

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.

When the eighteenth day of the month falls on a weekend or state recognized holiday, the PCSA shall submit on the first business day following the weekend or recognized holiday.

- (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 reconciles ~~any advanced funding the PCSA receives~~ state funded allocations and federally funded subgrants at the end of ~~the~~ their funding period. The funding period includes the period of availability and the liquidation period.

(2) ODJFS uses allocated and approved financial data submitted by the PCSA in accordance with rule 5101:9-7-29 of the Administrative Code to identify quarterly reimbursement amounts for allowable costs.

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

(3) ODJFS may make adjustments as necessary to fully reconcile federal grants and/or state allocations that are being closed.

(a) If the total of reported expenditures and adjustments in all funding sources being closed exceeds advances in all funding sources being closed, ODJFS may issue additional funds on closed grants by electronic funds transfer (EFT).

(b) If reported expenditures and adjustments in all funding sources being closed is less than advances in all funding sources being closed, ODJFS may request payment from the PCSA.

(C) Grant closeout

(1) After the reconciliation process as described in paragraph (B) of this rule for each PCSA, and at the discretion of the ODJFS director, available grants and/or allocations may be redistributed.

(a) ODJFS may determine on a statewide basis the amount of available grants and/or allocations that may be redistributed.

(b) A PCSA that has excess expenditures in the relevant grants and/or allocations that are redistributed, will receive a budget notification in CFIS.

~~(C)~~(D) Title IV-E Quarterquarter reimbursement

(1) ODJFS uses allocated and approved financial data submitted by the PCSA in accordance with rule 5101:9-7-29 of the Administrative Code to identify quarterly Title IV-E allowable reimbursement amounts for allowable costs; for:

~~(2)(a) ODJFS uses allocated and approved financial data submitted by the PCSA to identify quarterly reimbursement amounts for Title IV-E administration and training expenditures identified via the SSRMS reconciliation/certification of funds process; as described in rule 5101:9-6-28 of the Administrative Code; and Any PCSA that submits after the eighteenth day of the month following the last month of the quarter will be reimbursed on a delayed basis.~~

(b) Title IV-E direct contract costs as described in rule 5101:9-4-09 of the Administrative Code.

(2) Any PCSA that submits after the eighteenth day of the month following the last month of the quarter will be reimbursed on a delayed basis.

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

~~(D)~~(E) 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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