



Ohio Administrative Code

Rule 5101:9-7-02.1 Child support enforcement agency (CSEA) quarterly reconciliation.

Effective: January 20, 2020

The following accounting procedures are necessary for state and local accountability in the reconciliation of federal and state funds.

(A) Quarter-end reporting.

(1) The CSEA is accountable for the child support 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 CSEA has access to system reporting throughout the quarter in order to make ongoing adjustments/corrections.

(2) The CSEA will have access to reports based on financial data submitted in the 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 CSEA 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 CSEA shall submit any final adjustments and/or revisions to OAKS.

(a) Once the five-day review period is complete, the Ohio department of job and family services (ODJFS) suspends reporting access to CFIS for the closing quarter in order to begin the quarter reconciliation process.

(b) The CSEA shall make any allowable changes that arise after the five-day review period to open grants in the current quarter.



(B) The CSEA can complete adjusting draws in CFIS prior to the end of the five-day review period.

(C) Quarter reconciliation.

(1) ODJFS notifies the CSEA when the quarter reconciliation process is completed. The CSEA shall review the reports for accuracy and immediately notify ODJFS of any discrepancies.

(2) State funded allocations and federally funded subgrants are reconciled at the end of their period of availability. The period of availability includes the funding period 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 reported expenditures and adjustments in all funding sources exceeds cash drawn in all funding sources being closed, ODJFS may issue additional funds on closed grants.

(b) If the total of reported expenditures and adjustments in all funding sources being closed is less than cash drawn in all funding sources being closed, ODJFS may adjust draws in open available grants.

(D) The CSEA shall retain financial, programmatic, statistical, recipient records, and supporting documents in accordance with the records retention requirements outlined 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.