

## **PURCHASE OF SERVICE AGREEMENT**

THIS AGREEMENT is entered into between the Sauk County Board of Supervisors or the Child Support Agency (CSA) designated by the county board under Wis. Stat. § 59.53(5), and the Sauk County Accounting Department, (Cooperative Agency).

This agreement is required by the State/Agency Contract for Child Support and is intended to provide support for the Child Support Agency in carrying out the functions of the IV-D program under Wis. Stats. §§ 49.22 and 59.53(5) and section 454(33) of the Federal Social Security Act related to establishing paternity, establishing and enforcing support obligations, collecting and distributing support payments, establishing and enforcing medical support obligations, locating absent parents, and reporting. State and federal reimbursement of allowable administrative costs incurred by the Cooperative Agency is provided through this agreement.

### **A. EFFECTIVE DATES (45 CFR 303.107(f))**

This agreement is in effect January 1, 2021 through December 31, 2021. Amendments to this agreement may be made upon the written concurrence of all parties. This agreement may be terminated by any party upon 30 days written notice to the other parties of intent to terminate. This agreement shall be renewed annually upon written agreement of all parties.

### **B. COMPLIANCE (45 CFR 303.107(c))**

The Cooperative Agency agrees to conform to Title IV-D of the Social Security Act; the Code of Federal Regulations (CFR) governing the Child Support Enforcement Program; and other applicable Wisconsin state statutes, federal regulations and administrative rules governing the child support program. The Cooperative Agency also agrees to cooperate with the CSA and to comply with the provisions of State/County Child Support Contract. The Cooperative Agency agrees to comply with any state or federally approved corrective action plans.

### **C. RECORDS AND REPORTING REQUIREMENTS (45 CFR 303.107(e))**

All records and documentation referring to CSA cases handled by the Cooperative Agency shall be maintained in accordance with federal regulations and shall be made available to state or federal personnel for conducting state and federal audits and reviews.

Pursuant to 45 CFR 303.2 (c), Establishment of cases and maintenance of case records, Cooperative Agency staff with Kids Information Data System (KIDS) update access shall appropriately document case activity. For Cooperative Agency staff that does not have KIDS update access, the CSA shall ensure that the CSA staff record IV-D case activity. Said documentation shall include the date of action, a description of services rendered, and the result of the action.

All IV-D related contacts, actions and other appropriate IV-D case activity must be recorded as case events in KIDS by the CSA or the Cooperative Agency.

Case records that are held or maintained by the Cooperative Agency must be maintained pursuant to the requirements under 45 CFR 303.2(c) and referenced by a note in KIDS. The note must identify the nature of the records and the specific location of the records.

**D. CONFIDENTIALITY (Wis. Stat. §§ 49.83 and 49.22(2m)(a))**

The CSA will provide the Cooperative Agency with all available information necessary to perform the tasks under this agreement. The information received from the CSA shall be used exclusively for the performance of its functions as described in this agreement. The Cooperative Agency will be responsible for safeguarding this information and may disclose information only in the administration of the programs under Wis. Stat. §49.22 (2m). The Cooperative Agency may not disclose information concerning applicants and recipients of IV-D services for any purpose not connected with the administration of the programs. Any person violating this section may be fined pursuant to Wis. Stat. §. 49.83.

The Cooperative Agency shall instruct all employees with access to KIDS information or other child support case information about the confidentiality required by state law and the penalties for violating confidentiality.

**E. PROTECTION OF KIDS DATA: PROTECTION AGAINST UNAUTHORIZED ACCESS OR DISCLOSURE (Wis. Stat. §§ 49.83, 49.22(2m)(a), and 45 CFR 307.13)**

The Cooperative Agency agrees to comply with the following measures to protect confidentiality of KIDS information and to protect child support case information against unauthorized access or disclosure:

- Only authorized Cooperative Agency employees shall be given access to KIDS. Said access shall be limited to the access levels necessary to perform job duties specified under this agreement.
- The Cooperative Agency shall instruct all employees with access to KIDS information or other child support case information about the confidentiality required by state and federal law.
- Child support case information and KIDS data shall be used only to the extent necessary to administer child support cases and the child support enforcement program, and shall not be used for any other purposes, and may not be re-released to any other organization or agency.
- KIDS information shall be stored in a place physically secure from access by unauthorized persons in conformance with the Wisconsin's Bureau of Child Support Policy Manual: Privacy Protection and Program Security sections regarding computer security.

The Cooperative Agency shall attest that all personnel with access to KIDS information will adhere to the policies and procedures of the Department of Children and Families (DCF) and state statutes regarding confidentiality and computer access. This includes, but is not limited to, completing a DCF-F-2923-E Request for Access form for each person who ends employment with the Cooperative Agency who had access to KIDS, and for each person no longer requiring access to KIDS. The CSA director or designee should periodically review each staff's access to KIDS to ensure the level of access is consistent with their job duties.

**F. FAMILY VIOLENCE INDICATOR** (Wis. Stat §§ 49.22(12) and 454 (26) of the Social Security Act)

Pursuant to Wisconsin statute and federal law, a CSA may not release information about the whereabouts of a person, if the person seeking information is subject to a temporary restraining order or injunction with respect to the person about whom the information is sought, or if the CSA has reason to believe that releasing the information might result in physical or emotional harm to the person about whom the information is sought. Child support workers are required to safeguard the privacy of said individuals by entering a participant privacy indicator in KIDS.

KIDS data includes information about all case participants, including persons with privacy protection. The Cooperative Agency will explain the sensitive nature of the privacy protection indicator to all agency personnel with access to case information and will comply with safeguards to protect the privacy of all parties, including individuals protected with a privacy protection indicator.

Information about protected individuals may not be published, used, transmitted or otherwise shared, without first removing all information about location, employment or other information identifying the whereabouts of the protected individual.

**G. MONITORING AND CORRECTIVE ACTION** (45 CFR 304.20(b)(1)(ii))

The Cooperative Agency's performance, as set forth in this agreement, may be monitored by the CSA as needed to ensure effective implementation of its terms and to identify problems that affect the delivery of services covered by the agreement. The CSA may develop corrective action plans as necessary to avoid fiscal sanctions which may result if the Cooperative Agency does not meet its obligation under this agreement. The Cooperative Agency must notify the CSA of conditions that have caused or may hinder its ability to meet its obligations under this agreement. The Cooperative Agency will help develop corrective action plans and comply with them.

**H. FEDERAL FINANCIAL PARTICIPATION (FFP) REIMBURSEMENT FOR CHILD SUPPORT ACTIVITIES** (45 CFR 304.21)

The Cooperative Agency agrees to comply with the provisions of 45 CFR 304.21, FFP, in the costs of cooperative arrangements, as a condition for FFP. The Cooperative Agency may be reimbursed for administrative expenses incurred by the Cooperative Agency as a result of the activities performed under this agreement. Said reimbursement shall not exceed the percentage set by federal regulations or state statutes, and it may change during a given calendar year.

The CSA shall send written notification to the Cooperative Agency as soon as the CSA is officially notified of a proposed change in the reimbursement rate for administrative expenses.

**I. CHILD SUPPORT AGENCY'S DUTIES, FUNCTIONS, AND RESPONSIBILITIES**

The CSA is responsible for administering the county program to establish paternity, establish, and enforce child and spousal support orders, and to establish and enforce medical support orders pursuant to state and federal law.

The CSA will provide the Cooperative Agency with the necessary child support information, policies and procedures to carry out the requirements of this agreement.

On behalf of the county, the CSA will seek reimbursement for the allowable costs incurred by the Cooperative Agency under the terms of this agreement by appropriately reporting those costs to the DCF.

**J. REQUIRED ATTACHMENTS TO COOPERATIVE AGREEMENTS**

**ATTACHMENT 2:** Required Duties and Performance Standards (45 CFR 303.107(a) and (b)) contains a clear description of the specific duties, functions and responsibilities of the Cooperative Agency, and clear and definite standards of performance.

**ATTACHMENT 3:** Methods of Determining Costs (45 CFR 303.107(d) and 45 CFR 304.21(c)) contains the methods of determining costs and the procedures for billing by the Cooperative Agency.

**ATTACHMENT 4:** Cooperative Agency Budget Worksheet (45 CFR 303.107(d)) contains a budget estimate and covered expenditures for the Cooperative Agency.

The Cooperative Agency and the CSA should monitor the cost of the Cooperative Agreement so the cost remains necessary and reasonable for the child support program.

**K. SIGNATURES (45 CFR 304.21 (d))**

Reimbursement is available for IV-D costs incurred as of the first day of the calendar quarter in which this agreement is signed by parties sufficient to create a contractual arrangement under state law and county ordinance.

**FOR THE CHILD SUPPORT AGENCY:**

Adrienne Olson  
Print Name: County Board Chair/Designee  
or CSA Designee under Wis. Stat. § 59.53(5)

Adrienne Olson  
Signature

Administrator  
Title

01-12-2021  
Date

**FOR THE COOPERATIVE AGENCY:**

Kerry P Beghin  
Print Name

Kerry P Beghin  
Signature

Finance Director  
Title

1-7-2021  
Date

**Attachment 2**  
**Required Duties and Performance Standards**

**ACCOUNTING DEPARTMENT DUTIES (Required for reimbursement of services.)**

Note: These expenditures are allowable as direct costs only if they are not included in indirect costs.

Prepare the expenditure report and forward to the State of Wisconsin.

Advise the CSA concerning good record-keeping systems, budget materials, and other financial management matters.

Maintain records of the CSA revenues and disbursement in accordance with generally accepted accounting principles and all relevant state and federal audits.

Assist in preparations for State and Federal audits.

**ACCOUNTING DEPARTMENT STANDARDS OF PERFORMANCE**

Submit the prepared expenditure report to the State of Wisconsin by the twenty-third (23<sup>rd</sup>) day of the month following the month of expenditure.

Establish and maintain an accounting system that ensures that only appropriate IV-D expenditures are claimed for state and federal reimbursement.

Respond to audits and assure that all records maintained for the IV-D program are available to the Department upon request, so long as adequate notice for inspection. The Department will provide at least five (5) working days notice.

Comply with the Civil Rights Compliance standards for agencies that deliver services under contract with or sub-contracts/cooperative agreements with the Department of Children and Families.

**Attachment 3:  
Methods of Determining Costs and Procedures for Billing  
Sauk County Accounting Department Cooperative Agency**

Under 45 CFR 304.21(c), states have discretion with respect to the method of calculating eligible expenditures. However, any method used must account for the specific costs incurred on behalf of cases receiving IV-D services.

Depending upon the county practices, different methodologies may be appropriate to identify and document Federal Financial Participation (FFP) eligible costs for the various Cooperative Agencies. Pursuant to federal regulations, the amounts charged to the child support program by the Cooperative Agency must be reasonable and necessary to provide IV-D services. Amounts charged must also be reasonably assignable to IV-D services, and fully documented in the IV-D agency financial records.

**Methodologies for Determining Costs for Staff and Non-salary Items**

**Actual Time Accounting**

The Cooperative Agency will maintain detailed timesheets of actual time spent on IV-D activities. The detailed timesheets will include the actual dates, hours spent, activities performed, and IV-D case identifiers. The attached IV-D Activity Time Log is provided as an example and may be used to support this method.

Procedures for Billing: The detailed timesheets will be provided to the Child Support Agency (CSA) by the twentieth (20<sup>th</sup>) day of the month following the month that the activities were performed. The amount of hours reported on the detailed timesheets will be multiplied by the staff person's hourly productive rate to establish IV-D charges eligible for FFP for the following staff:

Staff:

Kerry Beghan- Controller

Lynn Horkan- Accounting Manager

Annual Total Hours: 48.00 hours \* \$67.51 = \$3,240.00

# IV-D Activity Time Log (Sample)

|                                             |
|---------------------------------------------|
| <b>County Agency/Department:</b>            |
| <b>Month and Year:</b>                      |
| <b>Name of Person completing the form:</b>  |
| <b>Title of Person completing the form:</b> |

| Date     | Begin Time | End Time | Total Units of Time | IV-D Case Identifier(s) | Description of IV-D activity/activities                             |
|----------|------------|----------|---------------------|-------------------------|---------------------------------------------------------------------|
| 01/02/21 | 8:30       | 10:00    | 1.50 hrs            | IVD 99999<br>IVD 88888  | Court hearing - paternity/establishment<br>Court hearing - contempt |
|          |            |          |                     |                         |                                                                     |
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|          |            |          |                     |                         |                                                                     |

I certify that the above IV-D activities were completed as indicated.

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Title: \_\_\_\_\_

Monthly Total Units/Hours: \_\_\_\_\_

**BUDGET WORKSHEET  
SERVICE AGREEMENT  
SAUK COUNTY ACCOUNTING DEPARTMENT**

|                                            |                             |
|--------------------------------------------|-----------------------------|
| <b>COUNTY:</b>                             | Sauk                        |
| <b>YEAR:</b>                               | 2021                        |
| <b>NAME OR DESCRIPTION</b>                 | <b>IV-D ALLOWABLE COSTS</b> |
| <b>COSTS:</b>                              |                             |
| SALARIES & FRINGE BENEFITS                 | \$ 3,240.00                 |
| MILEAGE, MEALS, CONF                       |                             |
| POSTAGE                                    |                             |
| PRINTING                                   |                             |
| REPAIRS & MAINTENANCE                      |                             |
| SUPPLIES-OFFICE                            |                             |
| TELEPHONE                                  |                             |
| <b>SERVICE AGREEMENT IV-D BUDGET TOTAL</b> | <b>\$ 3,240.00</b>          |