

**Cuyahoga County Division of Children and Family Services
(CCDCFS)
Policy Statement**

Policy Chapter: Fiscal
Policy Number: 11.02.01
Policy Name: Accounts Payable, Accounts Receivable and Asset Verification Management

Original Effective Date: 12/19/2005
Revision Date(s): 07/01/2019, 07/01/2016, 06/01/2013, 11/14/2006
Current Revision Date: 08/01/2022
Approved By: Jacqueline M. Fletcher, Interim Director

PURPOSE: The purpose of this policy is to document the procedures followed by the Cuyahoga County Division of Children and Family Services (CCDCFS) to ensure sound internal control when processing accounts payable and receivable.

SCOPE: This policy pertains to all CCDCFS Fiscal Unit employees and other related management staff.

POLICY

- I. The Division of Children and Family Services (agency) is required to comply with the following internal control procedures:
 - A. Safeguarding and verification of assets;
 - B. Separation of duties to the extent possible; and
 - C. Disbursement and receipt of monies.

PROCEDURES

- I. All assets of the CCDCFS are considered the property of Cuyahoga County, Ohio. As such, the responsibility for asset verification and maintenance of a permanent record lies with the Cuyahoga County Department of Public Works. The Cuyahoga County Division of Public Works performs periodic verification/inventories, with the assistance of the CCDCFS Building Management Department.
- II. **Invoice Approvals:**
 - A. All purchase orders requested for services/supplies needed are approved by an individual other than the requester. Generally, it is submitted to the immediate supervisor for review, approval and

signature through the internal financial accounting system. All capital equipment purchases are approved by the Administrator or their designee. Approved purchase orders are attached to invoices submitted for payment.

- B. Payment of out-of-home care is approved based on information contained within the Family and Children Tracking System (FACTS) and or the Statewide Automated Child Welfare Information System (SACWIS). Invoices received from placement providers are matched to data in FACTS/SACWIS and requests for payment are processed according to the specified procedures. All discrepancies are communicated to the Resources and Placement Unit for resolution prior to payment being processed.
- C. Electronic files containing required voucher data are generated and submitted to the Cuyahoga County Fiscal Office by the CCDCFS financial accounting system. The County Fiscal Office makes all payments by issuance of checks.

III. **Disbursements and Receipts of Monies:**

- A. Disbursement of monies is facilitated by the Cuyahoga County Fiscal Office. Disbursement activities are made through and in accordance with a countywide automated accounting system.
 - 1. CCDCFS processes payables within 30 days of receipt and uploads voucher batch files to The Cuyahoga County Fiscal Office twice a week, or more, as deemed necessary.
- B. Receipt of monies is facilitated through the Cuyahoga County Office of the Treasurer. Receipt activities are made through and in accordance with Lawson/ERP.
 - 1. CCDCFS submits revenues within 30 days of receipt. Deposits are posted by the Cuyahoga County Treasurer's office within 7-10 days from CCDCFS' submission.
- C. The county Lawson/ERP system is based on Generally Accepted Accounting Principles (GAAP).