

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

Policy Chapter: Fiscal
Policy Number: 11.02.02
Policy Name: Processing Client and Employee Payables and Recording Revenue Receipts

Original Effective Date: 12/19/2005
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Current Revision Date: 09/01/2021
Approved By: Cynthia G. Weiskittel

PURPOSE: The purpose of this policy is to document the procedures followed by the Cuyahoga County Division of Children and Family Services (CCDCFS) in processing client and employee payables and recording revenue receipts.

SCOPE: This policy pertains to all CCDCFS employees and other interested parties.

POLICY

The organization acts in accordance with an internal accounting control system that addresses:

- a. prevention of error, mismanagement, or fraud;
- b. an inclusive and descriptive chart of accounts;
- c. prompt and accurate recording of revenues and expenses;
- d. control over prompt payment of expenditures; and
- e. information on all, including each fund's source and pertinent regulations governing each fund.

PROCEDURES

Cuyahoga County utilizes an automated accounts payable/receivable system Enterprise Resource Planning (ERP) System. All documents must fit the form and function as required in this system. The Cuyahoga County Division of Children and Family Services prepares and inputs all documents submitted for payments and/or receipts into the ERP system for the County Fiscal Office to review and approve according to their specifications and to allow for more internal control to prevent error, mis-management or fraud.

Receipt of Invoices:

- A. Invoices are received via mail, fax or email. Invoices that are received for payment are filed and processed within 30 days of receipt.
- B. Invoices received for payment against an approved contract are sent to the contract originator for review and signature approval before payment can be issued.

Payment of Invoices:

- A. Requests for payment of invoices are made to the Payment Processing Department at CCDCFS. An automated financial accounting system is used to process and prepare vouchers that are submitted to the auditor's office for payment.
- B. Vouchers are reviewed and signed by the Budget & Reporting Unit staff prior to submission for payment. The vouchers are reviewed for accurate use of coding and attachment of proper documentation.
- C. Vouchers are submitted to the Cuyahoga County Fiscal Office with all required evidentiary materials (invoices/resolutions/etc.) from the CCDCFS Payment Processing Department. The Fiscal Office makes all payments by the issuance of checks.
- D. Access is granted in the county's ERP system for agency fiscal staff to pull cash disbursement and/or cash receipt reports as needed for budget maintenance and for record keeping purposes.

Revenue Deposits:

- A. All revenue received at CCDCFS is to be processed promptly and accurately within 30 days of receipt.
- B. Deposit of all revenue is made through the Cuyahoga County Treasurer's Office.
- C. Checks and/or cash received directly by CCDCFS are submitted to the Treasurer's Office on the proper revenue receipt form that specifies the index, sub object and user codes to which the agency wants the funds deposited.
- D. All electronic funds transfers are received directly by the County Treasurer's Office. CCDCFS fiscal staff provides input to the Treasurer's office in regards to the proper index, subject and user codes to use for deposit purposes.
- E. Cash receipts reports are received monthly from the auditor's office detailing all deposits posted to the CCDCFS accounts for record keeping purposes.