



North Carolina Department of Health and Human Services
Office of the Controller

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Lanier M. Cansler, Secretary

Laketha M. Miller, Controller
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LOCATION:
616 Oberlin Road
Raleigh, NC 27605

December 12, 2011

Dear County Director of Social Services:

Subject: Fiscal Reporting Procedures for the Low Income Home Energy Assistance Program (LIHEAP) Prior Period/Audit Adjustment

Effective beginning with **December 2011 services reimbursed January 2012**, all DSS counties who qualify, including Native American counties, will need to use the following codes to claim the **LIHEAP Prior Period/Audit Adjustment** funds on the DSS-1571.

Part I: There are no Part I coding requirements

Part II (Administrative Expenditures and/or Purchased Services): The following codes will be tracked in application code 360; the reimbursement will be 100% Federal funds.

<i>Code</i>	<i>Fund</i>	<i>Description</i>
360	1	LIHEAP Prior Period /Audit Adjustment

Part IV (Purchased Services): There are no Part IV coding requirements

The CFDA number for this fund is 93.568. The related cost for *application code* 360 will not be tracked on the XS411c report. In terms of overhead (for your Maximums software) on the **LIHEAP Prior Period /Audit Adjustment** program it will not draw overhead from Services Supervision & Clerical, IV-D Supervision & Clerical or Joint Workers Services & IV-D.

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If you have any questions concerning these reporting procedures, please contact your appropriate Local
Business Liaison or County Administration Accounting Unit at (919) 733-2306.

Sincerely,



Laketha M. Miller

LMM/mkd

cc: DSS-1571 Contact Personnel
Sherry S. Bradsher

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Local Business Liaisons

Debbie Hawkins
Kelli Winters-Billman

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