



STATE OF MISSISSIPPI
Phil Bryant, Governor
DEPARTMENT OF HUMAN SERVICES
Richard A. Berry
Executive Director

June 6, 2014

CERTIFIED MAIL

Mr. Thomas M. Box, Director
Madison County Board of Supervisors
Post Office Box 608
Canton, Mississippi 39046

REFERENCE: FFY 2014 TANF Subgrant # 641WL411

Dear Mr. Box:

Staff from the Mississippi Department of Human Services, Office of Monitoring have reviewed the documentation you provided in your response dated May 6, 2014, to findings that resulted from monitoring of the subgrant referenced above. The documentation you provided was not sufficient to clear all of the monitoring findings.

The status of each finding is contained in the attached Status Report of Findings and Recommendations. Please note that the documentation provided was sufficient to clear the administrative finding and resolve questioned costs in the amount of \$7,521.24. However, the report identifies questioned costs totaling \$450.24 which remain unresolved.

Another response that includes corrective actions taken to clear the remaining findings should be forwarded to the Division of Program Integrity - Office of Monitoring, Post Office Box 352, Jackson, Mississippi 39205-0352 within ten (10) days no later than Friday, June 20, 2014. Should you need additional information, please contact the Interim Monitoring Supervisor, Marilyn Guice, at 601-359-4174 or you may reach me at 601-359-4931.

Sincerely,

A handwritten signature in blue ink, appearing to read "J. Win Girod".

J. Win Girod, Director
Office of Monitoring

JWG:MG:kg

pc: James Maccarone, Director
Division of Youth Services

**MDHS - OFFICE OF MONITORING
STATUS REPORT OF FINDINGS AND RECOMMENDATIONS
FROM MONITORING CONDUCTED MARCH 12-14, 2014 OF
THE FFY 2014 TANF SUBGRANT # 641WL411 FUNDED BY
THE DIVISION OF YOUTH SERVICES
AT MADISON COUNTY BOARD OF SUPERVISORS**

FISCAL AND ADMINISTRATIVE:

Finding 1: The cumulative cost indicated on the most recent cost reporting worksheet for the period ended January 31, 2014 were not based upon actual costs verified in the accounting records; therefore, the cost reporting worksheets were not completed correctly. Contractual, commodities and fringe benefits cost categories did not balance with the cost reporting worksheet.

Questioned Costs: \$0.00

Status:

The response is acceptable and the finding is cleared. The subgrantee provided procedures that will be used to ensure accurate reporting.

Finding 2: The subgrantee did not have procedures in place to ensure all expenditure are obligated within the effective date of the subgrant period. Subgrantee charged Manning Tire Company September expenses to subgrant that begins in October.

Date	Check Number	Payee	Expense	Amount Budgeted	Amount Charged	Amount Disallowed
9/26/13	DD	Mannig Tire Company	Contractual	\$0.00	\$233.65	\$233.65
9/11/13	DD	Mannig Tire Company	Conntractual	\$0.00	\$216.59	\$216.59
TOTAL						\$450.24

Note: DD - Direct Deposit

Questioned Costs: \$450.24

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Status:

The response is not acceptable and the finding is not cleared. The subgrantee only provided a statement that the cost will be removed with the 4/30/2014 cost reporting worksheet. To clear this finding, (1) if the subgrant has not been closed, remove the costs from the next reporting worksheet and submit a copy of the adjusted general ledger along with a copy of the reporting worksheet from which the costs were removed, or (2) refund the questioned costs by check or money order payable to Treasurer, State of MS and submit with the response to this report.

Finding 3: The subgrantee did not have sufficient documentation to support documentation to support financial claims. Documentation was not provide to verify medical, dental, and vision insurance payment.

Date	Check #	Payee	Expense	Missing Document	Amount Disallowed
10/28/13	14881	Blue Cross Medical	Fringe	Billing Statement	\$1,785.90
10/28/13	14881	Guardian Vision/Dental	Fringe	Billing Statement	\$94.41
11/25/13	14902	Blue Cross Medical	Fringe	Billing Statement	\$1,785.90
11/25/13	14902	Guardian Vision/Dental	Fringe	Billing Statement	\$94.41
12/26/13	14924	Blue Cross Medical	Fringe	Billing Statement	\$1,785.90
12/26/13	14924	Guardian Vision/Dental	Fringe	Billing Statement	\$94.41
1/29/14	14946	Blue Cross Medical	Fringe	Billing Statement	\$1,785.90
1/29/14	14946	Guardian Vision/Dental	Fringe	Billing Statement	\$94.41
TOTAL					\$7,521.24

Questioned Costs: \$0

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Status:

The response is acceptable and the finding is cleared. The subgrantee submitted a statement stating that the organization is self-funded and explaining the established fixed rate. Also, the subgrantee submitted actual billing statements and proof of payment for Blue Cross and Guardian, the third party companies that administer the plans.

PROGRAMMATIC:

There were no findings noted during this monitoring review.