **family time** is not protected by any privilege of confidentiality. The psychotherapist-patient privilege does not apply during therapeutic supervision. Professional and Therapeutic Monitors should, whenever possible, maintain confidentiality regarding the case except when:

- Under an order of the court;
- Subpoenaed to produce records or testify in court;
- Requested to provide information about the case by a mediator or evaluator in conjunction with a court-ordered mediation, investigation, or evaluation;
- Required to provide information about the case by Child Protective Services;
- Requested to provide information about the case by law enforcement.

Developing the Family Time Plan (FTP)

Family Time Plans should be developed and implemented under the following circumstances:

- Following the child's removal from the home to facilitate visits during the first 72 hours
- Prior to each hearing so that an updated FTP recommendation can be included in the court report. The FTP included in the jurisdiction/disposition report should be developed in collaboration with the **family**, caregiver, any monitors, and with Emergency Response, Dependency Investigation and Continuing Services staffs' input.
- Following each hearing in order to implement the court-ordered **family time** plan.

- Following case conferences with the SCSW, CFTMs, or other assessments that lead to a decision that warrants an update to the FTP.

The FTP shall include all of the following:

- **Family Time** Objectives - Include separate statement for each CWS/CMS Case Plan Service Objective and describe how the **family time** supports that specific Case Plan Service Objective.
- Planned Activity – Include a separate statement for each **Family Time** Objective, and describe a specific activity and how it supports the **Family Time** Objective.
- Guidelines for Creating a **Family Time** Schedule:
  - **Family time** should occur as frequently as possible, and at least weekly between the parents and child(ren), unless otherwise ordered by the court;
  - Parents and caregivers should be strongly encouraged and supported by DCFS in prioritizing **family time**, making necessary adjustments to their normal schedule, and making transportation arrangements necessary to encourage **family time**;
  - **Family time** should be specified for birthdays, holidays, graduations, school events, medical procedures, and other important events/occasions;
  - Frequent telephone and virtual contact should be encouraged and specified, as appropriate, to supplement **family time**;
- Include the following additional information:
  - **Family time** location(s);
  - Frequency of **family time** that corresponds to the child's age and developmental stage, and how consistent it is with the **family's** permanency goal;
  - Duration of the **family time**, including start and end **times**;
  - Start date that **family time** is to begin;
  - The person responsible for arranging the **family time**, if specific **times** cannot be set;
  - Flexibility in start and end **times** (such as giving the Monitor in a **Family Time** discretion to extend **family time** to allow the parent to finish reading a book to the child).
  - The necessary resources to facilitate **family time.**
  - **Family Time** Preparation - Document, if applicable, that the following has been discussed:
  - The importance and purpose of **family time**;
  - The range of reactions children may have to family **time**, how to help them cope, and that negative behaviors are not and indicator that the visits are harmful, but may indicate healthy attachment and distress over separation. These behaviors may include:
    - Nightmares and sleep disturbances
    - Crying, **sometimes** excessively
    - Withdrawal or ambivalence
    - Anger or anxiety
    - Sadness or disappointment
    - Acting out (stomping fee, slamming doors, yelling, etc.)
  - **Family time** location was described to the child and, to the greatest extent possible, the type of contact the child can expect during **family time**;
  - Specific mandatory requirements, which were explained to the caregiver and child (e.g., dress code, gifts, food), particularly for children engaging in **family time** with incarcerated parents;
  - Specific topics not to be discussed during **family time**, such as the court case or making unrealistic promises;
  - Suggestions of activities parents can engage in to bond with the child, such as, play board games, read, or help with homework. If **family time** is in a home setting, preparing and eating a meal together;
  - Alternative Methods of **Family Time** to facilitate contact between the child and **family** members and, when appropriate, other significant people in the child's life.
    - These may include, but are not limited to:
      - Telephone/video calls
      - Letters
      - E-mail
      - Texting/Instant Messaging (IM)
      - Social Media
      - Photographs, video tapes, CD's/DVD's, school or medical records
      - Supplements to **family time** with the child and exercising parental roles, if appropriate, such as:
      - Attending school functions and/or teacher conferences
      - Attending sports or extra-curricular activities

        - Accompanying the child to medical or dental appointments
        - Attending cultural/religious events and/or activities
    - Include the **times**, frequency, duration and supervision level required for these alternative **family time** contacts;
  - The desired behaviors/skills needed to liberalize **family time**, from monitored to unmonitored and from **daytime** to overnights, such as:
  - Increased parental capacity, for example, has developed/maintained a bond with the child
  - Ability to protect the child and provide safety
  - Demonstration of new skills that improve the parent's ability to care for the child and meet their day-to-day needs
  - Addressing or resolving the issues that led to the removal of the child
  - Consistency in following the **Family Time** Plan
  - Document if private communications have been specifically limited due to determination that these communications are detrimental to the child/youth.
  - **Family Time** Participants – List contact information for every **family time** participant and include a list of all persons prohibited from **family time**.
  - **Family Time** for Dependent Parenting Youth– Address any teen parent specific issues and describe how access and opportunity for meaningful **family time** will be provided.
  - Sibling **Time** – Siblings are entitled to ongoing and frequent interaction with each other by law, unless the court has determined that the interaction is contrary to the safety and well-being of any of the siblings; therefore, the details of sibling **time** and any reasons for not facilitating contact between siblings should be documented.
  - Supervised **Family Time**– Include the following:
    - The level of supervision required during **family time**;
    - The reason(s) why supervised **family time** is required;
    - If there is a required location;
    - Arrangements made for the **family time**;
    - Monitor name and contact information;
    - Approved monitor qualifications:
      - Note the link between these qualifications to the **Family Time** Objectives (e.g., if the **Family Time** Objective is to demonstrate improved parenting, the Monitor would need to be qualified to make such an assessment).
      - Any negotiated and/or required **family time** conditions that have been established, including any agreed upon "do's and don'ts" (such as issues around food, candy, gifts, books, toys, etc.).
- **Family Time** Problems – Describe each problem that arose during **family time**, the procedures for handling the problem, and steps for mitigating any effects on the child(ren) such as ramifications of cancelled **family time**).
- **Family Time** In Specific Situations – Include information for cases in which the following apply:
  - Incarcerated/ Institutionalized/ Detained/ Deported Parent
    - All applicable case plan requirements apply to families where one or both parents are incarcerated, institutionalized, detained by ICE, or have been deported. However, case plans for incarcerated or institutionalized parents must contain provisions for services, contact, and **family time** for when the parent/guardian is both in and out of custody.
- **Family Time** with the parent/guardian is considered part of reunification services, and the parent/guardian must have contact with either the child or the caregiver, if the child is too young. Failure to ensure that court ordered **family time** takes place may result in extension of reunification services.
  - CSWs are to prepare the parent for the range of reactions a child may have, the child for what to expect during the **family time**, and the caregiver for any specific requirements that must be adhered to during the **family time**.
  - The only situation in which **family time** might not be recommended is if it would be detrimental to the child as clearly documented in the court report. Such reasons include:
    - Parent was incarcerated for severe physical abuse upon a child.
    - Prison is too far from placement, and the child's young age makes travel difficult.
    - The court must make a finding of detriment before a parent/guardian can be denied **family time** with their child. If the caregiver refuses to comply with court ordered **family time**, county counsel is to be informed immediately.
    - Parents reside in Tijuana, Mexico (link to FYI 10-02, Arranging Monitored Visits Between Dependent Children and their Parents Who Reside in Tijuana, Mexico through the Mexican Consulate Office)
    - Domestic Abuse

    - Substance Abuse Treatment Program
    - Sexual Abuse
    - Permanency
- For children who identify as lesbian, gay, bisexual, transgender, queer, or questioning (LGBTQ+), it is important to be aware of rejecting behaviors during **family time**, as these behaviors greatly increase the possibility of negative outcomes for LGBTQ+ children and youth.
  - Ensure parents are demonstrating affirming behavior toward the child(ren)/NMD and using affirming language when addressing the child(ren)/NMD.
  - Any information about a child/NMD's identification as LGBTQ+, however the information is obtained, is to be treated as private and confidential. Unwarranted disclosure of Sexual Orientation and Gender Identity Expression (SOGIE) information may subject a child/NMD to rejection, ridicule, harassment, or abuse. Caution should be taken when recording or sharing this information and should only be done when necessary to advance the child/NMD's well-being and after consulting with the child(ren)/NMD and securing the child/NMD's consent. The child(dren)/NMD may withdraw their consent or limit it at any **time**.
- Non-English Speakers:
  - **Family time** should take place in the **family's** primary language.
  - If **family time** needs to be monitored, parents must be advised of their options and whether they can have a translator present or a monitor who can navigate multiple languages, as necessary.
  - The monitor should advise the **family** of the rules of communication prior to the start of **family time** and respectfully redirect the child and parents if they begin speaking in a language the monitor does not understand.
    - It is important to remember that **family time** is so essential to **family** reunification that this factor should not be a reason to terminate or halt **family time**. The monitor must balance this with the primary need to ensure interactions between the child and parents are appropriate.
- Transportation - Clearly specify who is responsible for transporting the child to and from the **family time** location.
- Safety Planning - Include an action plan in the event that an emergency arises. The plan must state the responsible party to be contacted and further steps required by all relevant parties.
- FTP Team – List the names and contact information of all those who participated in the development of the FTP.

Family Time Planning Tool

The Family Time Planning Tool will assist the CSW in organizing and tracking the **family time** information that is required in the Case Plan and court reports.

The **Family Time** Planning Tool has been designed for use as a guide in the development of the FTP and its use is not mandatory. It includes space for listing the **Family Time** Objectives and corresponding Planned Activity, and the participants, their responsibilities and scheduling. There is additional space for listing procedures to manage **family time** problems, **family time** in special circumstances, and a safety plan.

Family Time with Parents/Legal Guardians

Exceptions to minimum **family time** requirements are only permitted with court approval or, for non-court cases, with SCSW and Assistant Regional Administrator (ARA) authorization on the Case Plan.

Family time is not required if both of the following criteria are met:

- The whereabouts of the child or the parent(s)/legal guardian(s) are unknown.
- The following conditions are satisfied:
- A current due diligence is completed showing that the whereabouts of the parent/legal guardian is unknown.
- The court has been informed.
- Every (30) thirty days from the date of the initial discovery, the CSW confirms and documents in the Contact Notebook, that the child or parent/legal guardian's whereabouts remain unknown.

Family Time with Siblings (including half siblings)

Family time between siblings who are not placed together are required unless the court orders a suspension of sibling **time**. Sibling **time** must be incorporated into the Case Plan. Sibling **time**, including any changes to sibling interaction, must be documented in each Status Review Hearing Report and incorporated into the Case Plan.

Family Time with Grandparents

Family time between a child and his/her grandparents is required by law when the child is receiving **family** reunification services and it is in the child's best interests.

Family Time with Dependent/NMD Parents in Foster Care with Non-Dependent Child(ren)

When a dependent/NMD parent in foster care has custody of his or her non-dependent child, the court can only order **family time** among the dependent/NMD parent and their parent(s) and **family** members. However, DCFS and the dependency courts cannot make visitation orders with respect to a non-dependent child.

Visits with Law Enforcement and Attorneys

Visits with law enforcement and attorneys are determined as follows:

Interviews by: • Child's Attorney • Public Defender	▪ Interviews are not to be supervised. ▪ This applies to court appointed dependency counsel, including attorneys from Children's Law Center of Los Angeles and their social workers representing the child's attorney. Conversations between the child and Children's Law Center of Los Angeles attorneys and investigators are privileged and confidential. Each child must have the opportunity to speak privately and confidentially with their attorney and the attorney's investigators. ▪ No interviews are permitted by attorneys retained by the parent on behalf of the child.
Parent's Attorney	• No visits are permitted with the child without authorization from child's dependency attorney. Child's dependency counsel should be contacted if parent's attorney is attempting to contact the child, unless the child is placed with the parent and the parent's attorney's contact is consequential to their interaction with the parent.
Interviews by: • District Attorney • Law Enforcement	▪ Do not need to be supervised but can be supervised if this would make the child more comfortable. The child's dependency attorney needs to be notified before the interview is scheduled. Communication between a child and their public defender who represents the child in juvenile justice proceedings is privileged and confidential.

Family Time When There Are Allegations of Severe Physical Abuse

If the child was removed from his/her home pursuant to a finding of severe physical abuse, all **family time** must be supervised, unless unsupervised **family time** is ordered by the court.

Family Time Prior to the Detention Hearing

- DCFS must make a diligent and reasonable effort to ensure regular telephone or virtual contact between the parent and child prior to the detention hearing, unless that contact would be detrimental to the child. The initial telephone or virtual contact is to take place no longer than five hours after the child is taken into custody.
- Children 10 years of age and older have the right to make at least two telephone calls in the presence of DCFS staff within one hour after being taken into temporary custody – one completed call to a parent, guardian or responsible relative, and one completed call to an attorney, if the child has one. It is a misdemeanor to deprive a detained child of this right.
- Children/NMD must have the opportunity to have **family time** with parents and siblings when such contact is safe.
- **Family time** should not take place where the abuse occurred if it would be detrimental to the child's emotional or mental well being, as determined by the child's therapist or in consultation

with the SCSW, ARA and/or county counsel.

Family Time Prior to the Disposition Hearing

Family time with parent(s) or relative(s) who are known to the court following the Detention Hearing and before the Disposition Hearing must be facilitated and may not be supervised unless the court has ordered supervision.

Case Planning Requirements

CSW's are required to document **family time** information in the Case Plan and the Contact Notebook.

The purposes of **family time** should be clearly linked to the Case Plan/Case Plan Update Service Objectives. The Initial Case Plan must include a schedule of planned parent(s)/guardian(s) contacts and **family time** with the child.

The Case Plan Update must include a report on **family time** patterns of the parent(s)/guardian(s) with the child, including, but not limited to:

- Frequency of family **time**(see **Family Time** Frequency attachment)
- Initiation of **family time** by parent(s)/guardian(s)
- Cooperation in keeping appointments
- Interaction with child and/or foster parent(s)

The report should also include an updated schedule of planned parent(s)/guardian(s) contacts and **family time** with the child.

The **Family Time** Plan Evaluation in the Structured Decision Making (SDM) Reunification Reassessment tool is available for CSWs to assess visitation frequency and quality and provides information for developing the Case Plan.

Changes to Family Time Schedule

If a child is hospitalized for a medical reason, review the existing **Family Time** Plan for the parent(s)/legal guardian(s).

- Modify the location, frequency, and duration of **family time** according to the child's medical needs and the advice of the child's medical provider.
- Consider any necessary modifications to facilitate continued **family time**.
- Explain the reason(s) for modifications to the Plan.
- Report the modifications to the court.
- A recent event is considered a violent occurrence within the past 60 days, however, the severity of the event will vary from **family** to **family**. As a result, the CSW should always ensure consultation with a SCSW and/or ARA to ensure the appropriateness of **family time** at a **Family Time**/Visitation Center where there is no security.
- Cases involving any history of domestic violence require a consultation between the CSW and the assigned SCSW and/or ARA to further assess the safety of all **family time** participants and the person transporting the child to the **family time** to determine appropriateness.
- Violent offenses that may not be appropriate for **family time** at a **Family Time**/Visitation Center despite 60 days passing since the most recent occurrence include:
- Assault and/or battery of County employee, caregiver, or monitor.
- Violent crimes including but not limited to homicide, murder, assault, manslaughter, sexual assault, and rape.
- The **family** has a history of parental abduction and/or considered a flight risk.

Placement Considerations

Child and Family Team (CFT) Meetings

CFT meetings must consider the prospective placement's ability to support an ongoing relationship with the biological parent(s) (e.g., willingness to transport children to/from **family time**; willingness to supervise **family time**, etc.) The initial **Family Time** Plan (FTP) should be completed at the initial CFT meeting. Ongoing FTPs should be addressed at each CFT meeting. All those who participate in the development of the FTP will be referred to as the FTP Team.

Caregiver's Ability to Meet a Child/NMD's Family Time Needs

When placing a child, the CSW is to consider the proximity of the caregiver's home to the parent's home for the purpose of implementing the FTP.

The CSW shall continually monitor and assess the caregiver's ability and willingness to:

- Ensure and facilitate the child's participation in scheduled **family time**;
- Appropriately supervise **family time** if acting as the Monitor;
- Ensure **family time** with grandparents;
- Maintain sibling relationships with regular **family time** and contact;
- Complete the "Caregiver's **Family Time** Notes for Unsupervised **Family Time**" form for unsupervised **family time**;
- Information provided by the caregiver will be helpful in monitoring progress and compliance with the FTP.
- When a foster parent invokes the right to maintain the confidentiality of his/her address, assess if there are any compelling reason(s) why **family time** between the child and his/her parents should take place in the foster home prior to the disposition hearing. If a compelling reason is found, replacement should be considered as the child should be placed in the home of a foster parent who is willing to waive address confidentiality.
- An example of a compelling reason is the placement of a very young, medically fragile child for whom the Case Plan is **family** reunification and whose medical condition contraindicates transporting him or her to a neutral site for **family time**.

The FTP should be clearly stated in the DCFS 6017-A to ensure that the agency/caregiver is able to meet plan expectations.

If a Group Home or Foster **Family** Agency will not provide reasonable visitation services, the CSW should consult with the SCSW or ARA. If necessary, the ARA will consult with the DCFS Out-of-Home Care Division.

Short-Term Residential Therapeutic Program (STRTP)/Group Home Requirements

At the **time** of initial placement in a Short-Term Residential Therapeutic Program (STRTP)/Group Home and on an ongoing basis, the CSW must inform the STRTP/group home staff of court ordered visitation by providing redacted copies of court orders regarding **family time** for the child's **family** and friends. CSW shall facilitate development of any necessary **family time** schedules or communication for **family time** to take place.

During regular face-to-face contact with the child, the CSW is to ask the child if (s)he has been allowed to have contacts/**family time** with siblings, parents, other relatives or significant persons, as specified in the orders of the court, Case Plan, and FTP. CSW shall follow up and facilitate any appropriate **family time**, as needed.

Family Time/ Visitation Centers

DCFS has partnered with community and faith-based organizations to provide a safe, supportive, and neutral setting for youth and families to interact throughout Los Angeles County. **Family Time**/Visitation Centers provide a structured environment that is both safe and comfortable for the child outside of the office setting. A thorough assessment and full understanding of safety and concerns regarding parental protective factors should be gathered and shared with those involved in the **family's** case prior to the initial **family time**. The following factors should also be considered:

Safety

When considering whether a **family** is appropriate for **family time** at a designated **Family Time**/Visitation Center. The CSW should take into account the safety of all parties and explore any substantial risks to the child's safety or well-being with the Child and **Family** Team. If substantial risks to the child's safety or well-being exist, consultation with an SCSW is required and a more restrictive setting should be considered, in cases involving:

- Parent(s) displaying explosive/emotionally-uncontrolled behavior which poses a current safety risk to the child, monitor, and/or any other participant
- Parent(s) appears to be under the influence, testing positive, and/or missed drug tests
- Sexual abuse perpetrators
- A recent occurrence of violence which poses a current safety risk to the child, monitor, and/or any other participant.

- A recent event is considered a violent occurrence within the past 60 days, however, the severity of the event will vary from **family** to **family**. As a result, the CSW should always ensure consultation with a SCSW and/or ARA to ensure the appropriateness of **family time** at a **Family Time**/Visitation Center where there is no security.
- Cases involving any history of domestic violence require a consultation between the CSW and the assigned SCSW and/or ARA to further assess the safety of all **family time** participants and the person transporting the child to the **family time** to determine appropriateness.
- Violent offenses that may not be appropriate for **family time** at a **Family Time**/Visitation Center despite 60 days passing since the most recent occurrence include:
- Assault and/or battery of County employee, caregiver, or monitor.
- Violent crimes including but not limited to homicide, murder, assault, manslaughter, sexual assault, and rape.
- The **family** has a history of parental abduction and/or considered a flight risk.

The Monitor

1. Is aware of the circumstances that led to removal as well as any other useful information about the child and **family** history (pertinent to child safety concerns) while upholding confidentiality. Generic information about the allegations that brought the **family** to the attention of the Department should be shared, without specific details.
2. Is to possess, demonstrate and abide by the standards and responsibilities as set forth in the **Family Time** (Visitation): Monitor's Instructions Terms and Conditions for Supervised **Family Time**

Location

CSWs should consider the approximate distance between both the parent and child locations to best identify a neutral **family time** location that meets initial safety needs and concerns and facilitates regular meaningful **family time**. In addition, children 5 years old and under should travel a shorter distance to the **family time** location than the parent. For these young children it is recommended that they travel one third (1/3) of the way and the parent travel two thirds (2/3). Any limitations that may impair a parent's ability to travel for **family time** should also be considered; CSW shall address such limitations to facilitate regular **family time** and reunification.

Setting

CSWs should consider the approximate distance between both the parent and child locations to best identify a neutral **family time** location that meets initial safety needs and concerns and facilitates regular meaningful **family time**. In addition, children 5 years old and under should travel a shorter distance to the **family time** location than the parent. For these young children it is recommended that they travel one third (1/3) of the way and the parent travel two thirds (2/3). Any limitations that may impair a parent's ability to travel for **family time** should also be considered; CSW shall address such limitations to facilitate regular **family time** and reunification.

1. Optimal setting is quiet, private, free of distractions and other unknown people.
2. Is as home-like as possible while still appropriate for managing level of known safety concerns specific to the **family** circumstances.
3. If in an agency or church setting, a **family time** room should include: comfortable and clean seating, comfortable and clean area to play on the floor, and some toys/ activities that encourage age appropriate parent-child interactions.
4. Outdoor spaces, such as parks, where the parent and child can engage in physical activities.

Some DCFS designated **Family Time**/Visitation Centers are equipped with kitchens where families can prepare a meal, living areas to relax, play games, read books or work on homework together, and bath tubs so parents can bathe their young children. (Attach a hyperlink with the list of all the DCFS approved locations) (Developed list should include operating hours, contact information, and a general description of the facility with amenities.)

Court

Court Orders

The judicial officer makes general **family time** visitation orders and may provide DCFS with the discretion to liberalize visits in order to support reunification and the needs of the child(ren). DCFS has a responsibility and discretion to make a comprehensive assessment to liberalize visits/FBT and the discretion to take multiple sources of information, including progress in court ordered programs into account, **family time**, and parental capacity into account.

The **Family Time** Plan (FTP) must:

- Implement the Court's orders in detail;
- Be consistent with Dependency, **Family**, or Criminal court orders;
- Be amended according to established procedures to ensure full compliance with court orders.

The CSW must ensure that **family time** is consistent with all court orders, unless an emergency warrants a change.

If ordered by the court, or requested by either party, the attorney for either party or the attorney for the child, a report about the supervised **family time** should be produced. These reports should be factual, but not include opinions or recommendations, unless ordered by the court. A copy of any report should be sent to all parties, their attorneys, and the attorney for the child.

Except as required in reporting suspected child abuse, any identifying information about the parties and the child should not be disclosed, and should be deleted from documents before releasing them to any court, attorney, attorney for the child, party, mediator, evaluator, mental health professional, social worker, or referring agency. Such information includes: addresses, telephone numbers, places of employment, and schools.

Changes to Court-Ordered Family Time Restrictions

When circumstances dictate that changes to court-ordered **family time** restrictions are appropriate and these changes have been discussed with the Child and **Family** Team, a request to change the court's orders can be walked on to court.

The CSW should include the following information in the court report:

Court Report Section	Information to Include
Recommendation	▪ Level of restriction (including unsupervised) ▪ Name and relationship of the visitor to be supervised (or unsupervised) ▪ Name of the Monitor (when applicable) ▪ Location of the **family time**(when supervised) ▪ Whether Supervised, Secure Supervised or Supervised Transfer is required

Evaluation of the **Family** Situation/Reasons for Recommendation	▪ Provide an assessment and evaluation of the **Family Time** Plan based on information obtained from the:
	  ▪ Child
	  ▪ alleged perpetrator
	  ▪ non-offending parent
	  ▪ caregiver
	  ▪ therapist or counselor
	  ▪ DCFS case file
	  ▪ monitor, if applicable
	  ▪ Address any changes this recommendation would make to existing **family time** orders.
	  ▪ Discuss why supervision is or is not needed.

Case Plan Objectives and Tasks and Responsibilities of Parents and Other Parties	▪ Specify the details for implementation of the supervised or less restrictive **family time** plan.

Addressing Family Time in Jurisdiction/Disposition Hearing Reports

When writing the [Jurisdiction/Disposition hearing report](), include the following information:

- For recommended monitored/supervised **family time**, clearly indicate the safety factors that led to the recommendation of monitored/supervised **family time**, and, whether a monitor has been identified and who.

- Description of **family time** that has already taken place:
  - Dates
  - Observations of the parents, siblings, and other relatives.
  - The child(ren)'s response to the **family time**.
  - If someone other than the CSW has observed the **family time**, that individual's name and relationship to the parties.
  - Continued appropriateness of visitation with siblings, grandparents, and other relatives.
  - Compliance and efforts/cooperation of offending parent/guardian.
  - Description of the current **family time** plan:
  - Whether the **family time** was discussed and documented at the CFT meetings
  - Dates of the **family time** and how often they will occur
  - Location of the **family time**
  - Transportation arrangement for the child to the family **time**
  - Individuals included in the **family time** plan (e.g. parents, siblings, and grandparents). Include any non-offending caregivers or parents who do not reside with the child(ren)
  - Other significant relationships that the child has described who should be included in the **family time** plan
  - If sibling **family time** has been arranged for siblings and/or half-siblings who are not placed together and when **family time** is not contraindicated
  - Who will supervise the **family time**(if applicable)
  - If the caregiver supervises **family time**, the caregiver's willingness to supervise and have visits occur in placement explored
  - For a dependent child of a depedent/NMD parent not residing with her/his parent, the **family time** arrangements that have been made
- List the **family time** objectives and state:
  - How the **family time** objectives are linked to safety threats or risks identified in the safety assessment discussed with the parent(s) (e.g. continued bonding, increasing parent's protective capacity, etc.)
  - Whether the previously court-ordered **family time** plan has been implemented
- If there is no **family time** plan:
  - The reasons why
  - Any circumstances that prevent regular or frequent **family time**(e.g. incarceration, in-patient drug treatment, etc.)
  - Other arrangements that have been made to facilitate contact between the parent and child (e.g., telephone, e-mail, text-messages, etc.)

Addressing Family Time in Status Review Hearing Reports

When writing the Status Review hearing report, include the following information:

- If supervised **family time** is recommended, including the reasons why unmonitored **family time** is not appropriate and whether a monitor has been identified.
- If the child is placed in a group home, STRTP, FFA, etc.
- Whether a copy of the court's order regarding **family time** was shared with the agency
- The agency's efforts to promote **family time**, what specific issues prevented the case from being liberalized, if **family time** was not liberalized; and what progress was considered if **family time** was liberalized.
- If the court gave DCFS discretion to liberalize **family time**, what specific progress or lack of progress in attaining the case plan and/or **family time** objectives determined the extent to which the **family** was or was not liberalized.
- Description of the current **family time** plan.
- Whether the previously court-ordered **family time** plan was implemented.
- Reasons for significant changes made during the previous period of supervision.
- Whether the **family time** objectives have been updated.
- Dates of **family time**
- Compliance and efforts/cooperation of offending parent(s)/guardian(s).
- Plans that have been arranged for sibling **family time** when siblings and/or half siblings are not placed together, and **family time** is not contraindicated; and efforts to place siblings together.
- Plans that have been arranged if the dependent child of a dependent/NMD parent is not residing with her/his dependent/NMD parent, along with efforts to facilitate placement or more regular liberalized **family time**.
- If caregiver supervises **family time**, whether a caregiver's willingness to supervise and have **family time** occur in placement was explored.

- Continued appropriateness of **family time** with siblings, grandparents and other relatives.
- If applicable, specific reasons why future **family time** is no longer appropriate.
- Observation's made during the **family time** with parents, siblings and other relatives.
- The extent to which the **family time** plan was adhered to by parents, caregivers, and other parties, including but not limited to:

  1. A list of scheduled **family time** dates.
  2. What took place at **family time**.
  3. Reasons **family time** was missed.
     - The child's feedback on **family time**, including but not limited to:
  4. The child(dren)'s responses/reactions to **family time**.
  5. The reason a child was unwilling to have **family time**(if applicable).
     - The parent/guardian feedback on **family time**, including but not limited to his/her:
  6. Response/reaction to **family time**.
  7. Feeling that the **family time** activities were helpful in changing the behaviors or conditions that caused the child(ren) to be unsafe or at risk of future harm.
     - Whether someone other than the CSW has observed **family time**. Include his or her name and relationship to the parties.
     - Whether **family time** was discussed and documented at the CFT planning meetings.
     - Specific progress the parent displayed towards attaining the **family time** objectives outlined in prior court reports/case plans (e.g. changing the behaviors or conditions that caused the children to be unsafe or at risk of future harm).
     - Whether the monitor's observations were obtained and used for future **family time** and case planning.
     - Whether there is no **family time**. If so, state the reasons.

Legal Guardianship/Planned Permanent Living Arrangement (PPLA):

- If the identified Permanency Plan is legal guardianship or a planned permanent living arrangement, the court must make a **family time** order for the parents or guardians unless it is evident that the **family time** would be detrimental to the physical or emotional well-being of the child. Therefore the following must be addressed:
- The appropriateness of future **family time** between the child and his or her parents, siblings, and/or other **family** members.
- Information that supports the recommended **family time** plan.

Back to Policy

PROCEDURE

Developing a Family Time Plan (FTP)

Continuing Services CSW Responsibilities

1. Convene a CFT meeting and develop a **Family** Visitation Plan (FVP). The **Family** Visitation Planning Tool can be used as a guide.
2. Discuss and include the objectives listed in the **Family** Plan section.
3. Record the **Family Time** Plan (FTP) in the Contact Notebook. The details of the FTP must be included in the Initial or Updated Case Plan and in the Status Review report.

Changes to the Family Time Plan (FTP)

Continuing Services CSW Responsibilities

1. Convene a CFT meeting to make changes to the FTP that do not require court approval.
2. In consultation with the CFT members, make changes to the FTP.
   a. If a change must be expedited and there is not **time** to convene a CFT:
      i. Call or email all affected parties regarding the change.
      ii. Obtain their input and consent.
      iii. Document all communications in the Contact Notebook.
   b. If there is imminent danger to the life, safety, health or well-being of the child(ren) or any of the **family time** participants:

i. The **family time** may be limited or terminated immediately, without consulting the court.
    - Limitation of a visit may be any of the following:
        - Change of location or security level.
        - Limitation on communication, physical interaction or activities
        - Offending or noncompliant visitor asked to leave.

ii. Document this action thoroughly, in the Contact Notebook.

iii. Convene a CFT meeting as soon as possible to revise the FTP, unless DCFS is requesting a "No Contact order" from the court.

Requesting a Change to Court-Ordered Family Time Restrictions

Continuing Services CSW Responsibilities

1. Convene a CFT meeting to make changes to the FTP.
2. In consultation with the CFT members, make changes to the FTP.
3. When a change to court-ordered visitation restrictions is appropriate, walk-on an appearance hearing to court to request changing to either a less restrictive, more restrictive or supervised visits.
4. Upon receipt of the Minute Order or Court-Ordered Case Plan, incorporate the court's orders into the FTP.

Updating the Case Plan

Continuing Services CSW Responsibilities

1. On an ongoing basis, evaluate the FTP through direct interviews with **family time** participants and review of the **family time** Monitor's logs.
2. Determine whether the CWS/CMS Case Plan Services Objectives are being met and whether there is any need to update the Visitation Objectives.
3. Update the Case Plan with new **Family Time** Objectives and/or Planned Activities.
4. Review and update the FTP as needed at all CFT meetings.

Arranging Visits for Parents/Legal Guardians Prior to the Detention Hearing

Continuing Services CSW Responsibilities

1. Consult with the SCSW regarding any of the following concerns:
    - Whether **family time** prior to the detention hearing will pose a safety risk to the child(ren)
    - Whether the child(ren) will be traumatized by such **family time**
    - Whether or not the child(ren) wants **family time**
    - Whether the **family time** should be supervised.
    - If there is a potential for abduction, arrange for supervised **family time** to take place in a secure setting, such as a DCFS office, FFA agency or other appropriate setting.
2. Prior to the **family time**, advise the parent(s)/legal guardian(s), child(ren), Monitor, and the caregiver where appropriate that the facts of the case may not be discussed during the **family time**.
3. Ask the caregiver to complete the: "Caregivers Visitation Notes" form (for unsupervised **family time** only).
    - For unsupervised **family time**, the preferred location is the caregiver's home. If the child is placed in a licensed foster home, the **family time** should take place in a neutral setting unless the foster parent waives his/her right to maintain the confidentiality of the placement.

Arranging Family Time for Parents/Legal Guardians During Family Reunification Services

Continuing Services CSW Responsibilities

1. Arrange as high a frequency of **family time** as possible, with a minimum of at least once each calendar month.
2. Document the appropriateness of **family time** in each Case Plan Update and Court Report.

Arranging Family Time for Parents/Legal Guardians During Permanent Placement Services

Continuing Services CSW Responsibilities

1. If appropriate and included in the Case Plan, arrange **family time**.
   - For transition age youth, arrange **family time** with mentors and other support systems that may facilitate the youth's transition into adulthood.
2. Document the appropriateness of **family time** in each Case Plan Update and Court Report.

Arranging Family Time With Siblings

Continuing Services CSW Responsibilities

1. If siblings are not placed in the same home, prepare a FTP providing for ongoing and frequent interaction among the siblings.
2. If the court determines that sibling interaction is detrimental to the child/youth, take the following steps:
   a. Suspend interaction.
   b. If it appears that the court order suspending sibling **family time** is not in the best interests of the child(ren), file an Adverse Court Order/Decision.
   c. Explore and link to any services necessary to address the reason for suspension of **family time** between siblings.
   d. In each Status Review Hearing report, include an evaluation and recommendation regarding the reasons for the suspension of interaction between the siblings.
   e. If the court orders that interaction between the siblings can be safely resumed, revise the **Family Time** Plan in the Case Plan accordingly.
3. Document the appropriateness of sibling **family time** in each Case Plan Update and Court Report.

Arranging Family Time With Grandparents

Continuing Services CSW Responsibilities

1. Arrange **family time** between the child(ren)/youth and his/her grandparent(s) as determined by the Case Plan or court order.
2. Include the grandparent visits in the FTP.
3. Document the appropriateness of grandparent **family time** in each Case Plan Update and Court Report.

Arranging Visits for Dependent/NMD Parents in Foster Care With Non-Dependent Child(ren)

Continuing Services CSW Responsibilities

1. Arrange **family time** as determined by court order, the case plan and dependent/NMD parent; address any issues that impede regular meaningful **family time** or means to improve **family time** and/or placement.
2. Include the dependent/NMD parent **family time** in the FTP.
3. Document the appropriateness of dependent/NMD parent **family time** in each Case Plan Update and Court Report.

Supervised Family Time

Continuing Services CSW Responsibilities

1. Select a Monitor based on the courts orders and FTP.
   a. Refer to the Monitor's Qualifications for selecting an appropriate Monitor.

2. Personally supervise a telephone call, or arrange for it to be supervised by other qualified DCFS staff or a Volunteer Monitor such as the foster parent, prior to the Detention hearing.
    a. If the placement is confidential, ensure that the child does not divulge his/her whereabouts.
    b. Document the call in the Contact Notebook including any report back from a Monitor.
3. Read the case history and determine that a child/youth will clearly benefit from face-to-face **family time** with the parent or relative would be detrimental to the child.
    a. Consult with IDC and/or County Counsel.
    b. If it is agreed that visits are appropriate, personally supervise the **family time** or arrange for **family time** to be supervised by other qualified DCFS staff or a Volunteer Monitor such as the foster parent.
    c. Supervise the initial **family** visit, in addition to subsequent visits necessary to meet and inform case plan goals.
    d. If more than one supervised visit per month is to occur, CSWs may arrange for visits to be supervised by other qualified DCFS staff or a Volunteer Monitor such as the resource parent.
    e. Document the **family time** in the Contact Notebook including any report back from a Monitor.
4. If the court orders unsupervised **family time**:
    a. Document the following in the Contact Notebook: "DCFS is arranging unsupervised **family time** per the court's order on {insert date}".
    b. File an Adverse Court Order if it is DCFS assessment that the court ordered unsupervised **family time** would put the child at risk.
5. Determine if supervised **family time** with attorney's or law enforcement are indicated.

Preparing Monitors for the Supervised Family Time

Continuing Services CSW Responsibilities

1. Prior to the **family time**, discuss with the Monitor any concerns, or ambivalence they may have.
2. Explain the court order for supervised **family time** and the specific purpose of the supervised **family time**, and the importance and positive outcomes associated with **family time**.
3. Provide a copy of the DCFS 5120 to the Monitor and discuss each point to ensure that they understand their responsibility and agrees that all instructions will be adhered to.
4. Provide examples of problems that may occur, based on the history of the case, and discuss how they should be handled.
5. Provide specific information on the following:
    a. Emergency contact phone numbers for CSW, SCSW, and/or law enforcement
    b. Date, location, **time** and length **family time** is to take place
    c. Transportation arrangements
    d. Names and relationships of those permitted to join the **family time**
    e. Specify if this is a Supervised **Family Time**, a Secure Supervised **Family Time** or Supervised Transfer
    f. Restrictions on the parent/visitor
    g. Behaviors of the visitor and/or the child/youth that are specifically prohibited
6. Have the Monitor sign two copies of the DCFS 5120. File one copy in the Case Activity folder, and give the other copy to the Monitor.
7. Inform the Monitor that the CSW is available to discuss any **family time** issues that may arise.
8. Arrange a follow-up appointment with the Monitor, to discuss the **family time** outcomes.
9. Follow-up on any unresolved problems the Monitor reports which may present problems for future **family time**.
10. Document the **family time** in the Contact Notebook.

Preparing Family Members for the Supervised Family Time

Continuing Services CSW Responsibilities

1. Discuss the reasons the **family time** is to be supervised.
2. Discuss any concerns or feelings the **family** member may have about the supervised **family time**.
3. Discuss each point of the DCFS 5121 with the visitor to ensure that all instructions will be adhered to.

4. Have the visitor sign two copies of the DCFS5121. Give one copy to the visitor and file the other copy in the case file.
5. Provide specific information on the following:
   - Date, location, **time** and length **family time** is to take place
   - Transportation arrangements
   - Names and relationships of those permitted to visit
   - Specify if this is a Supervised **Family Time**, a Secure Supervised **Family Time** or Supervised Transfer
   - Restrictions on the parent/**family** member
   - Behaviors of the **family** member and/or the child(ren) that are specifically prohibited
6. Inform the **family** member that the CSW is available to discuss any **family time** issues that may arise.
7. Arrange a follow-up phone contact to discuss the **family time** outcomes.
8. Follow-up on any unresolved problems the **family** member reports which may present problems for future **family time**.
9. Document the **family time** in the Contact Notebook

Back to Procedure

APPROVALS

SCSW Approval

- For non-court cases, exceptions to minimum **family time** requirements are only permitted with SCSW and Assistant Regional Administrator (ARA) authorization on the Case Plan.

ARA Approval

- For non-court cases, exceptions to minimum **family time** requirements are only permitted with SCSW and Assistant Regional Administrator (ARA) authorization on the Case Plan.

Back to Approvals

HELPFUL LINKS

Attachments

Family Time (Visitation) Frequency

Family Time (Visitation): Monitor's Guidelines for Supervised Family Time

Family Time (Visitation): Monitor's Guidelines for Supervised Family Time (Spanish)

Family Time (Visitation): Tips for CSWs on Family Time

Family Time (Visitation): Tips for Parents on Family Time

Family Time (Visitation): Tips for Parents on Family Time (Spanish)

Family Time (Visitation): Tips for Resource Parents on Family Time

Family Time (Visitation): Tips for Resource Parents on Family Time (Spanish)

Instructions for Family Time (Visitation) Under Special Circumstances

Forms

CWS/CMS

Case Plan Update

DCFS 6017-A, Placement Referral Form

Detention Report

Initial Case Plan

Jurisdiction/Disposition Report

Status Review Report

LA Kids

DCFS 5120, Monitor's Guidelines for Supervised **Family Time**

DCFS 5120 (SP), Monitor's Guidelines for Supervised **Family Time** (Spanish)

DCFS 5121, Visitor's Guidelines for Supervised **Family Time**

DCFS 5121 (SP), Visitor's Guidelines for Supervised **Family Time** (Spanish)

DCFS 6070, Human Services Aide (HSA) Assistance Request

Caregiver's Visitation Notes (for unsupervised visits only)

Family Time Planning Tool

Back to Helpful Links

REFERENCED POLICY GUIDES

0070-532.10, Assessing Allegations of Child Sexual Abuse

0070-548.01, Child and **Family** Teams

0070-559.10, Clearances

0080-502.10, Case Plans

0080-506.16, Selecting and/or Arranging for Appropriate Services for Incarcerated, Institutionalized, Detained or Deported Parents

0100-510.61, Placement Responsibilities

0100-510.40, Services for Minor and Nonminor Dependent (NMD) Parents

0100-570.05, Quality of Life in Out-of-Home Care

0300-306.75, Due Diligence

0300-503.10, Writing the Jurisdiction/Disposition Report

0300-503.15, Writing a Status Review Hearing Report for a WIC Section 364, 366.21(e) or (f), 366.22, or 366.25 Hearing

0300-507.05, Adverse Court Orders

0500-509.10, Permission to Interview Children/Youth

0600-505.20, Hospitalization and Discharge Planning for DCFS Supervised Children

1200-501.20, Child Abduction and Recovery

Back to Referenced Policy Guides

STATUTES AND OTHER MANDATES

For Your Information (FYI) 10-02, Arranging Visits Between Dependent Children and their Parents Who Reside in Tijuana, Mexico through the Mexican Consulate Office

FYI 14-23, Visitation Planning & Engagement of Relatives & Out-of-Home Caretakers

California Department of Social Services (CDSS) Manual of Policies and Procedures (MPP) Division 31-075.3(c)(1), States required documentation of sibling contact, efforts to overcome barriers of sibling contact and a schedule of planned sibling contacts and visits with the child.

CDSS MPP 31-340, Requires supervised visits for parent/guardian in cases of severe physical abuse. Addresses visit frequency requirements for court and voluntary cases receiving **family** reunification services.

PRICE SHEET

NOT ATTACHED TO CONTRACT

LINE-ITEM BUDGET AND BUDGET NARRATIVE

NOT ATTACHED TO CONTRACT

EXHIBIT D

WORK ORDER ADMINISTRATION

MASTER AGREEMENT NO.: __________

WORK ORDER NO.: __________________

COUNTY'S PROGRAM DIRECTOR:

Name: ____________________

Title: ____________________

Telephone: ____________________

E-Mail Address: ____________________

COUNTY'S PROGRAM MANAGER:

Name: ____________________

Title: ____________________

Telephone: ____________________

E-Mail Address: ____________________

CONTRACTOR'S PROGRAM MANAGER:

Name: ____________________

Title: ____________________

Address: ____________________

____

Telephone: ____________________

E-Mail Address: ____________________

CONTRACTOR'S AUTHORIZED OFFICIAL:

Name: ____________________

Title: ____________________

Address: ____________________

____

Telephone: ____________________

E-Mail Address: ____________________

EXHIBIT E

AUDITOR-CONTROLLER

CONTRACT ACCOUNTING AND ADMINISTRATION HANDBOOK

- REVISED JULY 2025 -

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TABLE OF CONTENTS

The purpose of the Auditor-Controller Contract Accounting and Administration Handbook (Handbook) is to provide organizations (CONTRACTORS) that contract with the County of Los Angeles (COUNTY) with guidance on key accounting, financial reporting, internal control, and contract administration standards, along with best practices and recommended approaches that will help to promote accountability, protect the integrity of assets and financial information, and minimize the risk of fraud.

The accounting, financial reporting, and internal control standards presented in this Handbook are fundamental and derived from applicable federal, State, and COUNTY regulations and guidelines (see Section F). These standards are not intended to be all inclusive or replace acceptable existing procedures, preclude the use of more sophisticated methods, or supersede any laws or requirements imposed by the applicable funding source(s) (i.e., federal, State, and COUNTY agencies) that may be more restrictive and/or stringent. Instead, this Handbook includes the minimum federal, State, and COUNTY required procedures and controls that must be incorporated into a CONTRACTOR'S accounting and financial reporting system to ensure compliance, as well as guidance on other recommended procedures and controls. The internal control standards described apply to organizations with adequate staffing. Organizations with insufficient staff to implement the internal controls as described herein must adopt alternative controls (e.g., use of appropriate alternative staff and/or board members) to comply with the intent of the standards to ensure effective internal control systems are in place within the organization. The CONTRACTOR'S subcontractors must also follow these standards unless otherwise stated in the COUNTY Agreement.

For additional resources, please see Section F, and for any inquiries, please see Section G.

A. ACCOUNTING AND FINANCIAL RECORDS

1.0 Basis of Accounting

Unless otherwise specified by the applicable funding source(s), CONTRACTORS may elect to use either the accrual or cash basis of accounting during the year for recording financial transactions. CONTRACTOR must ensure their basis of accounting is adequately documented in their accounting policies. Monthly invoices must be prepared on the same basis used for recording financial transactions.

The COUNTY generally recommends the use of the accrual basis for recording financial transactions when appropriate.

1.1 Accrual Basis

Under the accrual basis for recording financial transactions, revenues are recorded in the accounting period earned (rather than when cash is received). Expenditures are recorded in the accounting period incurred (rather than when cash is disbursed).

Recorded accruals (e.g., to estimate expenditures) should be reversed in the subsequent accounting period or when deemed appropriate and/or necessary to ensure revenues and expenditures are not double counted, and are in compliance with Generally Accepted Accounting Principles (GAAP).

1.2 Cash Basis

If a CONTRACTOR elects to use the cash basis for recording financial transactions during the year:

- Necessary adjustments must be made to record the accruals at the beginning and the end of each year of the COUNTY Agreement, and at the end of the COUNTY Agreement.

- All computations, supporting records, and explanatory notes used in converting from the cash basis to the accrual basis must be retained.

1.3 Prepaid Expenditures

Prepaid expenditures (e.g., insurance, service agreements, lease agreements) must be expensed during the appropriate COUNTY Agreement year to the extent goods and services are received, or are applicable to that COUNTY Agreement year.

2.0 Accounting System

Each CONTRACTOR must maintain a ***double entry accounting system*** (utilizing debits and credits) and adequate, accurate, and reliable financial records in accordance with GAAP. The financial records must provide a comprehensive audit trail, and typically include, but may not be limited to a General Journal, a Cash Receipts Journal, a General Ledger, a Cash Disbursements Journal, and a Payroll Register or equivalent records as described in this Handbook. Postings to the General Ledger and Journals must be made timely, at least on a monthly basis. The CONTRACTOR must maintain separate cost centers, which clearly identify funds received and expended on services provided under the COUNTY Agreement.

2.1 General Journal

A General Journal (or equivalent records) must be maintained to ensure transactions are recorded accurately and timely in the order they occur, and for recording adjusting entries, reversing entries, closing entries, and other financial transactions not normally recorded in the Cash Receipts Journal or Cash Disbursements Journal (or their equivalent records). Entries in the General

Journal (or equivalent record) must be adequately documented and entered in chronological order with sufficient explanatory notations to support the transaction.

Example:

	Debit	Credit
Rent Expenditure	100	
Rent Payable		100

To record accrued rent to March 31, 20XX

2.2 Cash Receipts Journal

A Cash Receipts Journal (or equivalent records) must be maintained for recording and identifying all cash inflows and sources of income (e.g., COUNTY warrants, contributions, interest income), and should, at a minimum, contain the following information:

- Date
- Invoice, Reference and/or Receipt Number (if applicable)
- Amount of Cash or Income Received
- Names of Accounts Debited (e.g., Cash) and Credited (e.g., Income) for the following:
  - COUNTY payments
  - Contributions/Donations
  - Other Income (e.g., grants, sales of supplies/services, rental income, miscellaneous revenue, fees)
- Description to clearly specify the source of cash receipts

2.3 Cash Disbursements Journal

A Cash Disbursements Journal (or equivalent records) must be maintained for recording all cash outflows or disbursements (e.g., rent, utilities, maintenance) to manage and track outgoing funds, and should, at a minimum, contain the following information:

- Date
- Invoice, Reference, and/or Check Number (if applicable)
- Amount of Cash Disbursed
- Names of Accounts Debited or Credited
- Payment Method (e.g., cash, check, electronic transfer)
- Description to clearly specify the nature of the cost and the corresponding cost classification, if not included in the column heading.

Checks should not be written to employees (other than payroll, reimbursements for small incidental out-of-pocket costs, mileage reimbursements, travel reimbursements, and petty cash fund custodian checks).

A ***Check Register*** may be substituted for the Cash Disbursements Journal (or equivalent records), but this is not recommended. If used, the Check Register (or equivalent records) must contain the same cost classifications and description information required when a Cash Disbursements Journal (or equivalent records) is used.

2.4 General Ledger

A General Ledger (or equivalent records) must be maintained with accounts for all assets, liabilities, fund balances/net assets, revenues, and expenditures to ensure the accuracy, consistency, and transparency of all financial transactions in accordance with GAAP. Separate accounts or cost centers must be maintained for the revenues (e.g., donations, grants, rental income, miscellaneous revenue) and expenditures of each of the CONTRACTOR'S programs and activities (both COUNTY and non-COUNTY).

2.5 Chart of Accounts

A Chart of Accounts (or equivalent records) must be maintained to organize and classify financial transactions accurately and consistently in accordance with GAAP:

- The COUNTY recommends that CONTRACTORS use the same expenditure account titles on the monthly invoice submitted to the COUNTY.

- If the CONTRACTOR uses account titles which differ from the account titles on the monthly invoice, each account title should clearly identify the nature of the transaction(s) posted to the account.

- CONTRACTOR must consistently post transactions that are of a similar nature to the same account. For example, all expenditures for travel can be posted to an account titled "travel," but must not be intermixed with other expenditure accounts.

2.6 Payroll Register

A Payroll Register (or equivalent records) must be maintained to manage payroll activities, detail the necessary payroll information, and ensure payroll transactions and payments are accurate. The Payroll Register (or equivalent records) should contain the following information for each employee:

- Name
- Position
- Unique code identifying each employee (e.g., employee number/ID)
- Salary or hourly wage
- Payment Record including:

- Accrual Period
- Gross Pay
- Itemized Payroll Deductions
- Net Pay Amount
- Check/Payment Number

CONTRACTOR must ensure compliance with:

- All applicable federal and State requirements for withholding payroll taxes (e.g., FIT, FICA, FUTA, SIT, SIU), reporting, filing (e.g., 941, DE-7, W-2, W-4, 1099), and all applicable tax deposits.

- Internal Revenue Service and State guidelines to properly classify employees and independent contractors.

3.0 Information and Supporting Documentation Requirements

CONTRACTOR must retain the original source document for inspection by COUNTY. All revenues and expenditures charged to the COUNTY must be supported by original vouchers, invoices, receipts, or other documentation to clearly establish the nature and the reasonableness of the expenditure and its relevance to the COUNTY program, and evidence of actual payment (e.g., canceled checks, proof of electronic funds transfer). Internally generated documents (e.g., vouchers, request for check forms, requisitions), and bank and credit card account statements alone do not constitute supporting documentation for revenues and expenditures.

If the CONTRACTOR is unclear as to the appropriate documentation that must be maintained to support an expenditure, CONTRACTOR should consult with the COUNTY **before** the expenditure is charged to the COUNTY. Unsupported or inadequately supported expenditures will be disallowed upon audit. CONTRACTOR will be required to repay COUNTY for all disallowed costs.

Electronic documentation is permitted when the source documentation originated electronically (e.g., electronic bills and bank statements). To the extent the source for electronic documentation is an original hardcopy document (e.g., PDF scans of original vendor invoices), COUNTY at its sole discretion may accept photocopies (including scanned images) of supporting documentation in preference to the original documents subject to any limitations imposed by the applicable funding source(s) (i.e., federal, State, and COUNTY agencies), and if the CONTRACTOR maintains adequate internal controls over their information technology systems and data (e.g., electronically stored information, records, or documentation) as required by the standards described in this Handbook (e.g., see Sections A.3.5 and B.7.0 through B.7.3) and any other applicable federal, State, and COUNTY requirements (e.g., COUNTY Agreement). Failure to provide original hardcopy documents and/or maintain an adequate system of

internal controls over electronic documentation to support expenditures charged to the COUNTY will result in inadequately supported expenditures and will be disallowed upon audit.

For the following categories of expenditures, adequate supporting documentation may include, but not be limited to:

Payroll

- Timecards and attendance records signed and dated by the employee and the employee's supervisor (in ink or electronically) certifying the accuracy and approval of the reported time.
- Time distribution records by program, accounting for total work time on a daily basis for each employee.
- Records showing actual expenditures for payroll, Social Security and unemployment insurance.
- State and federal quarterly tax returns, federal W-2 forms, federal W-4 forms, and any other records to support payroll tax payments.

Personnel Files

- Documentation supporting approved employee pay rates.
- Proof of employees having the required education, practical experience, and license(s)/certification(s) for their position.
- Criminal record clearances as required.

Contracted/Consultant Services

- Contracts detailing the nature and scope of services to be provided, and the method and rate of compensation (e.g., cost reimbursement, fixed fee, fee for service, rate per hour) for each service.
- Itemized invoices or other documentation detailing specific service(s) provided and rate(s) of compensation applied to support total amounts charged.
- Time and attendance records or other documentation detailing when services were provided.
- Travel vouchers detailing purpose, time, and location of travel reimbursed by CONTRACTOR.
- Purchase orders, itemized invoices, and proof of receipt of good/services for amount reimbursed by CONTRACTOR.
- Copies of all completed federal Form 1099s, establishing that all payments to contractors/consultants were reported timely to federal and State taxing agencies.

Payments to Affiliated Organizations or Persons (i.e., Related Party/Less-Than-Arm's-Length Transactions)

- Financial records (e.g., general ledgers, payroll registers, labor distributions, invoices/receipts) of the affiliated or related organizations/persons
- Price and rate quotations for the same services/goods from an adequate number of independent and qualified sources
- Cost and price analysis
- Vendor selection analysis
- Other documentation to support payments to affiliated organizations or persons did not exceed the lesser of actual costs of the affiliated or related organizations/persons or the reasonable costs for services rendered or items purchased (see Section C.1.2 for additional guidance)

Loans (including, but not limited to, loans to the CONTRACTOR from employees and/or related parties)

- Written loan agreement approved by the CONTRACTOR'S board of directors.
- Documentation showing that loaned funds were deposited into a CONTRACTOR bank account.
- Documentation showing that loan proceeds were actually used for COUNTY programs.

To the extent that the loan agreement provides for the payment of interest, the interest may not be an allowable expenditure under the Agreement. If the payment of interest is allowable, interest must not be accrued at a rate which exceeds the COUNTY Treasury Rate plus one percent.

Travel

- Travel policies (written) of the CONTRACTOR
- Travel expenditure vouchers
- For travel related to conferences, meetings, seminars, symposiums, workshops, and other similar events, CONTRACTOR must at a minimum, retain literature, such as agendas and handouts, or other documentation detailing the purpose of the event, as part of the CONTRACTOR'S documentation of the propriety of the travel expenditure
- Itemized receipts for all travel expenditures (e.g., lodging for approved out-of-town travel, airfare, car rentals, meals, ground transportation, parking).

  Note: Reimbursement for actual receipts or per diem rates for lodging and meal expenditures must not exceed the COUNTY'S maximum reimbursement rate for employees. CONTRACTOR should obtain the COUNTY'S maximum reimbursement rate for each fiscal year from the COUNTY before travel expenditures are charged.

Vehicle Expenditures

- Invoices/receipts for repairs, maintenance, fuel, etc.
- Vehicle registration card
- Vehicle title
- Insurance policy
- Purchase or financing agreement
- Vehicle lease or rental agreement
- For vehicles owned/leased by the CONTRACTOR and personal vehicles that are primarily used for business purposes, a vehicle mileage log (or equivalent record) must be maintained establishing the extent to which the vehicles are used for business versus non-business purposes. The mileage log (or equivalent record) must identify:
  - Trip dates
  - Origin and destination addresses of the trip
  - Purpose of the trip and how it relates to the Agreement services
  - Beginning and ending odometer readings and the resulting mileage for all trips (including non-business trips) to account for 100% use of the vehicle
- For personal vehicles that are not primarily used for business purposes, documentation to support reimbursements to employees for mileage and parking must include:
  - Date and time of travel
  - Origin and destination addresses of the trip and the resulting mileage
  - Purpose of the trip and how it relates to the Agreement services
  - Rates claimed (**Note:** Reimbursement rates for mileage must not exceed applicable federal guidelines.)
  - Itemized receipts for reimbursed parking and toll charges

All supporting documentation must include sufficient information to identify the vehicle the expenditures are related to, which should include, but not be limited to, vehicle make and model, vehicle license number, and vehicle identification number.

CONTRACTOR must only charge the COUNTY for vehicle expenditures (e.g., gasoline, repairs/maintenance, insurance, depreciation) to provide COUNTY Agreement services. CONTRACTOR must pro-rate vehicle expenditures based on vehicle usage to exclude the portion of expenditures related to non-COUNTY and non-business use (i.e., non-COUNTY program services, personal use, employee transportation to and from work).

Operating Expenditures (e.g., utilities, office supplies, equipment rentals)

- Bona fide contracts or lease agreements, if applicable
- Invoices and receipts detailing the cost and items purchased
- Documentation acknowledging the receipt of purchased goods and services (e.g., itemized delivery confirmations, stock received reports, packing slips, or

other documentation) signed by the employee(s) who verified the good/services were approved and received

Outside Meals

- Itemized receipts and/or invoices for all meals
- Documentation detailing the nature and business purpose of each meal
- Documentation identifying the participants of each meal

3.1 Filing

All relevant supporting documentation for reported revenues and program expenditures must be filed in a systematic and consistent manner. It is recommended that supporting documents be filed as follows:

- Checks/Payments – Numerically
- Invoices – Vendor name and date
- Vouchers – Numerically
- Receipts – Chronologically
- Timecards – Pay period and alphabetically

3.2 Referencing

Accounting transactions posted to the CONTRACTOR'S books must be appropriately cross-referenced to supporting documentation. When applicable, it is recommended that expenditure transactions on the CONTRACTOR'S books be cross-referenced to the supporting documentation as follows:

- Invoices – Vendor name and date
- Checks – Number
- Vouchers – Number

Supporting documentation for non-payroll expenditures (i.e., operating expenditures) should be cross-referenced to the evidence of actual payment (e.g., corresponding check issued for payment, bank statement). If multiple invoices are paid with one check or transaction, all related invoices should be cross-referenced to the evidence of actual payment.

3.3 Security Over Documentation

Adequate care must be exercised to safeguard the financial records, including accounting records and supporting documentation. Any destruction or theft of the CONTRACTOR'S financial records must be immediately reported to the COUNTY. CONTRACTOR must report, to the local law enforcement agency having jurisdiction, any act(s), which may reasonably constitute a crime and appear to have resulted in the destruction, damage, or alteration of any record subject to the provisions of this Handbook. CONTRACTOR must make their report to the local law enforcement agency within twenty-four hours of becoming aware of the acts which resulted in the destruction, damage, or alteration of the record.

A copy of the resulting crime/incident report must be retained by the CONTRACTOR for the same period of time the underlying records that were destroyed/damaged were required to be retained (see Section A.3.4), and must be retained for a longer period in the case of unresolved litigation or audit.

3.4 Retention

All financial records, including accounting records (e.g., journals, ledgers) and supporting documentation, must be retained for a minimum of three years after the termination of the CONTRACTOR'S Agreement or the date of submission of the final invoice, billing, or expenditure report, unless a longer retention period is prescribed by the Agreement or applicable laws and regulations, in which case the CONTRACTOR must comply with the longer retention period and all other retention requirements set forth in the Agreement or the applicable laws and regulations.

3.5 Protection of Electronically Stored Information

CONTRACTOR must employ sufficient security measures to safeguard all COUNTY non-public information (e.g., confidential information including, but not limited to, the names and addresses of individuals, Social Security numbers, credit card information) that is electronically stored and used. CONTRACTOR is also responsible for the security of any COUNTY non-public information that is transmitted, exchanged, or shared with other authorized individuals and/or organizations including, but not limited to, third-party vendors/providers, subcontractors, contractors/consultants, or other external parties.

Information security and privacy safeguards (e.g., policies, access restrictions, employee background checks, training programs, cyber liability insurance, encryption) and standards must be developed, implemented, and maintained in accordance with applicable standards described in this Handbook (e.g., see Sections B.7.0 through B.7.3), the COUNTY Board of Supervisors (Board) Policy 5.200, and any other applicable federal, State, and COUNTY requirements (e.g., COUNTY Agreement, applicable sections of the Board Policy Manual).

4.0 Donations and Other Sources of Revenue

For CONTRACTORS that use donations and/or other sources of revenue (e.g., grants, sales of supplies/services, rental income, miscellaneous revenue, fees) to pay for expenditures related to a COUNTY service, the CONTRACTOR must maintain accounting and other financial records that clearly identify the specific expenditures that were paid for with the other source(s) of revenue. Restricted donations and other sources of revenue, earmarked specifically for the

COUNTY program, must be utilized on allowable COUNTY Agreement expenditures. Similarly, income from investments (e.g., interest, dividends), where the source of the amount invested is COUNTY program funds, must be deemed restricted revenue that must be utilized on allowable COUNTY program expenditures, or returned to the COUNTY as specified under the COUNTY Agreement.

5.0 Audits

For routine audits and inspections, CONTRACTOR will make available to COUNTY representatives, upon request, during working hours, during the duration of the COUNTY Agreement and for a period of three years thereafter (unless a longer period is specified under the Agreement, or by applicable laws and regulations), all of its books and records, including, but not limited to, those which relate to its operation of each project or business activity, which is funded in whole or part with governmental monies, whether or not such monies are received through the COUNTY. All such books and records must be made available upon request at a location within or near Los Angeles County.

In general, audits will normally be performed during normal business hours, Monday through Friday. However, COUNTY retains the right to inspect and conduct investigations of CONTRACTOR'S program/fiscal operations and compliance with the COUNTY Agreement at any time, without prior notice to CONTRACTOR seven days a week, when the COUNTY has information which it, in its sole discretion, justifies such an unannounced visit, inspection, audit or investigation.

6.0 Single Audit Requirements

Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) "Audit Requirements" requires organizations that expend the applicable threshold (e.g., $750,000 (prior to October 1, 2024), $1,000,000) or more in federal awards during their fiscal year (including pass-through awards) to have a single audit conducted in accordance with Generally Accepted Government Auditing Standards for that year. Additional details regarding single audit requirements are included in Uniform Guidance.

A copy of any single audit report must be filed with the COUNTY upon request or within the timeframes prescribed by the COUNTY Agreement, or any extended timeframes granted by the federal Office of Management and Budget (OMB).

7.0 Unique Entity Identifier and System for Award Management Requirements

Title 2 United States Code of Federal Regulations "Unique Entity Identifier and System for Award Management" requires organizations receiving federal funds to have a "Unique Entity Identifier (UEI)" and register with the System for Award Management (SAM.gov), unless exempted by federal statute. CONTRACTOR must maintain documentation to demonstrate they have a current and active UEI and registration in SAM.gov, if applicable. Additional details regarding UEI requirements are included in the Electronic Code of Federal Regulations (eCFR) and SAM.gov.

B. INTERNAL CONTROLS

1.0 Internal Controls Overview

Internal controls are processes designed to provide reasonable assurance regarding the achievement of the CONTRACTOR'S objectives relating to operations, reporting, and compliance, and should safeguard the CONTRACTOR'S assets from misappropriations and misuse. Each CONTRACTOR must prepare necessary written procedures establishing internal controls for its personnel's use. The CONTRACTOR must instruct all personnel in these procedures and continuously monitor operations to ensure compliance with their own policies and procedures, and any other applicable funding source requirements (e.g., Uniform Guidance).

2.0 Cash and Revenues

Cash or cash equivalents (e.g., checks, money orders, other liquid assets such as prepaid/EBT/gift cards) and revenue must be adequately monitored to ensure they are properly accounted for, safeguarded, and accurately reported.

2.1 Separate Fund or Cost Center

All COUNTY Agreement revenues must be maintained in a bank account. If revenues from other sources are maintained in the same bank account, revenues for each source must be clearly identifiable in the accounting records through the use of cost centers or separate accounts.

2.2 Manual Deposits

When cash or cash equivalents are received by mail, two employees should be assigned to open the mail and list all collections received on a receipts/check remittance log.

All COUNTY checks should be restrictively endorsed upon receipt.

Cash and cash equivalents received should be recorded on pre-numbered receipts and the receipts/check remittance log should be reconciled to the amount being deposited.

Voided receipts must be retained and the sequence of receipts issued/voided must be periodically accounted for.

Cash and cash equivalents totaling $500 or more must be deposited within one day of receipt, or as soon as reasonably possible. Collections of less than $500 may be held and must be secured and deposited weekly or when the total reaches $500, whichever occurs first. If CONTRACTOR can establish that a larger limit is warranted, CONTRACTOR may request authorization from COUNTY to increase the limit to an amount greater than $500.

Deposit slips should be retained in an organized manner, and must contain sufficient reference information for comparison to the Cash Receipts Journal (or equivalent records) and individual receipts, if applicable. A recommended best practice is to retain a photocopy of the deposit slip and the COUNTY warrants reflected on each deposit slip, or record the individual warrant numbers on the deposit slip.

2.3 Separation of Duties Over Deposits and Cash

Employees' duties must be separated to ensure that one individual does not control all key aspects (e.g., receiving, receipting, depositing, disbursing, reconciling, recording) of a transaction. For example, an employee who does not handle cash or cash equivalents should record all receipts in the CONTRACTOR'S accounting records.

2.4 Bank Reconciliations

Bank statements should be received and reconciled by someone with no cash handling or check writing/preparation responsibilities. The person reconciling the bank account(s) should receive the bank statement(s) directly from the bank.

Monthly bank reconciliations should be prepared and reviewed by management for appropriateness and accuracy within 30 days of the bank statement date. The bank reconciliations should be signed and dated by both the preparer and the reviewer. See Exhibit A for a suggested bank reconciliation format.

Reconciling items should be reviewed, researched, and resolved immediately. If an item cannot be resolved within the next bank statement period, the CONTRACTOR should monitor the reconciling item to ensure the reconciling item is resolved timely.

2.5 Bonding

All officers, employees, and contractors who handle cash or have access to the CONTRACTOR'S funds (e.g., prepare checks) must be bonded.

3.0 Disbursements

All disbursements (other than those made for petty cash purchases), must be made using a CONTRACTOR check, electronic funds transfer, or debit/credit card.

Blank check stock must be secured and accounted for to preclude unauthorized use.

Checks must NOT be payable to "cash" or signed in advance. Similarly, electronic debits to "cash" or withdrawals of cash must not be made. Checks written to employees for reimbursement of out-of-pocket costs must be supported by receipts and invoices.

Voided checks must be marked void. If paper checks are used, the signature block must be cut out. Voided checks must be maintained with the canceled checks.

Returned or undelivered checks must be canceled regularly, but no less frequent than monthly.

Unclaimed checks must be canceled periodically, but no less frequent than every six months.

All supporting documentation should reference the payment made for the expenditure (e.g., check number, transaction number for an electronic funds transfer, credit card payment) and marked "paid" or otherwise canceled to prevent duplicate payments or reuse.

Disbursements without adequate supporting documentation and/or without adequate controls over electronic documentation (See Section A.3.0 regarding the use of electronic documentation) will be disallowed upon audit.

A second signature is also recommended on all checks over $500, unless otherwise specified in the COUNTY Agreement.

3.1 Approvals and Separation of Duties Over Disbursements

Employees responsible for approving cash disbursements and/or signing checks should examine all supporting documentation at the time the checks are approved and signed.

All disbursements, excluding petty cash purchases, should be approved by persons independent of check preparation and bookkeeping activities.

In instances where the payee is also a signor on the check, the disbursement must be reviewed and approved by a higher-level employee or board member who must also sign the check. If the bookkeeper signs checks, a second signature must be required on the checks, regardless of limits specified in the COUNTY Agreement.

3.2 Credit Cards

Credit cards issued in the CONTRACTOR'S name must be adequately safeguarded and usage monitored to ensure that only authorized and necessary items are purchased.

Credit card purchases should be pre-approved by CONTRACTOR management to ensure that they are reasonable and necessary.

The use of an employee's personal credit card on behalf of the CONTRACTOR for authorized and necessary items must be limited to purchases where established purchasing and disbursement practices are not suitable.

All credit card disbursements must be supported by original invoices, store receipts, or other external authenticating documents indicating each item purchased, the employee making the purchase, and the justification for the purchase. ***Credit card statements alone are not sufficient support for credit card purchases.*** See Section A.3.0 regarding the use of electronic documentation.

Employee duties must be separated so that the same person cannot approve purchases, reconcile credit card statements, approve reconciliations, or approve payments. Cardholders should not perform any of these duties.

Monthly credit card statements should be reconciled to the source documentation for the expenditure and reviewed by management in a timely manner for appropriateness and accuracy. Any discrepancies must be reviewed, researched, and resolved immediately. The credit card reconciliations should be signed and dated by the reconciler and reviewer.

3.3 Petty Cash

Petty cash must NOT be used as a substitute for normal purchasing and disbursement practices (i.e., payment by check).

A CONTRACTOR may establish a petty cash fund up to $500 to pay for **small** incidental expenditures incurred (e.g., postage due, parking meters, small purchases of office supplies), and may establish multiple petty cash funds when appropriate (i.e., petty cash fund for each location where services are rendered). CONTRACTOR must obtain written approval from the COUNTY to establish a single petty cash fund greater than $500. Applicable policies and procedures must be established to ensure accountability and restrict the usage of petty cash to the intended purpose of the fund.

Petty cash disbursements must be supported by original invoices, store receipts, or other external authenticating documents indicating each item purchased and the employee making the purchase. If external supporting documentation is not obtainable for minor disbursements (under $10), such as parking meters, fees, etc., then some written documentation should be maintained and approved by a supervisory employee not associated with the transaction. See Section A.3.0 regarding the use of electronic documentation.

The petty cash fund should be maintained on an imprest (fixed) basis. A check should be drawn to set up the fund and to periodically replenish the fund up to the imprest amount. Receipts, vouchers, etc., supporting each fund replenishment should be cross referenced to the reimbursement check.

A petty cash log (or equivalent record) must be maintained for each petty cash fund to track the usage and replenishment of petty cash. Petty cash logs should be reviewed monthly by a higher-level employee not having responsibilities over the respective petty cash fund to ensure petty cash funds are being used for their intended purposes. See Exhibit B for a suggested petty cash log format.

There should be a separate petty cash fund custodian assigned for each petty cash fund established. The petty cash fund custodian should:

- Not have any other cash handling responsibilities (e.g., sign checks).
- Be responsible for maintaining and disbursing the petty cash funds and requesting replenishment of the fund up to its imprest amount, when necessary.
- Reconcile the petty cash fund amount to the cash-on-hand, receipts/invoices for which replenishment has not yet been requested, and replenishment requests in process, but not yet received, each day the petty cash fund is used.

Petty cash must be secured at all times in a locked safe, file cabinet, or cash drawer. Access to the petty cash fund should be limited to the petty cash fund custodian and one other employee in case of absence or emergency.

Surprise cash counts of each petty cash fund should be conducted periodically, but no less than quarterly, to ensure the petty cash fund is being maintained as required. The cash counts should be conducted by a higher-level employee not having cash handling responsibilities over the specific fund being counted. Documentation should be maintained to support each cash count conducted and should be signed and dated by the employee conducting the cash count.

3.4 Other Liquid Assets

Liquid assets must NOT be used as a substitute for normal purchasing and disbursement practices (e.g., payment by check).

CONTRACTOR must centrally monitor any liquid assets that can easily be converted to personal use (e.g., bus tokens/passes, prepaid/EBT/gift cards, tickets, vouchers). Applicable policies and procedures must be established to ensure accountability and restrict the usage of liquid assets to their intended purposes.

The distribution and usage of liquid assets must be supported by a log and/or external authenticating documents. The documents must clearly identify each item distributed/used, amounts issued, the date of distribution/usage, and the name and signature of the recipient/user. If the liquid assets (e.g., gift cards, prepaid cards) are used to pay for other expenditures, additional documentation must be maintained to support the expenditures as required by Section A.3.0. See Exhibit C for a suggested liquid assets log format.

Logs and/or other external authenticating documents should be reviewed monthly by a higher-level employee not having responsibilities over the respective liquid asset to ensure liquid assets are being used for their intended purposes.

A custodian should be assigned to monitor liquid assets, and should:

- Not have any other cash handling responsibilities (e.g., sign checks).
- Be responsible for maintaining and distributing the liquid assets and requesting replenishment when necessary.
- Reconcile the log to the liquid assets-on-hand and the documentation supporting the distribution and usage of the liquid assets to-date, each day liquid assets are distributed and used.

Liquid assets must be safely secured at all times (e.g., in a locked safe, file cabinet, or drawer). Access to liquid assets should be limited to the custodian and one other employee in case of absence or emergency.

Surprise counts of each liquid asset should be conducted periodically, but no less than quarterly, to ensure liquid assets are being maintained as required. The counts should be conducted by a higher-level employee not having responsibilities over the liquid asset being counted. Documentation should be maintained to support each count conducted and should be signed and dated by the employee conducting the count.

4.0 Payroll and Personnel Records

Adequate payroll and personnel records must be maintained to support payroll transactions. Payroll and/or personnel records should include, but not be limited to, the following:

- Employee’s authorized salary rate
- Employee information sheet (e.g., employee contact information, emergency contact information)
- Resume and/or application
- Proof of qualifications for the position, if required (e.g., job description, notarized copy or original diploma, academic transcripts, license(s))
- Hiring and termination (if applicable) documents
- Employment history and performance evaluations
- Criminal record clearance (if required)
- Citizenship Status
- Benefit balances (e.g., paid time off, sick time, vacation)
- Health Clearances (if required)

In addition, personnel records should also include disclosures of any relationships with other CONTRACTOR employees or associates.

4.1 Timecards

Timecards or time reports must be prepared for each employee each pay period. If an employee works on multiple COUNTY/non-COUNTY programs and/or activities, the total hours charged to each of the programs and/or activities must be based on actual conditions (e.g., total hours worked each day by program and the total hours charged to each of the CONTRACTOR'S programs, time studies, full-time equivalents).

Time or budget estimates (i.e., estimates determined before the services are performed) alone do not qualify as support for payroll expenditures and will be disallowed upon audit. Time or budget estimates may be used for interim accounting purposes, unless prohibited by the COUNTY Agreement or applicable funding source(s), provided that the system for establishing the estimates produces reasonable approximations of the activity actually performed. Significant changes in work activity must be identified and adjusted in the financial records in a timely manner. The CONTRACTOR'S system of internal controls must include processes to review after-the-fact interim charges made using time or budget estimates, and be adequately documented. All necessary adjustments must be made such that the final amount charged to the COUNTY is accurate, allowable, appropriately allocated, and based on actual conditions.

All timecards and time reports must be signed and dated by the employee and the employee's supervisor (in ink or electronically) to certify the accuracy and approval of the reported time.

To the extent the CONTRACTOR utilizes electronic timecards and time reports, the CONTRACTOR'S electronic time reporting system must be designed to comply with the internal control standards described in this Handbook (e.g., see Sections A.3.5 and B.7.0 through B.7.3), and any other applicable federal, State, and COUNTY requirements (e.g., COUNTY Agreement), and support the reporting of accurate and reliable financial information.

4.2 Benefit Balances

Employee benefit balances (e.g., paid time off, sick time, vacation) should be maintained on at least a monthly basis. Benefit balances must be increased when benefit hours are earned and decreased as hours are used.

4.3 Incentive Compensation

Incentive compensation paid to employees should be reasonable, based on a measurable performance metric (e.g., cost reduction, efficient performance, suggestion awards, safety awards), and in accordance with the CONTRACTOR'S established policy or agreement with employees. The CONTRACTOR must maintain documentation to support any incentive compensation payments to employees.

Any bonuses, gifts, or other payments provided to employees that are solely intended to improve employee morale will be disallowed upon audit, unless expressly allowed by the COUNTY Agreement and/or the applicable funding source(s).

4.4 Limitations on Positions and Salaries

The CONTRACTOR should not pay any salaries higher than those authorized in the COUNTY Agreement or by the applicable funding source(s) (i.e., federal, State, and COUNTY agencies).

Payroll expenditures for employees working on more than one agreement, program, or activity must be equitably allocated in accordance with the applicable sections of Uniform Guidance and any other applicable federal, State, and COUNTY requirements (e.g., COUNTY Agreement). If an employee serves in the same or dual capacities under more than one agreement or program, time charged to the agreements or programs taken as a whole may not exceed 100% of the employee's actual time worked.

Salaried employees should be paid a salary that corresponds with the employee's work schedule. For example, a half-time salaried employee performing the same or similar work should be paid proportionately less than a full-time salaried employee.

4.5 Retroactive Payroll Adjustments and Payments

The CONTRACTOR must not charge the COUNTY for any retroactive adjustments to an employee's authorized hourly/salary rate or benefits that result in additional compensation to an individual or group of employees without written approval from the COUNTY.

Retroactive payments to employees to correct underpayment errors may be charged to the COUNTY provided that adequate documentation is maintained to support an employee was underpaid in a prior pay period and the retroactive payment is necessary.

4.6 Separation of Duties Over Payroll and Personnel

Payroll checks should be distributed by persons not involved in timekeeping (e.g., preparing/recording, approving, processing, and reporting of payroll transactions), or reconciling bank accounts.

All employee hires and terminations, or pay rate changes, must be approved in writing by authorized persons independent of payroll responsibilities.

4.7 Security Over Payroll and Personnel Records

Adequate security must be maintained over payroll and personnel records with access restricted to authorized individuals. Any automated payroll and personnel records which contain confidential information, such as, but not limited to, employee addresses and medical information, must be adequately safeguarded using the information security and privacy standards discussed in Section A.3.6 to prevent unauthorized access and use.

5.0 Procurement

Written policies and procedures must be established to ensure goods and services are procured in a manner providing full and open competition and in accordance with the requirements of Uniform Guidance and any other applicable funding source(s) (i.e., federal, State, and COUNTY agencies). The written policies and procedures must also cover conflicts of interest where the CONTRACTOR and/or its directors, officers, or key employees are unable (or appear to be unable) to be impartial in conducting a procurement action.

CONTRACTOR must maintain sufficient records to support the history of procurement. At a minimum, the records should detail the rationale for the procurement method, the selection of the contract type (e.g., cost reimbursement, fixed-price), reasoning/justification for contractor or vendor selection or rejection, and the basis for the contract price/rate.

The procurement of any goods and/or services with an aggregate value that exceeds the lesser of $5,000 or the amount required by the CONTRACTOR'S policy must be approved by the CONTRACTOR'S board of directors.

Failure to procure goods and services as required and maintain adequate documentation to support expenditures charged to the COUNTY may result in inadequately supported expenditures and may be disallowed upon audit.

5.1 Methods of Procurement

Uniform Guidance describes the following methods for procuring goods and services:

- Informal Procurement
- Formal Procurement
- Noncompetitive Procurement

Informal Procurement

When the aggregate value of the goods and/or services being procured is less than $10,000, the CONTRACTOR must ensure the price is reasonable based on research, experience, purchase history, and/or other relevant information.

Where the aggregate value of the goods and/or services being procured is between $10,000 and $249,999, the CONTRACTOR must ensure the price is reasonable by obtaining price or rate quotations from an adequate number of qualified sources. CONTRACTOR should consider obtaining price or rate quotations from at least three qualified sources.

Formal Procurement

When the aggregate value of the goods and/or services being procured is $250,000 or more, the CONTRACTOR must ensure the price is reasonable by formally and publicly advertising and soliciting sealed bids or competitive proposals from an adequate number of qualified sources.

Sealed bids are generally solicited for firm-fixed price contracts (lump sum or unit price). The contract should be awarded to a responsible bidder whose bid conforms with all material terms and conditions of the invitation for bids and is the lowest price.

Competitive proposals are generally solicited when conditions are not appropriate for the use of sealed bids and can be used for either cost reimbursement or fixed price type contracts. The contract should be awarded to the offeror whose proposal is most advantageous to the CONTRACTOR and should be based on price and other relevant factors.

Noncompetitive Procurement

Noncompetitive procurements should only be used when the aggregate value of the goods or services is less than $10,000, the goods or services can only be obtained from a single source, there is an immediate need for the goods or services and delays from publicizing a competitive solicitation are not permitted, or a competitive solicitation was conducted and competition was determined to be inadequate.

The CONTRACTOR must obtain written approval from the COUNTY and/or the applicable funding source(s) prior to using a noncompetitive procurement that does not meet one of the conditions described above.

6.0 Capital and Non-Capital Assets

Controls over capital and non-capital assets are necessary to safeguard investments, establish responsibility for the custody of each asset, provide necessary data for financial reporting, and provide required information and documentation for depreciation, insurance, audit, and other purposes.

6.1 Capital Assets

Capital assets are tangible or intangible assets of significant value having a useful life that extends beyond the current year and include land, buildings and improvements, equipment, and intellectual property (including software). All applicable assets with an acquisition cost of $5,000 or more must be capitalized in accordance with GAAP.

Acquisition cost means the net invoice unit price of an item, including shipping costs and sales taxes, the cost of any modifications, attachments, accessories, or auxiliary apparatus necessary to make it usable for the purpose for which it was acquired. Acquisition costs for software include those development costs capitalized in accordance with GAAP.

Capital asset purchases must be approved by the CONTRACTOR'S board of directors or their authorized representative.

Capital assets should not be ordered or purchased and charged to the COUNTY during the last three months of the term of the Agreement, unless the acquisition is pre-approved by the COUNTY or the CONTRACTOR'S Agreement with the COUNTY is renewed or extended.

6.2 Acquisition

CONTRACTOR must submit a purchase versus lease analysis to COUNTY and obtain written authorization before making a capital asset purchase where the acquisition cost is $25,000 or more, and all, or a portion of the cost of the capital asset will be charged to the COUNTY Agreement. If the cost of the capital asset will be charged to multiple COUNTY Agreements, the CONTRACTOR only needs to obtain written authorization from the COUNTY department(s) where the CONTRACTOR anticipates expenditures charged will exceed the lesser of 10% of the acquisition cost of the capital asset or $5,000, unless more restrictive and/or stringent requirements over acquisitions are required by the COUNTY Agreement and/or the applicable funding source(s).

6.3 Non-Capital Asset Equipment

Non-capital asset equipment is defined as equipment containing COUNTY non-public information, or equipment with a unit cost of more than $250 but less than $5,000, a useful life over one year, and can generally be easily carried or moved; especially by hand (e.g., personal computers, scanners, other portable assets).

6.4 Asset Identification and Inventory

All capital assets and non-capital asset equipment (assets) purchased in full, or in part, with COUNTY Agreement funds are to be used for the benefit of the COUNTY Agreement and should be appropriately tagged.

CONTRACTOR must maintain an accurate, complete, and current listing of assets. The listing should include the item description, serial number, date of purchase, acquisition cost, source(s) of funding, location, and the specific employee(s) the asset is assigned to or controlled by, when applicable. Unassigned assets must also be identified on the listing.

An inventory of all assets must be conducted at least once every two years to ensure that all assets are accounted for, used, maintained in proper working order, and needed. Documentation must be maintained to support the inventory conducted, and any depreciation charges in accordance with Uniform Guidance.

6.5 Security Over Assets

Physical security must be adequately maintained over all assets to prevent the misuse, theft, or destruction of COUNTY property and non-public information. To the extent necessary, physical security controls over assets should include the use of badges/identification cards, locks, security cables, and/or assorted barriers to prevent physical tampering, damage, theft, or unauthorized physical access.

6.6 Asset Management

The CONTRACTOR must assume responsibility and accountability for the maintenance of all assets purchased, leased, or rented with COUNTY Agreement funds, or any other assets containing COUNTY non-public information.

The CONTRACTOR must maintain documentation to support all cases of theft, loss, damage, or destruction of assets purchased with COUNTY Agreement funds or containing COUNTY non-public information. The documentation should, at a minimum, contain item identification, recorded value, facts relating to loss, and, where appropriate, a copy of the law enforcement report. In cases where the loss resulted from suspected criminal activity (e.g., theft, vandalism, arson), the incident must be reported to the local law enforcement agency with jurisdiction over the location of the suspected crime.

The supporting documentation, including a copy of any related crime/incident reports, must be retained by the CONTRACTOR for a period of time under which the underlying records were destroyed or damaged were required to be retained and must be retained for a longer period in the case of unresolved litigation or audit.

The CONTRACTOR must promptly report in writing to the COUNTY, and provide copies of all relevant supporting documentation described above, all cases of theft, loss, damage, or destruction of:

- Any capital assets purchased with COUNTY Agreement funds.

- Any non-capital asset equipment purchased with COUNTY Agreement funds with an acquisition cost or aggregate costs of $950 or more.

- Any capital or non-capital assets that electronically stored, used, and/or transmitted COUNTY non-public information.

CONTRACTOR must safely and securely dispose of or return to the COUNTY all capital and non-capital assets in accordance with the Agreement.

7.0 Information Technology

Information technology (IT) controls are necessary to protect the security, integrity, and availability of COUNTY non-public information, Protected Health Information (PHI), IT resources (e.g., systems and networks, accounting management software/applications, electronic time reporting systems), and data (e.g., electronically stored information, records, or documentation).

7.1 Information Technology Controls

It is the CONTRACTOR'S sole obligation to design and implement appropriate and reasonable IT controls to, at a minimum:

- Secure and protect its IT resources and data against internal/external threats and risks.

- Help ensure the accuracy and integrity of CONTRACTOR'S electronic records and data is not compromised.

- Ensure adequate safety mechanisms (e.g., unique log-on identifications, computer access codes, account codes, passwords, multi-factor authentication tokens, transaction approval/authorization controls) are in place to limit user (e.g., employees, subcontractors, contractors/consultants) access privileges to protect COUNTY non-public information, PHI, IT resources, and data related to the COUNTY Agreement from unauthorized or unlawful access, use, disclosure, alteration or destruction.

    - Users must only receive access to non-public information that is necessary to perform their assigned job duties, and must not be given an access authorization level that is higher than needed.

- CONTRACTOR must review, and update, if necessary, user access rights/permissions at least annually, or when a user's job assignment and/or responsibilities change, to ensure access capabilities are consistent with the user's job duties. In addition, guest user access and inactive users, including terminated employees, contractors/consultants, and other unnecessary access should be reviewed and removed or disabled timely.

- Ensure adequate and ongoing IT and cyber security awareness training is provided to applicable CONTRACTOR employees.

- Capture sufficient audit trail information to identify the individual user(s) who performed key components (e.g., entry, approval) of critical or high risk (e.g., disbursement, payroll) transactions.

- Ensure all data/transactions entered into an information system are processed completely and accurately, duplicate transactions are prevented and/or detected timely, inputs and modifications to data are authorized, and all data is protected from improper or unauthorized deletion and alteration. For example, procedures for reviewing and approving source documents for reasonableness and proper authorization prior to entering information should be established, when applicable.

- Ensure any output (e.g., paper printouts, digital information, electronic records) containing non-public information or regulated data and transactions is adequately protected and clear individual accountability is maintained, when applicable.

7.2 Information Technology Security Management

CONTRACTOR must establish and implement IT policies and procedures that align with the applicable IT standards described in this Handbook, COUNTY Board Policy 5.200, and any other applicable federal, State, and COUNTY requirements (e.g., COUNTY Agreement, applicable sections of the Board Policy Manual). A good IT policy should address, at a minimum, such issues as:

- Security management
- Security awareness training
- Security and privacy violations/breaches, incident reporting, and response protocols
- Cyber security (e.g., encryption, malware/ransomware protection, vulnerability testing and monitoring)
- Separation of duties
- User access (including remote access) to system(s) data
- Authorization of transactions
- Exception/error resolution
- Back-up recovery and restart protocols (e.g., disaster recovery and business

contingency planning)
- Change controls (e.g., for maintenance, enhancements, or modifications to application systems, networks, and software), if applicable

CONTRACTOR must also ensure their IT policies are periodically reviewed and updated/modified when changes are necessary (e.g., to implement new systems or changes in procedures, adopt new security protocols, address new risks or circumstances).

To the extent CONTRACTOR exchanges or shares information with other authorized external parties (e.g., third-party vendors/providers, subcontractors, contractors/consultants), CONTRACTOR must also establish policies and procedures to ensure the security, reliability, and integrity of such information.

Any applicable security incidents (e.g., loss of COUNTY non-public information, breach of confidentiality, non-permitted use or disclosure of PHI) must be reported in accordance with the standards described in this Handbook, and any other applicable federal, State, and COUNTY requirements (e.g., COUNTY Agreement).

7.3 Separation of Duties Over Systems

CONTRACTOR must ensure sufficient checks and balances exist, and adequate separation of duties are maintained over IT systems to help minimize the risk of fraudulent activity and user error, and ensure transactions (e.g., accounting, payroll, time reporting, disbursements) are properly initiated approved, processed, reported, and reconciled.

Work should be divided among two or more employees so that one employee does not have control over multiple key aspects of an IT system, and the functions performed by one employee may be checked by functions performed by other employees. For example, employees who have access to add or change vendor information (e.g., vendor and contact names, addresses, phone numbers) must not have access to process invoices.

8.0 Electronic Signatures

Electronic signatures (e-Signatures) may be used to represent an individual's acknowledgment, acceptance, or approval of an agreement, transaction, report, record, or form, unless otherwise prohibited by the COUNTY Agreement and/or applicable funding source(s). Various types of e-Signatures exist. The most secure forms of e-Signatures will provide a digital audit trail that confirms when a document was signed, provides assurance that the individual claiming to be the signor is the signor through effective authentication methods (e.g., unique log-on identifications, account codes, passwords), and can safeguard documents from being altered after they have been signed. When determining which type of e-Signature to use, CONTRACTOR should consider the associated risks and level of assurance needed for the signature or document, and any other applicable federal, State, and COUNTY requirements (e.g., COUNTY Agreement).

9.0 Subcontracts

CONTRACTOR must not subcontract services without the prior written consent of the COUNTY. Payments for subcontracted services without the prior written consent of the COUNTY may be disallowed upon audit.

CONTRACTOR must provide the COUNTY with copies of all executed subcontracts and must be responsible for the performance of their subcontractors. CONTRACTOR may submit an electronic copy of executed subcontracts in preference to a hardcopy, unless original signed subcontracts are required by the COUNTY Agreement or the applicable funding source(s).

9.1 Subcontractor Monitoring

CONTRACTOR must monitor the activities of their subcontractors as necessary, but no less than annually, to ensure governmental monies are used for their intended purposes, compliance with applicable federal, State, and COUNTY requirements, and performance goals are achieved. For example, the monitoring must include, but not be limited to:

- Performing reviews of the subcontractor's fiscal and program operations (e.g., verifying expenditures charged to the subaward are adequately supported, allowable, and appropriately allocated; verifying internal controls are maintained as required; and verifying subcontracted services are meeting required performance standards).
- Performing reviews of required financial and performance reports.
- Verifying all subcontractors are audited as required.
- Following-up and ensuring appropriate corrective action is taken on all deficiencies pertaining to the subcontract.

C. COST PRINCIPLES

1.0 Purpose of Program Funds

It is the intent of the COUNTY to provide funds for the purpose of the CONTRACTOR to provide the services required by the Agreement. CONTRACTOR must use these funds on actual expenditures in an economical and efficient manner, and ensure they are reasonable, proper, and necessary costs of providing services and allowable in accordance with the applicable sections of Uniform Guidance, and any other applicable funding source(s) (i.e., federal, State, and COUNTY agencies) requirements.

1.1 Limitations and Requirements for Program Expenditures

CONTRACTOR must comply with all limitations and requirements for COUNTY Program expenditures in the Agreement, the applicable sections of Uniform Guidance, and/or any other applicable funding source(s) (i.e., federal, State, and COUNTY agencies). If a CONTRACTOR is unsure of the allowability of any particular type of expenditure, the CONTRACTOR should request advance written approval from the COUNTY and/or applicable funding source(s) prior to incurring the expenditure.

1.2 Limitations on Payments to Affiliated Organizations or Persons (i.e., Related Party/Less-Than-Arm's-Length Transactions)

For purposes of the COUNTY Agreement, COUNTY must be solely responsible for determining affiliation unless otherwise allowed and approved by federal, State, or COUNTY agencies. Organizations or persons will be considered affiliated when one party is able to control or substantially influence the actions of the other. Affiliation includes, but is not limited to, a relationship between the CONTRACTOR and:

- An organization related through legal organization (i.e., corporation, partnership, parent company, subsidiary organization, association).
- An organization under common control through its common officers, directors, or members.
- A director, trustee, officer, or key employee, or an individual related by blood, marriage, or affinity, either directly or through corporations, trusts, or similar arrangements in which they hold a controlling interest.

Prior to making payments to affiliated organizations or persons (i.e., related party/less-than-arm's-length transactions), CONTRACTOR must complete and submit to the COUNTY a disclosure statement identifying the nature of the relationship with the affiliated or related organizations/persons.

CONTRACTOR must not make payments to affiliated organizations or persons for program expenditures (e.g., salaries, services, rent) that exceed the lesser of actual costs of the affiliated or related organizations/persons or the reasonable costs for services rendered and/or items purchased. A reasonable cost is the price that would be paid by one party to another when the parties are dealing at arm's length (fair market price).

Payments to affiliated organizations or persons will be disallowed upon audit to the extent the payments exceed the lesser of actual costs of the affiliated or related organizations/persons or the reasonable costs (fair market value) for services rendered or items purchased.

1.3 Unallowable Expenditures

Uniform Guidance addresses the allowability of a variety of costs. For all costs, there are certain restrictions and limitations; however, the following are examples of costs that are generally unallowable, unless expressly allowed by the COUNTY Agreement and/or the applicable funding source(s):

- Bad debts
- Bonuses, gifts, and other expenditures solely intended to improve employee morale
- Contingency provisions
- Contributions and donations
- Entertainment, social activities, and other similar expenditures (unless there is a programmatic purpose)
- Fines and penalties (e.g., Non-sufficient Funds Check Fees, Traffic Citation Fees)
- Fundraising activities
- Interest
- Losses on other awards

1.4 Depreciation

Unless otherwise approved by the COUNTY, compensation for the use of buildings, capital improvements, equipment, and software projects may be made through depreciation in accordance with the applicable sections of Uniform Guidance:

- The computation of depreciation is based on the acquisition cost of the asset(s).

- The computation should exclude the cost of:
  - Land
  - Buildings and equipment donated by governmental agencies
  - Buildings and equipment contributed by the CONTRACTOR to satisfy funding matching requirements
  - Any asset acquired solely for the performance of a non-Federal award.

- For depreciation, an appropriate useful life must be established for the asset(s), which considers factors such as the type of construction, nature of the asset used, susceptibility to technological obsolescence or technological developments in the particular area, historical data, and the renewal and replacement policies followed for the assets involved, etc.

- Appendix B to IRS Publication 946, "How to Depreciate Property," contains guidelines for establishing an asset's useful life.

1.5 Rental Costs of Buildings and Equipment

Rental costs are allowable to the extent that the rates are reasonable considering rental costs of comparable property, market conditions in the area, condition of the property being leased, etc.

- Under a "sale and leaseback" arrangement, rental costs would be allowable up to the amount that would be allowed if the CONTRACTOR had continued to own the property. This amount generally includes expenditures such as depreciation, maintenance, taxes, and insurance.

- Under a "less-than-arms-length" lease, costs are only allowable up to the amount that would be allowable had title to the property vested in the CONTRACTOR. This amount generally includes expenditures such as depreciation, maintenance, taxes, and insurance.

1.6 Budget Limitation

Expenditures must not exceed the maximum limits in the COUNTY Agreement budget.

1.7 Expenditures Incurred Outside the Agreement Period

Expenditures charged against program funds may not be incurred prior to the effective date of the COUNTY Agreement or subsequent to the COUNTY Agreement termination, or expiration date. Similarly, current period expenditures related to events or activities that occurred prior to the effective date of the COUNTY Agreement may not be allowable. For example, legal costs incurred prosecuting or defending a lawsuit stemming from events which occurred during a period not covered by a valid COUNTY Agreement between CONTRACTOR and COUNTY are not allowable.

1.8 Unallowable Activities

COUNTY program funds, materials, property, or services must not be used for investments where there is a risk of loss or for the performance of any political activity, the election of any candidate, or the defeat of any candidate for public office.

1.9 Unspent Program Funds

CONTRACTOR must return any unspent program funds to the COUNTY, unless otherwise permitted by the COUNTY Agreement. In addition, the COUNTY will determine the disposition of unspent program funds upon termination of the COUNTY Agreement.

2.0 Allocable Expenditures

For CONTRACTORS that operate programs or provide services in addition to the services required under the COUNTY Agreement, the CONTRACTOR must allocate expenditures to all benefiting programs, activities (including unallowable activities, such as fundraising and investment activities), and funding sources using an equitable basis.

In accordance with the applicable sections of Uniform Guidance, CONTRACTORS must define their allocable expenditures as either direct or indirect costs (as defined below) and allocate each cost using the basis most appropriate and feasible. ***Actual conditions must be taken into account when selecting the method and/or base to be used to allocate expenditures to ensure expenditures are allocated equitably to each benefiting program, activity, and funding source.***

The CONTRACTOR must maintain documentation for allocated expenditures (e.g., timecards, time studies, calculation of full-time equivalents, square footage measurements).

Under no circumstances can allocated expenditures be charged to an extent greater than 100% of actual expenditures or the same expenditure be charged both directly and indirectly.

2.1 Direct Costs

Unless otherwise set forth in the COUNTY Agreement, or required by the applicable funding source(s), direct costs are defined as those costs that can be identified specifically with a particular final cost objective (e.g., a particular program, service, or other direct activity of an organization). Examples of direct costs include salaries and benefits of employees working on the program, supplies and other items purchased specifically for the program, costs related to space used by employees working on the program.

For all employees, other than general and administrative, the hours spent on each program (activity) should be recorded on the employees' timecards and the payroll expenditures should be treated as direct charges and distributed on the basis of the actual recorded hours spent on each program or using another equitable basis based on actual conditions.

Shared costs (i.e., costs that benefit more than one program or activity) that can be distributed in reasonable proportion to the benefits received may also be direct costs.

Examples of bases for allocating shared costs as direct costs:

- Number of direct hours spent on each program

- Full-time equivalents for each program
- Square footage occupied by each program
- Other relevant and equitable methods of allocation

2.2 Indirect Costs

Indirect costs are those costs that have been incurred for common or shared purposes and cannot be readily identified with a particular final cost objective. Examples of indirect costs include the salaries and benefits of executive officers and administrative personnel (e.g., accounting, human resources, information technology), depreciation and use allowances for administrative buildings, and other costs related to the general administration of the organization. Only expenditures that are allowable in accordance with the applicable sections of Uniform Guidance and any other applicable funding source(s) (i.e., federal, State, and COUNTY agencies) can be included as indirect costs and allocated to the COUNTY program(s).

Examples of bases for allocating indirect costs:

- Total direct salaries and wages.
- Total direct costs, excluding unallowable costs that do not represent an activity of the CONTRACTOR (e.g., fines, penalties, bad debts), capital expenditures, and other distorting items such as significant one-time expenditures, or subcontractor payments.
- Modified total direct costs, including all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the applicable threshold (e.g., $25,000 (prior to October 1, 2024), $50,000) of each subaward (regardless of the period of performance of the subawards under the award). It excludes equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs, and the portion of each subaward in excess of the applicable threshold (e.g., $25,000 (prior to October 1, 2024), $50,000) as required by Uniform Guidance.

2.3 Acceptable Indirect Cost Allocation Methods

Uniform Guidance describes the following allowable methods for allocating and charging indirect costs:

- Simplified allocation method
- Direct allocation method
- Multiple allocation base method
- Negotiated indirect cost rate
- De minimis rate

CONTRACTOR must ensure the indirect cost allocation methodology chosen is clearly described in their Cost Allocation Plan and is used consistently to allocate indirect costs. See Exhibit D for examples of how to allocate indirect costs using these methods.

Simplified Allocation Method

This method can be used when an organization's major functions benefit from its indirect costs to approximately the same degree. Using this method, all allocable costs are considered indirect costs and an indirect cost rate is determined by dividing total allowable indirect costs by an equitable distribution base (see Exhibit D.1 for example).

Direct Allocation Method

This method can also be used when an organization's major functions benefit from its indirect costs to approximately the same degree. Using this method, all costs except general administration and general expenditures are treated as direct costs. Shared costs, such as depreciation, facility and equipment rentals, facilities maintenance, telephone, and other similar expenditures, are prorated individually to each direct activity on a basis appropriate for that type of cost.

The remaining costs, which consist exclusively of general administration and general expenditures, are then allocated using the simplified allocation method previously discussed (see Exhibit D.2 for example).

Multiple Base Allocation Method

This method can be used when an organization's major functions benefit from its indirect costs in varying degrees. Using this method, indirect costs are grouped to permit allocation of each grouping on the basis of the benefits provided to the major functions. Each grouping is then allocated individually using the basis most appropriate for the grouping being allocated (see Exhibit D.3 for example).

Negotiated Indirect Cost Rates

CONTRACTORS have the option of negotiating an indirect cost rate or rates for use on all their federal programs. The CONTRACTOR must submit a cost allocation plan to the federal agency with the largest dollar value of federal awards funded to the organization. The approved indirect cost rate is then applied to the total approved direct cost base (see Exhibit D.4 for example).

If CONTRACTOR has a federally approved indirect cost rate, CONTRACTOR must submit a copy of the approval letter to COUNTY upon request.

De Minimis Rate

A CONTRACTOR that does not have a current negotiated (including provisional) federally approved indirect cost rate may elect to charge indirect costs based on the applicable de minimis rate (e.g., 10% (prior to October 1, 2024), up to 15%) of modified total direct costs. If elected, this rate may be used indefinitely, but must be used consistently to charge indirect costs to all programs and activities (see Exhibit D.5 for example).

2.4 Indirect Cost Limitations

CONTRACTOR must ensure indirect costs charged to the COUNTY program(s) are within any maximum limitations established by statutory requirements. Any amounts charged in excess of maximum limitations will be disallowed upon audit unless otherwise allowed and approved by the applicable federal, State, or COUNTY agency.

2.5 Cost Allocation Plan

CONTRACTOR must maintain an annual Agency-wide Cost Allocation Plan (Plan), and submit the Plan to the County if required by the COUNTY Agreement, and/or when requested by the COUNTY. The Cost Allocation Plan must be prepared in accordance with the applicable sections of Uniform Guidance, and any other applicable federal, State, and COUNTY requirements (e.g., COUNTY Agreement, COUNTY instructions) and include the following information:

- CONTRACTOR's general accounting policies:
  - Fiscal year
  - Method for allocating indirect costs (e.g., simplified, direct, multiple, negotiated rate, de minimis rate)
  - Indirect cost rate allocation base (e.g., direct salaries and wages, direct costs).

- Identify the CONTRACTOR'S direct, shared, and indirect costs (by category) and describe the cost allocation methodology for each category.

- Signature of CONTRACTOR management certifying the accuracy of the plan.

3.0 Overpayments

If upon audit, or at any time during the Agreement year, it is determined that cost reports or invoices submitted to the COUNTY which were used as a basis for payments to the CONTRACTOR were inaccurate, the COUNTY may determine the total overpayment and require the CONTRACTOR to repay the COUNTY. The COUNTY may withhold payments from CONTRACTOR'S future payments unless otherwise prohibited by federal and/or State regulations.

D. GOVERNANCE

1.0 Governance Overview

Large numbers of nonprofit corporations, organized for public benefit, receive public funds through contracts with the COUNTY. Many COUNTY service contracts support key public initiatives, including protecting children, providing health care, fostering employment, and reducing the effects of mental impairments and substance abuse.

Nonprofit organizations doing business with the COUNTY must conduct their work in a manner consistent with their charitable mission and the public purposes embodied in the COUNTY Agreement. This demands that nonprofit agency governing boards be conscious of their fiduciary responsibilities in providing proper oversight and direction, and making decisions.

1.1 Board of Directors' Requirements

Nonprofit agencies doing business with the COUNTY must have a governing board of at least three (3) directors in accordance with State law (e.g., Sections 12331 and 5227 of California Corporations Code). At no time should more than 49% of the persons serving on the board of directors (board or directors) be "interested persons." An "interested person" includes:

- Any person currently being compensated by the CONTRACTOR for services rendered within the previous 12 months, whether as a full-or part -time employee, independent contractor, or otherwise.

- Any brother, sister, ancestor, descendant, spouse, brother-in-law, sister-in-law, son-in law, daughter-in-law, mother-in law, or father-in law of any such person (e.g., directors, CONTRACTOR or subcontractor employees).

The majority of the directors should not have a direct or indirect material financial interest in the organization, or any other relationship that could create a conflict of interest on the part of the director(s). A financial interest may exist for reasons of business, investment, or family relationship. "Financial interest" means an actual or potential ownership, investment, or compensation arrangement in or with any entity or individual with which the organization has, or is negotiating, a transaction or arrangement.

Directors, officers, and employees of nonprofit corporations with which the COUNTY contracts must not:

- Permit or benefit from self-dealing transactions (unless permitted by law), or unreasonable compensation.

- Misuse or dissipate scarce public resources.

Additional details regarding governance and directors' requirements are included in State Law (e.g., California Corporations Code, Section 12586 of California Government Code).

1.2 Board of Directors' Fiduciary Responsibilities

All members of a nonprofit organization's governing board must perform their duties in good faith and in a manner they believe to be in the best interests of the CONTRACTOR and with such care, including reasonable inquiry, as an ordinarily prudent person in a like position would use under similar circumstances. Although directors may delegate management of CONTRACTOR operations, activities, and affairs, to officers, employees, management companies, or committees, the directors are ultimately responsible for the direction and oversight of the organization. Directors' fiduciary responsibilities include, but are not limited to, the following:

- Monitoring the organization's fiscal and programmatic performance.
- Overseeing the organization's risk management, control processes, usage of funds, and protection of the organization's assets.
- Ensuring the organization's compliance with applicable federal, State, and COUNTY regulations.
- Making, reviewing, and/or approving decisions that are in the best interest of the organization (not in the best interest of any individual or other organization). For example, the board should review and approve all significant transactions (e.g., less-than-arm's length transactions, purchases of capital assets, loans, incentive compensation to the organization's management and employees).
- Recognizing and disclosing conflicts of interest.

1.3 Oversight Mechanisms

An organization's governing board must provide for its governance by:

- Adopting and disclosing the organization's governance standards, including director qualifications, responsibilities, and compensation. The standards may provide for "just and reasonable" compensation and benefits consistent with the compensation amount or guidelines established in the organization's contract(s) with the COUNTY. Compensation and benefits of directors, officers, and employees should be comparable to agencies of similar size and function (see Section B.4.4, "Limitations on Positions and Salaries"). No employee may receive compensation or benefits for more than one organization job. For example, the Chief Executive Officer (CEO) cannot receive compensation or benefits for the job of CEO and another job such as program manager, etc.

- Adopting and disclosing a code of business conduct and ethics for directors, officers, and employees, and promptly disclosing to the County any waivers (e.g., authorized exemptions, exceptions) of the code affecting organization directors, officers, or employees.

- Reviewing, no less than annually, the CONTRACTOR'S compliance with COUNTY Agreement terms and conditions/provisions (e.g., insurance, internal controls, federal and State reporting, payment requirements for payroll withholding) and report any applicable deviations to the COUNTY .

An organization's governance guidelines and code of ethics must:

- Provide for an annual process to distribute to and obtain from directors, officers and employees written acknowledgments of their adherence to the CONTRACTOR'S governing standards.
- Incorporate a mechanism for disclosing and addressing possible conflicts of interest.

- Provide appropriate record-keeping, particularly of transactions and arrangements required to be reviewed by the governing board and where significant organization resources are expended by or for officers, directors and employees.

1.4 Board Meetings

A CONTRACTOR'S board must meet periodically to ensure the directors' fiduciary responsibilities (see Section D.1.2) are carried out as required. It is recommended a CONTRACTOR'S board meet at least four times a year. Board members may participate in meetings using conference telephone or electronic communication. Additional details are included in State Law (e.g., Section 5211 of California Corporations Code).

Board meeting minutes must be written (or in any form capable of being converted into clearly legible tangible form), maintained for each meeting, and certified by the board secretary (or an assistant secretary/alternate) in accordance with State Law (e.g., Sections 5215 and 6320 of California Corporations Code). In addition, the meeting minutes should include:

- The names of the board members who are present and absent.
- The date and time the meeting begins and ends.
- A summary of all discussions, deliberations, and actions taken by the board.
- The names of board members making and seconding motions, and a breakdown of the votes on the motions.
- A summary of future action items/steps and who is responsible for them.

1.5 Audit Committee

The board must establish an audit committee when applicable in accordance and compliance with the Nonprofit Integrity Act of 2004 (SB 1262 Chapter 919) and State law (e.g., Section 12586 of California Government Code).

Annual Audit Duties

The Audit Committee:

- Is responsible for making recommendations to the board on the hiring and firing of the CONTRACTOR'S independent auditor to perform annual audits.

- Must confer with the CONTRACTOR'S independent auditor to satisfy audit committee members that the financial affairs of the CONTRACTOR are in order, review each audit and decide whether to accept it, and ensure that the COUNTY receives a copy of the annual audit report and all other audits, reviews, and other third-party reports.

Additional Audit Committee Duties

The audit committee must:

- Establish procedures for receiving and addressing complaints regarding accounting, internal controls, and auditing matters.

- Monitor and take steps to ensure proper management response to major performance or fiscal deficits, such as any material weaknesses and/or significant deficiencies identified during an audit.

- Pre-approve all audit and non-audit services provided by the auditor. Non-audit services are defined as any professional services provided other than those provided in connection with an audit or review of the financial statements of the CONTRACTOR. The following is a list of non-audit services for which the independent auditor cannot perform unless the firm follows the independence standard in the Yellow Book issued by the U.S. Comptroller General:

    ✓ Bookkeeping or other services related to the accounting records or financial statements of the audit client
    ✓ Financial information systems design and implementation
    ✓ Internal audit outsourcing services
    ✓ Management functions or human resources
    ✓ Investment adviser or investment banking services
    ✓ Legal services and expert services unrelated to the audit

E. REPORTING FRAUD/MISCONDUCT

CONTRACTORS are required to report suspected fraud, waste, or misuse of public monies, as well as misconduct involving COUNTY personnel to the Los Angeles County Fraud Hotline (Hotline). CONTRACTORS are also required to report suspected fraud committed by their employees and subcontractors when that fraud affects their Agreement with the COUNTY. Reportable conditions include, but are not limited to:

- Requests for bribes/kickbacks/gratuities.
- Favoritism/nepotism in the awarding of COUNTY Agreements, or selection of vendors.
- Embezzlement, theft, or misuse of any COUNTY funds, resources, time, equipment, or information.
- CONTRACTOR or vendor improprieties (e.g., inappropriate or unethical actions/behaviors such as unfair business practices, disregard for laws, abuse of power, corruption, etc.)

Reportable conditions must be reported to the Hotline upon their discovery by CONTRACTOR. Failure to report the types of fraud/misconduct discussed above may be grounds for contract termination.

The reporting party may remain anonymous. Reports can be made via telephone, mail, e-mail, or online to:

Online:	https://fraud.lacounty.gov/
E-mail:	fraud@auditor.lacounty.gov
Call:	(213) 89-FRAUD or (213) 893-7283
Toll Free:	(800) 544-6861
Fax:	(213) 947-5809
U.S. Mail:	County of Los Angeles Department of Auditor-Controller Office of County Investigations 500 West Temple Street, Suite 514 Los Angeles, CA 90012

F. RESOURCES

As noted in the introduction of this Handbook, the accounting, financial reporting, and internal control standards described in this Handbook are compiled from various federal, State, and COUNTY regulations and guidelines. The sources cited in this Handbook include, but are not limited to, those listed below. CONTRACTORS can refer to these sources for additional information and guidance on the federal, State, and COUNTY regulations and guidelines applicable to their organization (since some regulations and guidelines may not apply to every CONTRACTOR).

- Electronic Code of Federal Regulations - www.ecfr.gov
  - Uniform Guidance - https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200?toc=1
- Internal Revenue Service - www.irs.gov

- United States Department of Labor - www.dol.gov
  - Heath Insurance Portability and Accountability Act (HIPAA) - https://www.dol.gov/agencies/ebsa/laws-and-regulations/laws/hipaa
- The System for Award Management (SAM.gov) - https://sam.gov
- The Sarbanes-Oxley Act of 2002 - https://www.govinfo.gov/content/pkg/COMPS-1883/pdf/COMPS-1883.pdf
- Financial Accounting Standards Board - https://fasb.org
  - Accounting Standards Codification (including Generally Accepted Accounting Principles) - https://asc.fasb.org
- State of California
  - Laws (including Corporations, Government, Labor, Civil, and Welfare and Institutions Codes) - www.leginfo.legislature.ca.gov
  - Department of Justice Office of the Attorney General - www.oag.ca.gov
    - Guide for Charities - https://oag.ca.gov/charities/guide-live
  - Franchise Tax Board - www.ftb.ca.gov
  - Secretary of the State - www.sos.ca.gov
- COUNTY Board Policy Manual - https://library.municode.com/ca/la_county_-_bos/codes/board_policy
- The Committee of Sponsoring Organizations of the Treadway Commission (COSO) - www.coso.org
  - COSO sponsoring organizations:
    - The American Accounting Association - www.aaahq.org
    - The American Institute of Certified Public Accountants - www.aicpa.org
    - The Government Finance Officers Association - https://www.gfoa.org
    - The Financial Executives International - www.financialexecutives.org
    - The Institute of Internal Auditors - www.theiia.org
    - The Association of Accountants and Financial Professionals in Business - www.imanet.org
  - COSO's Guidance on Internal Control Integrated Framework - https://www.coso.org/guidance-on-ic

G. HANDBOOK ADMINISTRATION AND INQUIRIES

This Handbook is intended to be a continual work in progress. Changes are made by Auditor-Controller staff on an ongoing basis. As conditions and the accumulation of changes warrant, the online version that is available to COUNTY departments and CONTRACTORS is replaced with the latest version.

COUNTY departments and CONTRACTORS may make inquiries regarding the standards and guidance described in this Handbook by completing the inquiry form linked below. All inquiry forms will be submitted to the Auditor Controller's Countywide Contract Monitoring Division. When submitting an inquiry form, please provide as much information as possible to assist in ensuring all inquiries are properly addressed.

Inquiry Form: https://forms.office.com/g/HNDS8DL8VX

Exhibit A

Bank Reconciliation Example

Agency Name
Bank and Account #
For the Month Ended June 30, 202X

Balance Per Bank Statement			$ 35,000.00	
Add:	Deposit(s) in Transit		$ 4,000.00	
	Bank Service Charge (erroneously posted -- to be reversed next month)		$ 20.00	[1]
Less:	Outstanding Checks			
	#100	$ 1,000.00		
	#101	$ 500.00		
	#102	$ 500.00	$ (2,000.00)	
	Bank Posting Error (to be reversed next month)		$ (120.00)	[1]
Adjusted Bank Balance			**$ 36,900.00**	

Balance Per Book			$ 36,950.00	
Less:	Bank Charges	$ 40.00		
	Post Error	$ 10.00	$ (50.00)	[1]
Adjusted Book Balance			**$ 36,900.00**	

Prepared by: ______________________ Date ________

Reviewed by: ______________________ Date ________

[1] Reconciling items.

Exhibit B

Petty Cash Log Example

Petty Cash Log

January 202X

Program/Location: ______________________________ **Approved Petty Cash Fund Amount:** ___________

Date of Transaction	Description of Transaction	Account Code	Cash Out	Amount of Transaction	Cash Received	Balance
					Beginning Petty Cash on Hand	**$ 500.00**
1/1/202X	Parking	XX-XXX	$ 10.00	$ 10.00		$ 490.00
1/5/202X	Postage	XX-XXX	$ 10.00	$ 10.00		$ 480.00
1/8/202X	Supplies (Posterboard)	XX-XXX	$ 5.00	$ 5.00		$ 475.00
1/12/202X	Replenishment Check #101	XX-XXX			$ 25.00	$ 500.00
Total			**$ 25.00**	**$ 25.00**	**$ 25.00**	
					Ending Petty Cash on Hand	**$ 500.00**

_______________________________________ _____________

Petty Cash Custodian Signature Date

_______________________________________ _____________

Petty Cash Log Reviewer Signature Date

Exhibit C

Liquid Assets Log Example

Liquid Asset Disbursement/Usage Log

Type: Gift Cards to ABC, Inc. Grocery Store

January 202X

Data Issued	Liquid Asset No.	Purpose/ Description	Quantity	Amount	Authorized by	Recipient	Recipient Signature
		Beginning Liquid Assets on Hand	25	$ 500			
1/1/202X	XX-XXXX-X1	Gift card for client	1	$ 20	John Smith	Jane Doe	Jane Doe
1/10/202X	XX-XXXX-X2	Gift card for client	1	$ 20	John Smith	Robert Jones	Robert Jones
1/25/202X	XX-XXXX-X3	Gift card for client	2	$ 40	John Smith	Jane Doe	Jane Doe
1/26/202X	XX-XXXX-X4	Gift card for client	1	$ 20	John Smith	Robert Jones	Robert Jones
		Total Disbursed/Used	5	$ 100			
		Ending Liquid Assets on Hand	20	$ 400			

______________________________ ______________

Liquid Asset Custodian Signature **Date**

______________________________ ______________

Liquid Asset Log Reviewer Signature **Date**

Indirect Cost Allocation Methods Examples

D.1 - Simplified Allocation Method Example

ABC, Inc. operates two programs, uses direct salaries as their distribution base for indirect costs, and reported the following costs:

Agency-wide Indirect Costs	$250,000
Program A Direct Salaries	$100,000
Program B Direct Salaries	$900,000

Step 1: Classify all costs as either direct or indirect (as indicated above).

Step 2: Calculate the indirect cost rate by dividing the total indirect costs by total direct salaries.

Indirect Costs	$250,000	
Total Direct Salaries	$1,000,000	= $100,000 + $900,000
Indirect Cost Rate	25%	$= \dfrac{\$250{,}000}{\$1{,}000{,}000}$

Step 3: Allocate indirect costs to each program by multiplying the indirect cost rate by the direct salaries for each respective program.

Indirect Costs Allocated to Program A	**$25,000**	= $100,000 x 25%
Indirect Costs Allocated to Program B	**$225,000**	= $900,000 x 25%

D.2 - Direct Allocation Method Example

ABC, Inc. operates two programs and conducts fundraising activities. The Agency uses square footage as their distribution base for shared facility rent and maintenance costs and direct costs as their distribution base for indirect costs. ABC, Inc. reported the following costs:

General Administration and General Expenses (Indirect Costs)	$250,000
Shared Costs: Facility Rent and Maintenance	$150,000
Program A Direct Costs	$100,000
Program B Direct Costs	$850,000
Fundraising Direct Costs	$50,000

Step 1: Separate costs into three basic categories:

- General Administration and General Expenses (Indirect Costs)
- Direct Programs and Activities
- Fundraising

Step 2: Calculate the percentage of square footage occupied by each program and activity. ABC, Inc.'s facilities have a total of 4,000 square feet and the Agency determined Program A occupies 2,800 square feet, Program B occupies 1,000 square feet, and fundraising activities occupies 200 square feet, respectively.

Program A Square Footage	2,800	70%
Program B Square Footage	1,000	25%
Fundraising Square Footage	200	5%
Total Square Footage	4,000	100%

Step 3: Allocate the shared facility rent and maintenance costs based on the percentage of square footage used by each program and activity.

Shared Costs: Facility Rent and Maintenance	$150,000		
Shared Costs Allocable to Program A	$105,000	=	$150,000 x 70%
Shared Costs Allocable to Program B	$37,500	=	$150,000 x 25%
Shared Costs Allocable to Fundraising	$7,500	=	$150,000 x 5%

Step 4: Calculate the total direct costs for each program and activity by adding the direct costs to the shared costs allocated to each respective program.

Program A Direct Costs	$100,000
+ Program A Shared Costs	$105,000
Total Program A Direct Costs	$205,000

Program B Direct Costs	$850,000
+ Program B Shared Costs	$37,500
Total Program B Direct Costs	$887,500

Fundraising Direct Costs	$50,000
+ Fundraising Shared Costs	$7,500
Total Fundraising Direct Costs	$57,500

Step 5: Calculate the indirect cost rate by dividing the total indirect costs by total direct costs.

Total Indirect Costs	$250,000		
Total Direct Costs	$1,150,000	=	$205,000 + $887,500 + $57,500
Indirect Cost Rate	21.74%	=	$250,000 / $1,150,000

Step 6: Allocate indirect costs to each program and activity by multiplying the indirect cost rate by the total direct costs for each respective program and activity.

Indirect Costs Allocable to Program A	**$44,565**	=	$205,000 x 21.74%
Indirect Costs Allocable to Program B	**$192,935**	=	$887,500 x 21.74%
Indirect Costs Allocable to Fundraising	**$12,500**	=	$57,500 x 21.74%

D.3 - Multiple Allocation Base Method Example

ABC, Inc. operates two programs and conducts fundraising activities. The Agency uses square footage as their distribution base for indirect facilities costs and modified total costs[(1)] as their distribution base for indirect administration costs. ABC, Inc. reported the following costs:

(1) Modified total costs (MTC) are the modified total direct costs (MTDC) plus allocated indirect costs. MTDC includes all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first $50,000 (effective October 1, 2024) of each subaward (regardless of the period of performance of the subawards under the award). It excludes equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs, and the portion of each subaward in excess of $50,000 (effective October 1, 2024).

Indirect Depreciation	$100,000
Indirect Interest	$150,000
indirect Operation and Maintenance Expenses	$550,000
Indirect General Administration	$700,000
Indirect General Expenses	$500,000
Program A Modified Total Direct Costs	$7,250,000
Program B Modified Total Direct Costs	$1,500,000
Fundraising Modified Total Direct Costs	$250,000

Step 1: Establish separate indirect cost groupings based on the benefits provided to the programs and activities. The cost groupings are classified within two broad categories, "Facilities" and "Administration", and should include the following indirect cost pools:

Facilities
- Depreciation
- Interest
- Operation and Maintenance Expenses

Administration
- General Administration and General Expenses

Indirect Facilities Costs	
Indirect Depreciation	$100,000
Indirect Interest	$150,000
Indirect Operation and Maintenance Expenses	$550,000
Total Indirect Facilities Costs	$800,000

Indirect Administration Costs	
Indirect General Administration	$700,000
Indirect General Expenses	$500,000
Total Indirect Administration Costs	$1,200,000

Step 2: Calculate the percentage of square footage occupied by each program and activity. ABC, Inc.'s facilities have a total of 10,000 square feet and the Agency determined Program A occupies 5,000 square feet, Program B occupies 2,000 square feet, fundraising activities occupies 500 square feet, and administration occupies 2,500 square feet, respectively.

Program A Square Footage	5,000	50%
Program B Square Footage	2,000	20%
Fundraising Square Footage	500	5%
Administration Square Footage	2,500	25%
Total Square Footage	10,000	100%

Step 3: Allocate "Facilities" costs to all benefiting programs and activities based on the percentage of square footage used by each program and activity.

Indirect Facilities Costs Allocated to Program A	**$400,000**	= $800,000 x 50%
Indirect Facilities Costs Allocated to Program B	**$160,000**	= $800,000 x 20%
Indirect Facilities Costs Allocated to Fundraising	**$40,000**	= $800,000 x 5%
Indirect Facilities Costs Allocated to Administration	**$200,000**	= $800,000 x 25%

Step 4: Calculate the modified total costs for each program and activity to allocate indirect administration costs by adding the MTDC to the allocated indirect costs calculated above.

Program A - MTDC	$7,250,000
+ Indirect Facilities Costs Allocated to Program A	$400,000
Program A - MTC	$7,650,000

Program B - MTDC	$1,500,000
+ Indirect Facilities Costs Allocated to Program B	$160,000
Program B - MTC	$1,660,000

Fundraising - MTDC	$250,000
+ Indirect Facilities Costs Allocated to Fundraising	$40,000
Fundraising - MTC	$290,000

Program A - MTC	$7,650,000
Program B - MTC	$1,660,000
Fundraising - MTC	$290,000
Total MTC	$9,600,000

Program A - MTC	$7,650,000
Program B - MTC	$1,660,000
Fundraising - MTC	$290,000
Total MTC	$9,600,000

Step 5: Calculate the total indirect administration costs.

Indirect Administration Costs	$1,200,000
+ Indirect Facilities Costs Allocated to Administration	$200,000
Total Indirect Administration Costs	$1,400,000

Step 6: Calculate the indirect cost rate by dividing the total administration costs by the total modified costs.

Total Administration Costs	$1,400,000
÷ Total MTC	$9,600,000
Indirect Cost Rate	14.58%

Step 7: Allocate "Administration" costs to all benefiting programs and activities based on modified total costs.

Indirect Administration Costs Allocated to Program A	**$1,115,625**	= $7,650,000 x 14.58%
Indirect Administration Costs Allocated to Program B	**$242,083**	= $1,660,000 x 14.58%
Indirect Administration Costs Allocated to Fundraising	**$42,292**	= $290,000 x 14.58%

D.4 - Negotiated Indirect Cost Rate Example

ABC, Inc. operates two programs and has a negotiated indirect cost rate. The negotiated indirect cost rate agreement indicates the Agency's indirect cost rate is 15% and the distribution base is total direct costs excluding capital expenditures and equipment. ABC. Inc. reported the following costs:

	Program A	**Program B**
Salaries	$ 2,000,000	$ 1,250,000
Benefits	$ 1,100,000	$ 400,000
Capital Expenditures	$ -	$ 200,000
Equipment	$ 60,000	$ 15,000
Travel	$ 40,000	$ 25,000
Materials and Supplies	$ 60,000	$ 35,000
Total Direct Costs	$ 3,260,000	$ 1,925,000

Step 1: Calculate the direct costs distribution base for each program as required by the negotiated indirect cost rate agreement.

	Program A	**Program B**
Salaries	$ 2,000,000	$ 1,250,000
Benefits	$ 1,100,000	$ 400,000
Travel	$ 40,000	$ 25,000
Materials and Supplies	$ 60,000	$ 35,000
Direct Costs Base (1)	$ 3,200,000	$ 1,710,000

(1) Direct cost base does not include capital expenditures and equipment.

Step 2: Calculate the indirect costs charged to each program by multiplying the direct costs base for each respective program by the negotiated indirect cost rate.

	Program A	**Program B**
Direct Cost Base	$ 3,200,000	$ 1,710,000
x Indirect Cost Rate	15%	15%
Indirect Costs Charged	**$ 480,000**	**$ 256,500**

D.5 - De Minimis Rate Example

ABC, Inc. operates two programs and reported the following direct costs:

	Program A	Program B
Salaries	$ 750,000	$ 100,000
Benefits	$ 250,000	$ 20,000
Equipment	$ 50,000	$ 5,500
Travel	$ 20,000	$ 7,000
Materials and Supplies	$ 40,000	$ 4,000
Rent	$ 60,000	$ 12,000
Total Direct Costs	$ 1,170,000	$ 148,500

Step 1: Calculate the modified total direct costs (MTDC)[1] for each program.

(1) MTDC includes all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first $50,000 (effective October 1, 2024) of each subaward (regardless of the period of performance of the subawards under the award). It excludes equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs, and the portion of each subaward in excess of $50,000 (effective October 1, 2024).

	Program A	Program B
Salaries	$ 750,000	$ 100,000
Benefits	$ 250,000	$ 20,000
Travel	$ 20,000	$ 7,000
Materials and Supplies	$ 40,000	$ 4,000
MTDC[1]	$ 1,060,000	$ 131,000

(1) MTDC does not include the costs of equipment and rent.

Step 2: Calculate the indirect costs charged to each program by multiplying the MTDC for each respective program by the 15% de minimis rate (effective October 1, 2024)

	Program A	Program B
MTDC	$ 1,060,000	$ 131,000
x De Minimis Rate	15%	15%
Indirect Costs Charged	**$ 159,000**	**$ 19,650**