

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 PCSA is accountable for the children services fund as reconciled each quarter and should review reports and make adjustments and/or corrections prior to the upload of the financial data for the last month of the 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 PCSA with a preliminary over/under report based on financial data submitted 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 to review the report for accuracy.
- (3) No later than five business days after receipt of the preliminary report, the PCSA may submit final adjustments and/or revisions for upload into the county finance information system (CFIS).
  - (a) Once the five-day review period is complete, ODJFS will eliminate reporting access to CFIS in order to reconcile the quarter.
  - (b) The PCSA shall make any 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) Quarter reconciliation

- (1) 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.
- (2) The final quarterly over/under report is used to identify quarterly reimbursement

amounts for allowable claims against federally funded subgrants. 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.

Replaces: 5101:9-7-01.1, 5101:9-7-01.2

Effective: 07/01/2011

CERTIFIED ELECTRONICALLY

---

Certification

06/21/2011

---

Date

Promulgated Under: 111.15  
Statutory Authority: 5101.02  
Rule Amplifies: 5101.02, 5101.144, 329.04  
Prior Effective Dates: 5/24/85, 1/1/86 (Emer), 4/1/86, 4/2/86 (Emer), 7/1/86, 6/13/88 (Emer), 9/1/88, 12/24/88, 2/10/90, 6/4/90, 3/7/91, 7/22/92, 3/1/92, 11/29/92, 5/1/93, 5/23/93, 7/1/93, 4/18/94, 7/24/94, 6/23/96, 5/15/97, 2/15/98, 10/4/02, 2/12/07, 8/21/09, 10/9/09