

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) The PCSA shall report the receipt of revenues and disbursements of funds and provide documentation to justify the allocation of costs to the PCSA fund by submitting the following reports:

(1) The JFS 02820 "Children Services Monthly Financial Statement" (rev. 3/2004) shall be postmarked no later than the tenth of the following month.

(2) Combined CDJFS/PCSAs shall submit the JFS 02714 "Social Services Random Moment Time Study" (rev. 9/2007) data and stand alone PCSAs shall submit the JFS 02715 "Child Welfare RMS-Random Moment Sample Observation Form" (rev. 9/2007) data that shall be received by the Ohio department of job and family services (ODJFS) as follows:

(a) The twentieth of September for the June through August time period;

(b) The twentieth of December for the September through November time period;

(c) The twentieth of March for the December through February time period; and

(d) The twentieth of June for the March through May time period.

(3) Failure by a PCSA to timely submit any information as contained in paragraph (A)(2) of this rule may result in the withholding of subsequent funding to the county by the ODJFS office of fiscal and monitoring services until the report has been submitted.

(B) Reconciliation

The PCSA is given the opportunity to review reconciliation reports for accuracy. The quarterly PCSA fund reconciliation report is prepared by ODJFS to show the expenses paid out of the PCSA fund. The PCSA is accountable for the PCSA fund as reconciled each quarter and should review the reports and notify ODJFS of any discrepancies. Discrepancies may be reported to ODJFS during the thirty day time period following the issuance of the first preliminary report. Discrepancies reported to ODJFS after the issuance of the final reconciliation report will be adjusted on the subsequent quarter's reports or during closeout for the last quarter of the allocation or grant period of availability.

(1) The first ODJFS preliminary reconciliation report will be made available by ODJFS as follows:

- (a) No later than the fifteenth of November for the July through September quarter;
  - (b) No later than the fifteenth of February for the October through December quarter;
  - (c) No later than the fifteenth of May for the January through March quarter;  
and
  - (d) No later than the fifteenth of August for the April through June quarter.
- (2) The second ODJFS preliminary reconciliation report will be made available by ODJFS as follows:
- (a) No later than the thirtieth of November for the July through September quarter;
  - (b) No later than the twenty-eighth of February for the October through December quarter;
  - (c) No later than the thirty-first of May for the January through March quarter; and
  - (d) No later than the thirty-first of August for the April through June quarter.
- (3) The final ODJFS reconciliation report will be made available by ODJFS as follows:
- (a) No later than the fifteenth of December for the July through September quarter;
  - (b) No later than the fifteenth of March for the October through December quarter;
  - (c) No later than the fifteenth of June for the January through March quarter;  
and
  - (d) No later than the fifteenth of September for the April through June quarter.

(C) Reconciliation review

The reconciliation review requirement in this rule is intended to correct instances where ODJFS or the PCSA discover errors (e.g., incorrect splits of shared costs or allocations, incorrect time study codes, and/or incorrect JFS 02820 codes and expenditures). ODJFS must use current appropriations for the reimbursement of

claims.

(D) Quarterly close

(1) The PCSA fund is reconciled each quarter based on the final reconciliation reports. ODJFS shall perform the quarterly close as follows:

(a) The July through September quarterly close will occur in December.

(b) The October through December quarterly close will occur in March.

(c) The January through March quarterly close will occur in June.

(d) The April through June quarterly close will occur in September.

(2) During quarterly close, the final quarterly PCSA fund reconciliation report is used to identify the reimbursement amount. ODJFS will forward the quarterly expenditure reimbursement to the PCSA by electronic funds transfer (EFT).

(E) The PCSA shall maintain the completed 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 or audit by the ODJFS office of fiscal and monitoring services and Ohio auditor of state (AOS).

Replaces: Part of 5101:9-7-01

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CERTIFIED ELECTRONICALLY

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Certification

08/10/2009

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Date

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