

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) is accountable for the children services fund as reconciled each quarter and shall review reports and make adjustments and/or corrections prior to the final approval and submission of financial data to the Ohio administrative knowledge system (OAKS) for the closing quarter. The PCSA has access to system reporting throughout the quarter in order to make ongoing adjustments/corrections.
- (2) The PCSA has access to 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 the eighteenth day of the month following the last month of the quarter to review the reports for accuracy.
- (3) No later than five business days after the eighteenth day of the month following the last month of the quarter, the PCSA shall submit any final adjustments and/or revisions to OAKS.
 - (a) Once the five-day review period is complete, the Ohio department of job and family services (ODJFS) suspends reporting access to OAKS for the closing quarter in order to begin the quarter reconciliation process.
 - (b) The PCSA shall make any allowable changes that arise after the five-day review period to open grants in the current quarter.

(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.~~
- ~~(2)~~(1) ODJFS reconciles any advanced funding the PCSA receives state child protective allocation (SCPA) at the end of the funding its period of availability. ~~The period of availability includes the funding period and the liquidation period.~~

(2) The funding period includes the period of availability and the liquidation period.

(C) Quarter reimbursement

- (1) ODJFS uses ~~the allocated and approved~~ financial data ~~approved and~~ submitted by the PCSA in accordance with rule 5101:9-7-29 of the Administrative Code to identify quarterly reimbursement amounts for allowable ~~direct~~ costs.
 - (2) ODJFS uses allocated and approved financial data submitted by the PCSA to identify quarterly reimbursement amounts for ~~title~~ Title IV-E administration and training expenditures identified via the SSRMS reconciliation/certification of funds process. Any PCSA that IV-E administration and training expenditures submitted ~~submits~~ after the eighteenth day of the month following the last month of the quarter will be reimbursed on a delayed basis ~~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.

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Certification

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