NC DEPARTMENT OF
HEALTH AND
HUMAN SERVICES

JOSH STEIN • Governor
DEVDUTTA SANGVAI • Secretary
SUSAN GAIL PERRY • Chief Deputy Secretary for Opportunity and Well-Being

DSS County Fiscal Monitoring Worksheet

Local County Social Service Agency: **Cherokee**

Director: **Amanda McGee**

Fiscal Officer: **Miriam Aguero**

Periods Monitored: **August 2024 and November 2024** **Type**

Fiscal Compliance Monitor: **Charles Robertson** Date of Visit: **March 20, 2025**

☐ On-site
☒ Virtual

Monitoring Procedure	Comments / Findings	
GENERAL		
I. Review the DSS Internal Control Questionnaire and assess the risk that internal control structure will ensure that costs charged to the grant are in accordance with the terms of the grant.	**DSS Subrecipient Self-Assessment of Internal Controls and Risks dated 6/6/2024 reviewed with no material weaknesses related to DSS noted by the agency.**	
II. Review Petty Cash reconciliation if applicable.	**No Petty Cash**	
III. Verify the organization has or expects to have an audit in accordance with Government Auditing Standards. If an audit has been performed, determine if any there are any audit findings related to DSS. Based on your review of the audit findings determine additional fiscal areas to be monitored.	**No correspondence has been received from Internal Audit indicating there are DSS findings for the Single County Audit FY ending June 30, 2023.**	
DSS-1571 Part I	**August 2024**	**November 2024**
• 1571 Part I, Payroll Journal and General Ledger reconciled	**Reconciled and Balanced**	**Reconciled and Balanced**
• All agency staff providing direct client service record their time on a daysheet and the time is reported to the State in the Service Information System (SIS).	**Yes**	**Yes**
• The agency utilizes SIS Import to report direct client service time in NC-CoReLS. Effort Detail Audit Reports – Employees w/ Modified Records and Employees w/ Multiple Import Sources are reconciled by monitor to Part I for minutes coded to Program Codes.	**Yes**	**Yes**
• All agency staff FTEs reported according to time worked.	**No Deficiencies**	**No Deficiencies**
• Verify coding for workers on extended leave.	**No Deficiencies**	**No Deficiencies**

Monitoring Procedure	Comments / Findings	
• Is all time accounted for on the daysheet?	**No Deficiencies**	**No Deficiencies**
• Other coding deficiencies?	**No Deficiencies**	**No Deficiencies**
DSS-1571 Part II	**August 2024**	**November 2024**
• **General Ledger** General ledger reconciles to expenditures claimed – review cost allocated codes 310, 311, 349, 359, 361, 380, 381, 382, 383, 801, 802, 803, 804	**No Deficiencies**	**No Deficiencies**
• **FNS and Employment & Training Vouchers** 245, 354, 362, 404, 411, 456, 458, 461, 472	**No Entries**	**No Entries**
• **Medicaid** 412, 421, 426, 433, 481	**No Deficiencies**	**No Deficiencies**
• **Special Assistance** 434, 444	**No Deficiencies**	**No Deficiencies**
• **IV-D** 123, 423, 424, 432, 449, 450	**No Deficiencies**	**No Deficiencies**
• **TANF** 060, 089, 200, 203, 204, 205, 206, 207, 227, 246, 276	**No Entries**	**No Deficiencies**
• **Work First Maintenance of Effort (MOE)** 043, 049, 221, 225, 232, 233, 234, 235, 277	**No Deficiencies**	**No Entries**
• **IV-E Foster Care Administration and IV-E CPS** 074, 097, 230, 302, 336, 355, 363, 364, 431	**No Entries**	**No Entries**
• **IV-E Adoption Assistance Administration:** 095, 132, 133, 304	**No Entries**	**No Entries**
• **Links** 290	**No Deficiencies**	**No Deficiencies**
• **SSBG Administration** 050, 088, 101, 170, 190, 308, 321, 323, 331, 332, 333, 334, 335, 345	**No Deficiencies**	**No Deficiencies**
DSS-1571 Part IV	**August 2024**	**November 2024**
• **IV-D Fees** Fees are posted to county general ledger and receipts issued. Fees reported on 1571 – Fund ID: 3	**No Deficiencies**	**No Deficiencies**
• **TANF** Fund ID: T	**No Entries**	**No Entries**
• **Work First Maintenance of Effort (MOE)** Fund ID: W	**No Entries**	**No Entries**
• **Food and Nutritional Services** Fund ID: S	**No Entries**	**No Entries**
• **IV-E Foster Care Administration and IV-E CPS** Fund ID: R, X	**No Entries**	**No Entries**
• **Family Reunification** Fund ID: V	**No Entries**	**No Entries**
• **Adult Day Care** Fund IDs: A, M, D, F	**No Entries**	**No Entries**
• **Links**	**No Deficiencies**	**No Deficiencies**

Monitoring Procedure	Comments / Findings	
Fund ID: K		
• **State In Home** Fund ID: 7, 8, P	**No Entries**	**No Entries**
• **TANF to SSBG** Fund ID: L	**No Entries**	**No Entries**
• **Refugee Assistance** Fund ID: 1	**No Entries**	**No Entries**
• **Permanency Planning** Fund ID: G	**No Deficiencies**	**No Entries**
• **CPS State** Fund ID: N	**No Entries**	**No Entries**
• **TANF CPS & FC/Adoption** Fund ID: Q	**No Entries**	**No Entries**
• **Smart Start** Fund ID: U	**No Entries**	**No Entries**
• **SSBG Administration** Fund IDs: 3, 4, H	**No Entries**	**No Entries**

Monitoring Procedure	Comments / Findings
CONSOLIDATION / OTHER COUNTY DEPARTMENTS	
Is the DSS part of a Consolidated Human Services Agency? Are other County Departments / Programs supervised / administered by DSS staff?	**Cherokee County DSS is not a part of a consolidated human services agency, and no other departments or programs are supervised or administered by DSS staff.**
GRANTS	
Is the agency a recipient of grants awarded from non-DSS agencies or entities? If so, does the grant fund a non-DSS funded service? Is there a cost-share or match requirement? Is DSS staff time utilized for the match? Does any DSS staff provide services funded by the grant? Are any DSS staff salaries funded by the grant?	**Cherokee County DSS is not the recipient of grants awarded from non-DSS agencies or entities.**