

5101:9-7-01.1      **Public children services agency (PCSA) quarterly reconciliation.**

The following accounting procedures are necessary for local accountability in the reconciliation of state and federal funds.

(A) Quarter-end reporting

- (1) The ~~public children services agency (PCSA)~~ PCSA is accountable for the children services fund as reconciled each quarter and ~~should~~shall review reports and make adjustments and/or corrections prior to the ~~upload~~final approval and submission of ~~the~~ financial data to the Ohio administrative knowledge system (OAKS) for the ~~last month of the~~ closing quarter. The PCSA has access to system reporting throughout the quarter in order to make ongoing adjustments/corrections.
- (2) ~~The Ohio department of job and family services (ODJFS) provides the~~ The PCSA with a ~~has access to preliminary over/under report reports~~ based on financial data submitted in county finance information system (CFIS) in accordance with rule 5101:9-7-29 of the Administrative Code.
  - (a) Each quarter's over/under report is cumulative over the lifetime of the funding source.
  - (b) The PCSA is given five business days after ~~receipt of the ODJFS issued preliminary report~~ the eighteenth day of the month following the last month of the quarter to review the ~~report~~reports for accuracy.
- (3) No later than five business days after the eighteenth day of the month following the last month of the quarter~~receipt of the preliminary report~~, the PCSA ~~may~~shall submit any final adjustments and/or revisions ~~for upload into the county finance information system (CFIS) to OAKS.~~
  - (a) Once the five-day review period is complete, the Ohio department of job and family services ~~ODJFS~~(ODJFS) ~~will~~suspends ~~eliminate~~ reporting access to ~~CFIS~~OAKS for the closing quarter in order to begin the quarter reconciliation process~~reconcile the quarter.~~
  - (b) The PCSA shall make any allowable changes that arise after the five-day review period to open grants in the current quarter.

~~(B) Final quarter end reports~~

~~ODJFS will notify the PCSA when the final quarterly over/under report is available~~

~~for viewing. The PCSA shall review the reports for accuracy and immediately notify ODJFS of any discrepancies. Any corrections and/or adjustments will be made in the current quarter.~~

~~(C)~~(B) Quarter reconciliation

(1) ODJFS notifies the PCSA when the quarter reconciliation process is completed. The PCSA shall review reports for accuracy and immediately notify ODJFS of any discrepancies.

~~(1)~~(2) ODJFS reconciles the state child protective allocation (SCPA) and Fiesel allocation are reconciled at the end of their period of availability. The period of availability includes the funding period and the liquidation period.

(C) Quarter reimbursement

~~(2)~~(1) ODJFS uses the financial data approved and submitted by the PCSA in accordance with rule 5101:9-7-29 of the Administrative Code. The final quarterly over/under report is used to identify quarterly reimbursement amounts for allowable direct costs. claims against federally funded subgrants. ODJFS will forward the quarterly reimbursements to the PCSA by electronic funds transfer (EFT).

(2) ODJFS uses allocated and approved financial data to identify quarterly reimbursement amounts for title IV-E administration and training expenditures identified via the SSRMS reconciliation/Certification of funds process. Any IV-E administration and training expenditures submitted after the eighteenth day of the month following the last month of the quarter will be reimbursed in the next quarter's reconciliation process.

(3) ODJFS will forward the quarterly reimbursements to the PCSA by electronic funds transfer (EFT).

(D) The PCSA shall retain reconciliation documentation in accordance with the records retention requirements in rule 5101:9-9-21 of the Administrative Code. This documentation may be subject to inspection, monitoring, and audit by ODJFS and the Ohio auditor of state.

Effective: 10/08/2012

CERTIFIED ELECTRONICALLY

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Certification

09/28/2012

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Date

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