

Condensing Quarterly Close

Associated Rules:

- OAC 5101:9-7-29 Financial Reporting Requirements for County Family Services Agencies (CFSA) and Workforce Investment Act (WIA) local area
- OAC 5101:9-7-01.1 Public Children Services Agency (PCSA) Quarterly Reconciliation
- OAC 5101:9-7-02.1 Child Support Enforcement Agency (CSEA) Quarterly Reconciliation (rule is scheduled for JCARR hearing)
- OAC 5101:9-7-03.1 Public Assistance (PA) Quarterly Reconciliation
- OAC 5101:9-7-04.1 Workforce Investment Act (WIA) Area Quarterly Reconciliation

Key Highlights:

OAC 5101:9-7-29 Financial Reporting Requirements for County Family Services Agencies (CFSA) and Workforce Investment Act (WIA) local area

1. Pertains to the reporting & uploading of actual expenditures, revenues, adjustments and corrections. (In addition, WIA agencies report accruals & obligations.)
2. Financial data is required to be uploaded by 18th of the month following the month of transaction.
 - a. E.g., July financial data must be uploaded by August 18th
 - b. E.g., August financial data must be uploaded by September 18th
3. All final financial data for the quarter must be uploaded by the 18th of the month following the last month of the quarter.
 - a. E.g., July, August, September final financial data must be uploaded by October 18th
4. Failure to meet the financial upload deadlines may result in draws or reimbursements being delayed.
5. Financial Statement Certifications are now due quarterly instead of monthly. To clarify, one (1) financial statement is due for the quarter which will include a breakout of all three (3) month's financial information separately.

- a. Process:
 - i. BCFTA issues preliminary quarterly financial statement to the agency after the 18th day following the last month of the quarter.
 - ii. Agency has five (5) business days upon receipt of the financial statement to:
 - 1. Reconcile differences between the county auditor financial records and the financial data uploaded to CFIS.
 - 2. Upload any adjustments and/or corrections to CFIS.
 - iii. BCFTA issues final quarterly financial statement after the five (5) business day reconciliation period is closed.
 - iv. Agency shall print the final financial statement to complete the certification.
 - 1. Director certifies accuracy and the statement is then sent to the county auditor for signature.
 - v. County auditor certifies that each month's records on the statement match with the records of their office.
 - vi. Agency submits completed quarterly financial statement to BCFTA via e-mail no later than the last day of the month following the quarter.
 - vii. For WIA agencies, the timeframes of the process remain the same. The WIA Fiscal Agent is responsible for certifying the accuracy and forwards to the WIA Fiscal Agent's Director or workforce board designee to certify.

OAC 5101:9-7-01.1 Public Children Services Agency (PCSA) Quarterly Reconciliation

- 1. Pertains to quarter-end reporting
- 2. Stresses the importance of making necessary adjustments and/or corrections prior to the last month's upload of the quarter.
- 3. After five (5) day preliminary period within the quarterly closeout process, ODJFS will eliminate reporting access to CFIS to reconcile quarter.
 - a. Any changes that arise after the five (5) day review period is complete, must be made to open grants in the current quarter.
 - b. Final quarter-end reports are issued with ODJFS notifying agencies that the reports are available. Agency shall review the reports and notify ODJFS of any discrepancies. Any corrections and/or adjustments will be made in the current quarter.
- 4. Allocations such as State Child Protective Allocations (SCPA) and Feisel are reconciled after the period of availability (to include funding period and liquidation period).

5. The final Over Under Report is used to identify quarterly reimbursement amounts for allowable claims against federally funded subgrants in which ODJFS forwards quarterly reimbursements to the agency via EFT.
6. Reconciliation documentation kept within accordance with records retention requirements in OAC 5101:9-9-21.

OAC 5101:9-7-03.1 Public Assistance (PA) Quarterly Reconciliation

1. #1-3 and 6 above in PCSA Quarterly Reconciliation apply.
2. Refunds and collections are reconciled at the end of each quarter.
3. State & federally funded subgrants are reconciled at the end of their period of availability (to include funding period and liquidation period).
4. ODJFS may make adjustments as necessary to fully reconcile federal grants and/or state allocations that are being closed.
 - a. When total expenditures are greater than cash drawn, ODJFS may issue additional funds.
 - b. When total expenditures are less than cash drawn, ODJFS may adjust draws on open available grants.

OAC 5101-9-7-02.1 Child Support Enforcement Agency (CSEA) Quarterly Reconciliation

AND

OAC 5101-9-7-04.1 Workforce Investment Act (WIA) Area Quarterly Reconciliation

1. Same as PA Quarterly Reconciliation above minus #2.
2. With regards #3, WIA primarily federally funded.

QUIC+ Tools

1. Agencies can ensure that applicable FTE, RMS and financial uploads have been uploaded by reviewing the Upload Log Grid. Uploads>FTP Export>Upload Logs.
2. Agencies must review the View Monthly Summary screen to identify any deltas at Uploads>View Monthly Summary. If no deltas exist, then the QUC+ and CFIS reports match. If deltas exist, then refer to the Allocated Expenditure Reconciliation Summary Report from the Reports Module to identify any variances. Most deltas can be remedied by re-processing allocations and re-uploading the affected period.
3. Applicable agencies should review the CFIS Matching - Schedule 1.C from the Reports Module to ensure allocations have been processed for each month to ensure that the correct dollar figure appears based on the correct statistic being used.
4. Agencies will review the CFIS Matching - Schedule 1.D and/or CFIS Matching – Ledger Over/Under Reports from the Reports Module to determine what adjustments, corrections and post allocated adjustments need to occur and then process. Afterwards, process allocations. For any post allocated adjustments made, they must:
 - a. review the Post Allocated Adjustment Report from the Reports Module to ensure that the desired adjustment is present in the intended period; and-
 - b. review the CFIS Matching – Ledger Over/Under Reports to ensure desired adjustments, corrections, and/or post allocated adjustments are reflected correctly in the intended period.
5. PA, CSEA and WIA agencies have the ability under Uploads>Edit Cash Draws to perform Negative Draw Option to adjust draws. (Cumulative draw can only be zero or positive.)
 - a. The focus should be to ensure draws and expenditures equal on all closing grants, however, it can be utilized for all other grants as well.
 - b. The Negative Draw Option must be utilized by the last draw in the applicable quarter or grant life to affect the reconciliation.
 - c. The Negative Draw Option gives agencies the ability to minimize or eliminate ODJFS adjustments on closing grants in the quarterly closeout process.

SFY12 Upload/Certification Checklist

Upload/Certification	Due Date	Completed?
2011Q2 4281 (Apr-Jun)	Due July 20	<input type="checkbox"/> Completed
2011Q3 FTE Upload (Apr-Jun Data)	Due July 31	<input type="checkbox"/> Completed
Jul Expenditure Upload	Due Aug 18	<input type="checkbox"/> Completed
Jul Expenditure Upload	Due Aug 18	<input type="checkbox"/> Completed
Jul Expenditure Upload	Due Aug 18	<input type="checkbox"/> Completed
Jul Expenditure Upload	Due Aug 18	<input type="checkbox"/> Completed
2011Q3 IM/SS RMS Upload	Due Sept 18	<input type="checkbox"/> Completed
2011Q3 CS RMS Upload	Due Sept 18	<input type="checkbox"/> Completed
2011Q3 CW RMS Upload	Due Sept 18	<input type="checkbox"/> Completed
2011Q3 WIA RMS Upload	Due Sept 18	<input type="checkbox"/> Completed
Aug Expenditure Upload	Due Sept 18	<input type="checkbox"/> Completed
Aug Expenditure Upload	Due Sept 18	<input type="checkbox"/> Completed
Aug Expenditure Upload	Due Sept 18	<input type="checkbox"/> Completed
Aug Expenditure Upload	Due Sept 18	<input type="checkbox"/> Completed
Sept Expenditure Upload	Due Oct 18	<input type="checkbox"/> Completed
Sept Expenditure Upload	Due Oct 18	<input type="checkbox"/> Completed
Sept Expenditure Upload	Due Oct 18	<input type="checkbox"/> Completed
Sept Expenditure Upload	Due Oct 18	<input type="checkbox"/> Completed
2011Q3 4281 (Jul-Sept)	Due Oct 20	<input type="checkbox"/> Completed
2011Q4 FTE Upload (Jul-Sept Data)	Due Oct 31	<input type="checkbox"/> Completed
Jul-Sept 2827 Certification	Due Oct 31	<input type="checkbox"/> Completed
Jul-Sept 2750 Certification	Due Oct 31	<input type="checkbox"/> Completed
Jul-Sept 2827 Certification	Due Oct 31	<input type="checkbox"/> Completed
Jul-Sept 1992 Certification	Due Oct 31	<input type="checkbox"/> Completed
Oct Expenditure Upload	Due Nov 18	<input type="checkbox"/> Completed
Oct Expenditure Upload	Due Nov 18	<input type="checkbox"/> Completed
Oct Expenditure Upload	Due Nov 18	<input type="checkbox"/> Completed
Oct Expenditure Upload	Due Nov 18	<input type="checkbox"/> Completed
2011Q4 IM/SS RMS Upload	Due Dec 18	<input type="checkbox"/> Completed
2011Q4 CS RMS Upload	Due Dec 18	<input type="checkbox"/> Completed
2011Q4 CW RMS Upload	Due Dec 18	<input type="checkbox"/> Completed
2011Q4 WIA RMS Upload	Due Dec 18	<input type="checkbox"/> Completed
Nov Expenditure Upload	Due Dec 18	<input type="checkbox"/> Completed
Nov Expenditure Upload	Due Dec 18	<input type="checkbox"/> Completed
Nov Expenditure Upload	Due Dec 18	<input type="checkbox"/> Completed
Nov Expenditure Upload	Due Dec 18	<input type="checkbox"/> Completed
Dec Expenditure Upload	Due Jan 18	<input type="checkbox"/> Completed
Dec Expenditure Upload	Due Jan 18	<input type="checkbox"/> Completed
Dec Expenditure Upload	Due Jan 18	<input type="checkbox"/> Completed
Dec Expenditure Upload	Due Jan 18	<input type="checkbox"/> Completed
2011Q4 4281 (Oct-Dec)	Due Jan 20	<input type="checkbox"/> Completed
2012Q1 FTE Upload (Oct-Dec Data)	Due Jan 31	<input type="checkbox"/> Completed
Oct-Dec 2827 Certification	Due Jan 31	<input type="checkbox"/> Completed
Oct-Dec 2750 Certification	Due Jan 31	<input type="checkbox"/> Completed
Oct-Dec 2827 Certification	Due Jan 31	<input type="checkbox"/> Completed

Oct-Dec 1992 Certification	Due Jan 31	<input type="checkbox"/> Completed
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Upload/Certification	Due Date	Completed?
Jan Expenditure Upload	Due Feb 18	<input type="checkbox"/> Completed
Jan Expenditure Upload	Due Feb 18	<input type="checkbox"/> Completed
Jan Expenditure Upload	Due Feb 18	<input type="checkbox"/> Completed
Jan Expenditure Upload	Due Feb 18	<input type="checkbox"/> Completed
2012Q1 IM/SS RMS Upload	Due Mar 18	<input type="checkbox"/> Completed
2012Q1 CS RMS Upload	Due Mar 18	<input type="checkbox"/> Completed
2012Q1 CW RMS Upload	Due Mar 18	<input type="checkbox"/> Completed
2012Q1 WIA RMS Upload	Due Mar 18	<input type="checkbox"/> Completed
Feb Expenditure Upload	Due Mar 18	<input type="checkbox"/> Completed
Feb Expenditure Upload	Due Mar 18	<input type="checkbox"/> Completed
Feb Expenditure Upload	Due Mar 18	<input type="checkbox"/> Completed
Feb Expenditure Upload	Due Mar 18	<input type="checkbox"/> Completed
Mar Expenditure Upload	Due Apr 18	<input type="checkbox"/> Completed
Mar Expenditure Upload	Due Apr 18	<input type="checkbox"/> Completed
Mar Expenditure Upload	Due Apr 18	<input type="checkbox"/> Completed
Mar Expenditure Upload	Due Apr 18	<input type="checkbox"/> Completed
2012Q1 4281 (Jan-Mar)	Due Apr 20	<input type="checkbox"/> Completed
2012Q2 FTE Upload (Jan-Mar Data)	Due Apr 30	<input type="checkbox"/> Completed
Jan-Mar 2827 Certification	Due Apr 30	<input type="checkbox"/> Completed
Jan-Mar 2750 Certification	Due Apr 30	<input type="checkbox"/> Completed
Jan-Mar 2827 Certification	Due Apr 30	<input type="checkbox"/> Completed
Jan-Mar 1992 Certification	Due Apr 30	<input type="checkbox"/> Completed
Apr Expenditure Upload	Due May 18	<input type="checkbox"/> Completed
Apr Expenditure Upload	Due May 18	<input type="checkbox"/> Completed
Apr Expenditure Upload	Due May 18	<input type="checkbox"/> Completed
Apr Expenditure Upload	Due May 18	<input type="checkbox"/> Completed
2012Q2 IM/SS RMS Upload	Due Jun 18	<input type="checkbox"/> Completed
2012Q2 CS RMS Upload	Due Jun 18	<input type="checkbox"/> Completed
2012Q2 CW RMS Upload	Due Jun 18	<input type="checkbox"/> Completed
2012Q2 WIA RMS Upload	Due Jun 18	<input type="checkbox"/> Completed
May Expenditure Upload	Due Jun 18	<input type="checkbox"/> Completed
May Expenditure Upload	Due Jun 18	<input type="checkbox"/> Completed
May Expenditure Upload	Due Jun 18	<input type="checkbox"/> Completed
May Expenditure Upload	Due Jun 18	<input type="checkbox"/> Completed
Jun Expenditure Upload	Due Jul 18	<input type="checkbox"/> Completed
Jun Expenditure Upload	Due Jul 18	<input type="checkbox"/> Completed
Jun Expenditure Upload	Due Jul 18	<input type="checkbox"/> Completed
Jun Expenditure Upload	Due Jul 18	<input type="checkbox"/> Completed
2011Q2 4281 (Apr-Jun)	Due Jul 20	<input type="checkbox"/> Completed
2012Q3 FTE Upload (Apr-Jun Data)	Due Jul 31	<input type="checkbox"/> Completed
Apr-Jun 2827 Certification	Due Jul 31	<input type="checkbox"/> Completed
Apr-Jun 2750 Certification	Due Jul 31	<input type="checkbox"/> Completed
Apr-Jun 2827 Certification	Due Jul 31	<input type="checkbox"/> Completed
Apr-Jun 1992 Certification	Due Jul 31	<input type="checkbox"/> Completed