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**DEPARTMENT OF HEALTH & HUMAN SERVICES**  
Administration for Children and Families  
Office of Community Services

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## **Community Services Block Grant**

MAINE STATE ASSESSMENT

*Monitoring Report*

**FINAL**

July 23 – July 27, 2018

# **Maine Community Services Block Grant**

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## **I. Executive Summary**

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### **BACKGROUND**

The Community Services Block Grant (CSBG) provides assistance to states and local communities working through a network of Community Action Agencies (CAAs) and other neighborhood-based organizations for the reduction of poverty – hereinafter referred to as eligible entities, the revitalization of low-income communities, and the empowerment of low-income families and individuals to become fully self-sufficient. CSBG-funded activities create, coordinate, and deliver a broad array of services to Americans with low-incomes. The grant’s purpose is to fund initiatives to change conditions that perpetuate poverty, especially unemployment, inadequate housing, poor nutrition, and lack of educational opportunity.

The Governor of Maine designated the Maine Department of Health And Human Services (MDHHS) as the appropriate lead agency for the administration of CSBG. The State of Maine CSBG provides funding, technical assistance, and support to ten (10) eligible entities. Together the agencies provide an array of services within the State of Maine to address local area needs. Services may include housing, energy assistance, nutrition, employment and training, as well as transportation, family development, child care, health care, emergency food and shelter, domestic violence prevention services, money management, and micro-business development.

The information contained in this report was compiled during a State Assessment (SA) of Maine CSBG and its eligible entities as evaluated by federal staff of the Division of Community Assistance (DCA) in the Office of Community Services (OCS), an office within the Administration for Children and Families (ACF), U.S. Department of Health and Human Services (HHS).

### **STATE ASSESSMENT AUTHORITY**

SAs are conducted to examine the implementation, performance, compliance, and outcomes of a state’s CSBG and to certify that the state is adhering to the provisions set forth in Title II – Community Services, of the Coats Human Services Reauthorization Act, Public Law 105-285 (Section 678B(c)). As per the CSBG statute, the SA examines the state and its eligible entities assurances of program, fiscal and governance operations, as well as the state’s oversight procedures for its eligible entities.

### **SCOPE OF REVIEW**

OCS federal staff conducted the on-site review of the Maine CSBG and its eligible entities from July 23 – July 27, 2018. The scope of review includes the Fiscal Year (FY) 2016 grant award.

## **METHODOLOGY**

OCS reviewed documented procedures and practices for administrative, fiscal, and program operations and interviewed the Maine officials responsible for administering CSBG.

OCS reviewers:

- Evaluated compliance of state-level assurances, administrative, fiscal, program, and governance requirements.
- Evaluated the state's monitoring procedures and practices to determine eligible entities compliance with the state-level assurances.

## **II. Maine State Assessment Finding and Recommendations**

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OCS identified opportunities for improvement in MDHHS CSBG program operations.

### **Program Operations**

#### **Finding One – Program Oversight**

MDHHS eligible entities use a consulting agency to help them with the Community Needs Assessment (CNA). Although the eligible entities have completed the process of completing their Community Needs Assessments for 2017, the state has not been able to complete its own review of the CNAs to ensure that the data is accurate and represents the demographic area in which they serve. The state does not have established procedures for completing this process. The state has not ensured that the Community Needs Assessment represents the demographic areas in which the eligible entities serve clients, therefore, OCS determined MDHHS is out of compliance with the CSBG statute for the period of review.

#### **Required Action(s)**

MDHHS must ensure compliance with CSBG Assurance 11, which assures that the state will secure from each eligible entity in the state, as a condition to receipt of funding by the entity through a community services block grant made under this subtitle for a program, a community action plan (which shall be submitted to the Secretary, at the request of the Secretary, with the State Plan) that includes a community needs assessment for the community served, which may be coordinated with community needs assessments conducted for other programs.

#### **MDHHS Response:**

MDHHS disagrees, per Federal requirement and individual eligible entity contract terms, MDHHS ensures that each agency has conducted a full community needs assessment every third year. In addition, the CSBG Contract requires an update on an annual basis. As stated above, some of Maine's eligible entities collaborate with a consulting agency to complete the triennial Community Needs Assessment, however, not all of Maine's eligible entities do. Of those agencies that do not, internal staff are assigned to collect and analyze client, local, and state demographic data of that geographic area. As of 2016, each eligible entity is required to submit a Community Action Work Plan identifying the programs in which they intend to support with CSBG funds, which includes, the National Performance Indicators that will be captured with this work. Previous to 2016, this work was detailed in Rider A of the contract. The CSBG State Office and the Division of Contract Management ensure that the Community Action Work Plan is submitted each year. The CSBG State Office reviews the Community Action Work Plan to ensure the work is appropriate to the needs identified in their Community Needs Assessment. The eligible entity is then held, per contract, to the projected budgeted funds per identified program proceeding the Community Action Work Plan approval, unless a revision is requested within 60 days prior to contract close out. MDHHS has created a tool that tracks the highest community needs addressed in the individual eligible entities' latest Community Needs Assessment to ensure that when reviewing the community action plans, the needs coincide.

MDHHS is in process of drafting a policy and procedure manual following the completion of the first year of CSBG State Coordinators' employment to ensure full understanding of CSBG requirements, rules and regulations. The CSBG State Office recognizes the need for this manual and will strive to have it completed and in place by September 2019.

**OCS Response:**

OCS maintains this finding. OCS confirmed that the process for developing and submitting a community needs assessment is in place. However, when OCS requested evidence of state review of community needs assessments, including any tool used to evaluate the submissions, state personnel reported that there had not been sufficient time to review the documents provided. It is the position of OCS that the state has an obligation to perform a review of the information supporting assurances made to the public.

OCS agrees with the proposed action taken by MDHHS to ensure compliance with CSBG Assurance 11 and will close the finding after receiving a copy of the policy and procedure manual.

**Finding Two – Monitoring CSBG Statute 678B**

Section 678B(a) requires states to monitor local agencies to determine whether they meet performance goals, administrative standards, and financial management requirements, as well as other requirements of the state. The state is required to conduct: 1) full onsite review of each entity at least once during a 3-year period; 2) onsite review of each newly designated entity immediately after completion of the first year in which the entity received CSBG funds; 3) follow-up reviews to eligible entities that fail to meet the goals, standards, requirements established by the state; and 4) other reviews as appropriate including reviews of entities with programs that have had other federal, state, or local grants terminated for cause.

MDHHS has not completed a full monitoring for the state's ten eligible entities since 2014 due to a vacancy in the program management position recently filled in September 2017. The new program manager is in the process of completing a full onsite monitoring. The expectation is to be completed first quarter of 2019.

**MDHHS Response:**

MDHHS agrees and recognizes the need to complete monitoring reports for the 10 eligible entities to meet compliance with Section 678B(a). With regard to the expectation that a full onsite monitoring of the ten eligible entities is to be completed in the first quarter of 2019, in conversations with OCS staff in July 2018, the CSBG State Coordinator expressed that she thought she could complete 1 site visit by the close of the first quarter in FFY 2019. This timeline has proven to be quite tight. The CSBG State Coordinator is working with OCS staff to obtain training and technical assistance in regard to Site Monitoring and projects that MDHHS can establish a calendar of scheduled visits by the end of February 2019 and will complete all 10 eligible entities monitoring visits and resulting reports by December 2019.

**OCS Response:**

OCS agrees with the proposed action taken by MDHHS to complete all 10 eligible entities monitoring visits and resulting reports by December 2019. This finding will be closed after the completion of the monitoring visits and resulting reports.

**Finding Three – Tripartite Board CSBG Statute 676B**

OCS found that a number of the local eligible entities within the State of Maine were not in compliance with state and federal requirements governing Tripartite Boards. As required under Section 678B of the CSBG Act, entities' boards must be comprised of at least one third representatives of low-income individuals and families, one third elected officials (or their appointees), and the remainder business, industry, labor, religious, law enforcement, education, or other major groups and interests in the community served.

OCS noted that the state does not have an official process for ensuring compliance with the Tripartite Board requirement. During the period of review, among the 10 local eligible entities within the State of Maine, twelve (12) board vacancies' positions had not been filled within the prescribed 45 days, two of them have been over a year. During observations, OCS noted the majority of 12 board vacancies existed in the private sector.

**Required Action(s)**

MDHHS must take additional steps to enforce its Tripartite Board policies and follow a course of action to ensure routine compliance with Tripartite Board requirements throughout the Maine CSBG network.

**MDHHS Response:**

MDHHS agrees with finding three. Since October 1, 2018, MDHHS has required all 10 eligible entities, per contract, to utilize a quarterly report (see CSBG Provider Packet) that will detail board governance. This report will capture the dates of board meetings held within the fiscal year, detailed board rosters, board positions held, attendance, and board vacancies. Upon the receipt of FFY19's first quarter reporting, due January 30, 2019, MDHHS will contact each agency regarding reported vacancies, to request the steps being taken to fulfill the requirement of Section 676B. Ongoing training and technical assistance will be provided by the CSBG State office to follow up on vacancies. Board Governance will remain a standing agenda item at Maine's bimonthly EOC meeting, where all 10 eligible entities come together, to allow for ongoing network conversation of strategies and resolutions to vacant positions. If vacancies are going on at length, beyond two reporting quarters, the state office will continue with a Technical Assistance Plan (TAP) which will include but not be limited to engaging NASCSP, RPIC, CAPLAW, as well as other states with strong tripartite board attendance to ensure the agency has the resources to meet this requirement in full.

**OCS Response:**

OCS agrees with the proposed action taken by MDHHS to ensure compliance with the Tripartite Board CSBG Statute 676B.

## **Fiscal Operations**

### **Finding Four – Carryover Requirements**

Under the terms and conditions of the federal grant award grantees shall adhere to a provision of law under the Consolidated Appropriations Act of 2015 which requires that to the extent CSBG funds are distributed by a state to an eligible entity, and have not been expended by such eligible entity; they shall remain with such eligible entity for carryover and expenditure into the next fiscal year.

Upon review of the Payment Management System (PMS) draws for the 2016 CSBG award OCS noted that approximately 30% of the total award was drawn at the end of the second year of the grant period. Similar transactions were noted in the prior award. There are corresponding entries of increases to the PMS account for the subsequent CSBG award. This practice gives the appearance of moving funds from an award about to expire to an award that has a little more than one year remaining. The state was able to provide support for the transactions that indicate that this was a practice of a reclassifying adjustment to account for carryover funds.

OCS tested the CSBG expenditures reported by Maine eligible entities and determined that the entities were not properly reporting these adjustments. The state is required by 2 CFR 200.331 to report to the entities the source of the federal funds provided. The state made reclassifying adjustments but did not properly report the source of funds to the eligible entities. It is unclear if the entities are aware of the carryforward available to them.

#### **Required Action(s)**

OCS requires a change to the process of how these adjustments are made, specifically;

- Reclassifying draws to be made at or near the time of the Federal Financial Report (FFR) submission. The calculation of the FFR should be able to support the amount of the carryforward for each eligible entity as well as the unspent administrative and discretionary monies.
- The state must notify the agencies of the source of the funds paid to them, please see 2 CFR 200.331. Each separate CSBG award is a different source of funds.

#### **Recommended Action(s)**

OCS recommends the following changes;

- Contracts be adjusted in the state accounting system to assure a proper reconciliation takes place.
- CSBG program management and the eligible entities be informed of the total amounts, and the source of those funds, are available to be spent.

#### **MDHHS Response:**

Service Center:

As of FFY 2019, The Service Center, in conjunction with the Program Fiscal Officer and the Division of Contract Management, is implementing an improved process of managing and reclassifying adjustments for carryover funds. The Service Center will work with the Program

Fiscal Officer and Division of Contract Management to process contract encumbrance corrections when reclassifying adjustments are necessary for carryover funds.

Division of Contract Management:

The Department acknowledges that the eligible entities were not notified and this oversight has been corrected. The Department made the necessary changes to include all the information required by CFR 200.331 in the contracts effective Oct 1<sup>st</sup> 2018.

**OCS Response:**

OCS agrees the actions taken by MDHHS and has determined that no additional action is required at this time.



### **III. Maine State Assessment**

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#### **ADMINISTRATIVE OPERATIONS**

##### **Administrative and Discretionary Use of Funds**

Section 675C(2) Administrative Cap – No state may spend more than the greater of \$55,000 or five percent, of the grant for administrative activities, including monitoring activities. Funds to be spent for such expenses shall be taken from the portion of the grant after the state makes grants to eligible entities. Section 675C(b)(1) Use of the Remainder – the state shall use the remainder of the grant or allotment received for discretionary purposes.

##### *Administrative Funds*

MDHHS' State Plan indicated five (5) percent would be allocated to support administrative activities. OCS selected a sample of expenditure transactions consisting of salaries, registration fees, and related training and technical assistance expenses. OCS concluded MDHHS' use of administrative funds was expended in accordance with Section 675.

##### *Discretionary Funds*

MDHHS discretionary funds award were used to provide training and technical assistance to CSBG eligible entities, and any other organization with the primary purpose of ameliorating the causes and conditions of poverty in Maine. OCS determined that the funds were used in accordance with Section 675C(b)(1) and that expenses were properly supported and entered in the general ledger to track funds within the department.

##### **Community Action Plan and Community Needs Assessment**

Section 676(11) requires the state to secure from each eligible entity, a Community Action Plan that includes a Community Needs Assessment for the community served, which may be coordinated with community – needs assessments conducted for other programs.

OCS noted that MDHHS has not ensured compliance with CSBG Assurance 16, which assures that the state will secure from each eligible entity a community needs assessment, as a condition to receipt of funding by the entity (*see Finding 1*).

##### **Monitoring Eligible Entities**

Section 678B(a) requires states to monitor local agencies to determine whether they meet performance goals, administrative standards, and financial management requirements, as well as other requirements of the state. The state shall conduct the following reviews of eligible entities: 1) full onsite review of each entity at least once during a three-year period; 2) onsite review of each newly designated entity immediately after completion of the first year in which the entity received CSBG funds; and 3) follow-up reviews to eligible entities that fail to meet the goals, standards, and requirements established by the state.

In September of 2017 the interim program staff (visited 10 agencies). No programmatic monitoring reports were issued for any of the entities as the state indicated that they were not in a position to provide feedback to the agencies following the visits. Full on site reviews are not currently completed for newly designated entities. OCS found that MDHHS had not conducted a full onsite monitoring review of each eligible entity at least once during each three-year period as required by the statute (*see Finding 2*).

### **Training and Technical Assistance**

Section 675C(b)(1)(A) allows states to use CSBG funds to provide T/TA to those entities in need of such training and assistance. Section 678C(a)(3) indicates states shall offer T/TA if appropriate to help correct eligible entities deficiencies.

The Maine Community Action Association (MCAA) has been subcontracted by the state to provide the T/TA to all eligible entities. Their goal is to help the state to plan and execute all the training for the state agencies. This is the first year that the association has had the contract for the T/TA and it will continue that way going forward. The contract is very specific in the type of training and the number of trainings they will provide. When the association has special trainings, they will bring together all of the agencies. MCAA has been also focused on implementing the EmPOWER database system. The Northern New England CAP Conference held annually brings together all of the eligible entities from Maine, New Hampshire, and Vermont to host various trainings in addition to MCAA's T/TA. The agencies coordinate peer to peer assistance through the Economic Opportunity Council meetings that are held bi-monthly where many topics are discussed and plans are made for additional trainings for the eligible entities. OCS determines the state ensures that the eligible entities are provided training and technical assistance and targeted for specific needs therefore they are in compliance with the CSBG statute.

### **Corrective Action, Termination, and Reduction of Funding**

Section 678C states that if the state determines, on the basis of a final decision that an eligible entity fails to comply with the terms of an agreement, or the state plan, to provide services ... or to meet appropriate standards, goals, and other requirements established by the state, the state shall:

- (1) inform the entity of the deficiency to be corrected;
- (2) require the entity to correct the deficiency;
- (3) (A) offer training and technical assistance, if appropriate to help correct the deficiency, and prepare and submit to the Secretary a report describing the training and technical assistance offered,
  - (B) If the state determines that such training and technical assistance are not appropriate, prepare and submit to the Secretary a report stating the reasons for the determination.

MDHHS did not have any terminations or reductions in funding during the periods included in this assessment. OCS found that MDHHS's procedures for corrective action, termination and reduction of funding are in accordance with Section 678C.

## **FINANCIAL OPERATIONS**

### **Fiscal Controls**

45 C.F.R. § 96.30(a) require states to maintain fiscal control and accounting procedures. Except where otherwise required by federal law or regulation, a state shall obligate and expend block grant funds in accordance with the laws and procedures applicable to the obligation and expenditure of its own funds. Fiscal control and accounting procedures must be sufficient to; (a) permit preparation of reports required by the statute, and (b) permit the tracing of funds to a level of expenditure adequate to establish that such funds have not been used in violation of the restrictions and prohibitions of the statute authorizing the block grant.

MDHHS's fiscal controls and accounting procedures were in place and sufficient to permit the tracing of CSBG funds to a level of expenditure adequate to establish that the funds have not been used in violation of the restrictions and prohibitions of the statute.

For FY 2016, MDHHS received \$3,749,521.00 for CSBG. In order to determine allowability and allocability of federal funds, OCS verified a sample of FY 2016 general ledger transactions. OCS sampled program and administrative transactions; compared the sampled transactions against the general ledger; request for payment, accounting revenue and receipts, and disbursement documentation provided by the state. OCS determined that expenses were properly supported and entered into the AdvantageME accounting system used to track funds within the department.

### **Federal Financial Report**

45 CFR §92.40, §92.41, and §96.30(a), respectively, require that after the close of each statutory period for the obligation of block grant funds and after the close of each statutory period for the expenditure of block grants, each grantee shall report to the Department a financial summary using OMB Standard Form 425 – Federal Financial Report (FFR). Grantees are required to submit the information on the FFRs within 90 days of the close of the applicable statutory grant periods. Fiscal control and accounting procedures must be in place to permit the preparation of the FFR's and the tracing of federal funds to a level of expenditure adequate to establish that funds have not been used in violation of the restrictions and prohibitions of the statute.

For the FY 2016 grant award (October 1, 2015 – September 30, 2017), MDHHS submitted the FFRs in accordance with federal regulations. MDHHS fiscal control and accounting procedures were in place to permit the preparation of the FFRs. OCS was able to trace CSBG funds to a level of expenditure to ensure that the funds were not used in violation of the statute.

### **State Carryover Requirements**

Under the terms and conditions of the federal grant award grantees shall adhere to a provision of law under the Consolidated Appropriations Act of 2015 which requires that to the extent CSBG funds are distributed by a state to an eligible entity, and have not been expended by such eligible entity; they shall remain with such eligible entity for carryover and expenditure into the next fiscal year. If CSBG funds are carried forward by such eligible entity into the next fiscal year, those funds must be fully expended and services provided on or before September 30.

During the first year of spending of the grant award, MDHHS Financial Service Center reports the expenditures as paid. Once the first year is completed, the FFR is filed showing the carryover amount left for the remainder of the grant period. MDHHS Financial Service Center tracks the total spend down and move expenditures once paid from the next grant's year one to the prior grant year 2, as an expenditure reclassifying adjustment. The state is accounting for spending in the same year. After a discussion with the OCS monitoring team, MDHHS Financial Service Center will draw down from the first grant award before moving onto spending the second grant award (*see Finding 4*).

## **Single Audits**

As required by 2 CFR §200.501 of the Uniform guidance and 45 CFR Part 75 Subpart F A non-federal entity that expends \$750,000 or more during the non-federal entity's fiscal year in federal awards must have a single audit conducted in accordance with §200.514 scope of audit.

### *State Single Audit*

In accordance with 2 CFR Part 200 and 45 CFR Part 75, the State of Maine obtained its single audit for Fiscal Year End September 30, 2016. OCS reviewed the single audit to determine whether timely and appropriate corrective action was taken in instances of noncompliance with federal laws and regulations. For the single audits reviewed, OCS determined the state was in compliance with federal regulations governing single audits.

### *State Monitoring – Eligible Entity Compliance – Single Audit*

The State of Maine obtains single audits annually of the eligible entities in accordance with 2 CFR Part 200 and 45 CFR Part 75. MDHHS finance department staff review, track and follow up on single audits as they become available throughout the year through the state's tracking system, the Corrective Action Progress Dashboard (CAPD). Once an audit is reviewed by the auditor, the findings are entered into the CAPD within a week based on priority determination. Single audits are tracked for audit submission, findings, and prior year findings. OCS determined that MDHHS had sufficient controls in place to monitor their eligible entities single audits, ensuring they are submitted timely and appropriate corrective action is taken by the state in cases of noncompliance.

## **PROGRAM OPERATIONS**

### **Use of Ninety (90%) Percent of Funds**

Per Section 672, the purpose and goals of the CSBG is to provide assistance to states and local communities working through a network of eligible entities, for the reduction of poverty, the revitalization of low-income communities, and the empowerment of low-income families and individuals in rural and urban areas to become fully self-sufficient. Section 675 requires that not less than 90 percent of the funds made available to a state shall be used by the state to make grants for the purposes described in Section 672 to eligible entities.

In FY 2016, MDHHS disbursed ninety percent of CSBG in one twelfths (1/12) advances at the beginning of the federal fiscal year to its eligible entities, and revises contracts in the second year as a result of the delays within the federal appropriations process. OCS found that MDHHS disbursed funds to the eligible entities in accordance with Section 672.

## **Tripartite Boards**

Section 676B requires that members are chosen in accordance with democratic selection procedures to assure that the Tripartite Board is an equal representation of the community: not less than one-third of its members are representatives of low-income individuals and families who reside in the neighborhoods served; one-third of the members of the Board are elected public officials; and the remaining members are official or members of business, industry, labor, religious, law enforcement, education, or other major groups interested in the community served. Members must actively participate in the planning, implementation, and evaluation of the program that services their low-income communities.

Although the tripartite board requirements and responsibilities are documented, the state does not have an official process in place to regularly ensure compliance of all eligible entities. The state has been visiting eligible entities on an informal basis and occasionally attending board meetings. The State has a draft CSBG Policy and Procedure Manual that was being developed by a former CSBG program contact, however per the State, that manual is not currently updated. That manual was in process during the various staff transitions, however the State has noted that Jaimie (current CSBG staff person) has not been in a full cycle of the position to add to the policies and work to update as appropriate. The current plan is to put the manual out for public comment.

The eligible entities' contract are due annually to the state office and includes a copy of the board roster and board minutes. Eligible entities send in board minutes regularly within 15 days of ratification which are reviewed by the state, however this does not always ensure that the state is aware of all vacancies on the boards. The state office is in the process of putting in place a process beginning October 2018 on how to monitor board compliance regularly and ensure that board vacancies are being filled in a timely manner. This process was created in a collaborative effort between the CSBG staff and Contracts management. The quarterly report will include the eligible entities submitting their board roster and attendance. Currently the state does not have a time period in which vacancies are to be filled. (*See Finding 3*)

## **ROMA System and Annual Reporting**

According to Section 678E(1) and 678E(2), each state that received funds shall participate in a performance measurement system and ensure that all eligible entities in the state participate to the extent to which programs are implemented in a manner that achieve positive results for the communities served. States may participate in the model evaluation system designed by OCS in consultation with the CSBG Network called ROMA. Alternatively, states may design their own similar system.

Previously the state utilized the Muskie database of entry of NPI data. The state is in final development stages of a statewide performance management system (EmPower) that will extend the capacity of performance reporting; a few of the entities begin utilizing EmPower in June 2018. All entities are currently utilizing EmPower for universal intake. Other entities may be using local databases may be using other systems for universal intake. (Eligibility, record keeping, etc.) Currently the entities email SmartForms (NASCS) however, EmPower will be expanded to collect the smart form data for performance reporting to be maintained and submitted through EmPower.

Quarterly reports are currently sent through SmartForms via email. Entities generally self-report missing information, however, the state has indicated that questions about submitted data is discussed via call or email with the entity. Entities provide targets through the Smart forms and the State will review/identify any unmet targets and discuss via call with the entity. A separate contract team reviews the timelines of contract receivables (NPI reports) and the Program Office (Jamie) reviews the content of the reports. Agencies uses Smart Form to report their MPI data and the state reviews the information to see where they are in achieving their goals and providing services. Feedback is usually through email asking additional questions and providing feedback.

Section 678E(2) requires that each state shall annually prepare and submit to the Secretary a report on the measured performance of the state and the eligible entities in the state. The report should describe how the state and the eligible entities met its goals and objectives, as well as provide information on the types of projects supported with FY 2016 CSBG funds. The Annual Report must contain performance measurement outcome data which address the implementation of the national goals and measures.

OCS confirmed that MDHHS submitted their annual report within the established deadline of March 31 for each year reviewed.

### **Limitation on Use of Funds**

Per Section 678F, grants may not be used by the state or by any other person ... for the purchase of improvement of land, or the purchase, construction, or permanent improvement of any building or other facility.

In accordance with Section 678F, MDHHS procedures prohibit eligible entities from using CSBG funds for the purchase or improvement of land, or the purchase, construction, or permanent improvement of any building or other facility.

### **Child Support Services**

Section 678G(b) states that during each fiscal year for which an eligible entity receives a grant such entity shall: (1) inform custodial parents in single-parent families that participate in programs, activities, or services ... about the availability of child support services; and (2) refer eligible parents to the child support offices of state and local governments.

MDHHS procedures require its eligible entities to inform parents about the availability of child support services and refer parents to the child support offices. OCS found that Maine was in compliance with Section 678G(b) of the CSBG Act.

## CONCLUSION

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This report is considered final. We would like to thank you, the staff, and the eligible entities visited for their cooperation and assistance during the State Assessment of Maine. OCS accepts the corrective actions noted for each finding. Findings 1 and 2 will remain open pending record of the completed actions. Findings 3 and 4 are considered closed based on the actions taken by MDHHS.

If you have any questions or concerns, please contact:

David Barrie  
Branch Chief, Financial Operations and Accountability Branch  
Division of Community Assistance  
Telephone: (202) 205-3589  
Fax: (202) 401-4694  
Email: [David.Barrie@acf.hhs.gov](mailto:David.Barrie@acf.hhs.gov)

Correspondence may be sent to:  
David Barrie  
Branch Chief, Financial Operations and Accountability Branch  
Administration for Children and Families  
Office of Community Services  
Division of Community Assistance  
330 C Street, S.W., Mail Room 5425  
Washington D.C. 20201

# **APPENDIX**



## Report Contributors

**State Staff :** Jaimi Clifford, CSBG Coordinator  
Christa Elwell, Finance Manager  
Robin Verzoni, Staff Accountant  
Sarah Gove, Director MDHHS Financial Service Center

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**State Eligible Entities:** Downeast Community Partners  
Western Maine Community Action (WMCA)

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**OCS Staff:** David Barrie, Branch Chief, Financial Operations  
Jonna Holden, Program Specialist  
Yolanda Wise, Program Specialist  
Elisha Anderson, OCS Auditor  
Norris Phillip, OCS Auditor  
Omar Aboushady, OCS Auditor

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