**Monthly CBC Invoice Review Checklist (Detailed)**

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| --- | --- | --- | --- | --- |
| **Lead Agency Name:** | | | | |
| **Month of Estimated Payment:** | **Month of Actual Expenditures:** | | | |
| **Contract Number:** | **Date Received:** | | | |
| **Date Approved:** | **Date Submitted to ASFM:** | | | |
| **Minimum Documentation Requirements** | | | | |
| **Action Steps**  ***(If “No” is answered for any of the data elements below, please see the* ‘*Monthly CBC Invoice Review Checklist Process Reference Guide’ – see Page 7 for the link to this reference guide.)*** | **Yes** | **No** | **Not Applicable** | **Comments** |
| **1a.** Date stamp the invoice as received if the following has occurred (See 1b. – 1i.): |  |  |  |  |
| **1b.** The Monthly Actual Expenditure Report has been entered and approved by the CBC in the CBC-Financial Application system; |  |  |  |  |
| **1c.** The Promoting Safe and Stable Families (PSSF) Monthly Match Funds Reports have been received; |  |  |  |  |
| **1d.** The Child Access and Visitation Grant Monthly Match Funds Report, ***if applicable***, has been received; |  |  |  |  |
| **1e.** The FSFN OCA Summary and Detail Report(s) (Adobe format, which includes all six (6) tabs within the report: Report Description, OCA Summary – Grand Total, OCA Summary – Eligibility Adj, OCA Summary – Pmt and Pmt Adj, OCA Detail Listing, and Report Parameters) has/have been received; |  |  |  |  |
| **1f.** The FSFN Payment Download (.csv export to Excel format), ***if applicable***, has been received ***{only submit if applicable}***; |  |  |  |  |
| **1g.** The Interest Earned Quarterly Expenditure Report, ***if applicable***, has been received; |  |  |  |  |
| **1h.** The FSFN to CBC Expenditure Report Reconciliation spreadsheet has been received; and |  |  |  |  |
| **1i.** The Detailed General Ledger for the month in which the Monthly Actual Expenditure Report is being submitted for has been received. |  |  |  |  |
| **1j.** Save the FSFN Adoptions Finalized by Month & Cumulative SFY Statewide by District by Agency Report (Adobe format) from FSFN, **if** the report was not received by the CBC. |  |  |  |  |
| **Format** | **Yes** | **No** | **Not Applicable** | **Comments** |
| **2a.** Verify invoice is on, or attached to, provider letterhead. |  |  |  |  |
| **2b.** Verify invoice is signed and dated by an authorized individual. |  |  |  |  |
| **2c.** Verify invoice is for correct month of service for payment advance. |  |  |  |  |
| **Review Fixed Payment Request** | **Yes** | **No** | **Not Applicable** | **Comments** |
| **3a.** Verify invoice amount is equal to one (1) months’ worth of the remaining undistributed fiscal year contract amount. |  |  |  |  |
| **3b.** Verify all expenditure reports and supporting documentation are clearly identified with the Lead Agency’s name and contract number ***{***[***Per Appendix A, State of Florida Secured Server (DCF Shared Site) – File Transfer Process***](http://eww.dcf.state.fl.us/ascbc/)***}***. |  |  |  |  |
| **Review and Analyze Actual Expenditure Report and Supporting Documentation** | **Yes** | **No** | **Not Applicable** | **Comments** |
| **4a.** Verify expenditure report is for prior month of service. |  |  |  |  |
| **4b.** Verify the amounts from the CBC Monthly Actual Expenditure Report within the CBC Financial Application match the CBC’s General Ledger version of its generated OCA Summary Report, Trial Balance, and/or Detailed General Ledger *(used to complete the Monthly Actual Expenditure Report)* for all OCAs.  **If not**, please provide an explanation. |  |  |  |  |
| **4c**. Verify FSFN to CBC Expenditure Report Reconciliation spreadsheet has been completed for the correct month in which the expenditure report is being submitted, as well as the individual’s name and contact information have been entered; **and** (**Please see 4d. – 4l. for other Reconciliation spreadsheet review items**): |  |  |  |  |
| **4d.** Date Parameters and Run Dates for the FSFN OCA Summary and Detail Report have been entered **and** match the dates on the FSFN OCA Summary and Detail Report (Adobe format) received; |  |  |  |  |
| **4e.** FSFN OCA Summary and Detail Report, OCA Summary – Grand Total tab’s amounts by OCA match the amounts entered in the reconciliation spreadsheet **(Column A)**; |  |  |  |  |
| **4f.** Payment records are highlighted on the FSFN Payment Download **if** amounts by OCA are entered in the “FSFN Payment records with no OCA Disposition Dates” Column **(Column C)**; |  |  |  |  |
| **Review and Analyze Actual Expenditure Report and Supporting Documentation**  **(continued)** | **Yes** | **No** | **Not Applicable** | **Comments** |
| **4g.** Amounts by OCA entered in the “CBC’s Monthly Actual Expenditure Report” Column **(Column E)** match the amounts entered into the CBC-Financial Application’s Monthly Expenditure Report; |  |  |  |  |
| **4h.** Amounts entered in the “Payments or Overpayment Adjustments Processed through FSFN Incorrectly which result as a Reconciling Item that will NEVER Clear” Column **(Column G)** are recorded in the FSFN Exceptions Tab of the spreadsheet.  If **yes,** for each OCA amount recorded in Column G within a Month’s tab, are all data fields accurately completed for each individual payment in the FSFN Exceptions Tab? |  |  |  |  |
| **4i.** Amounts listed in the “Amount to be Reconciled in Section B” Column **(Column H)** by OCA are explained in Section B (Detailed List of Reconciling Items) of the spreadsheet; |  |  |  |  |
| **4j.** All data fields, within **Section B**, for each detailed reconciling item have been accurately completed; |  |  |  |  |
| **4k.** A sample of the detailed reconciling items has been verified through FSFN and noted as being an accurate reconciling item. Please list which OCAs with reconciling items were sampled; |  |  |  |  |
| **4l.** A sample of previous months’ detailed reconciling items, noted as “timing differences” between the GL and FSFN, have been reviewed for the reconciling item’s offset (Cleared Items). Please list which OCAs with “timing differences” reconciling items were sampled; and |  |  |  |  |
| **4m.** If accruals are recorded as the reconciling items, the Accruals tab within the spreadsheet has been completed by the CBC explaining how the accruals were determined. |  |  |  |  |
| *{Intentionally Left Blank}* | | | | |
| **Review and Analyze Actual Expenditure Report and Supporting Documentation**  **(continued)** | **Yes** | **No** | **Not Applicable** | **Comments** |
| **4n**. Go to the Power BI Monitoring Reports website at:  [Partner Compliance - Monitoring - Power BI (powerbigov.us)](https://app.powerbigov.us/groups/me/reports/8e187b2b-2282-4fdd-a923-ea8e313068d0/ReportSection5922a80cd620b08b3502?ctid=f70dba48-b283-4c57-8831-cb411445a94c) *\*Please use Google Chrome or Microsoft Edge Internet Browser when using this link\** Then, review payments recorded by OCAs for allowability based on age (**See Page 7 for OCAs**). This review includes verifying:   1. Maintenance Adoption Subsidy payments or Guardianship Assistance payments were not made for an adopted child past the month in which the child turned 18 years of age; 2. Licensed out-of-home care foster care maintenance payments were not made for children past the child’s 18th birthday; 3. Extended Foster Care payments were not made past a child/young adult’s 21st birthday, or 22nd birthday with a documented disability; 4. Chafee funded payments (all CHxxx and ETVxx OCAs) were not made past a young adult’s 23rd birthday; and 5. Independent Living or Road-To-Independence Program payments were not made past a young adult’s 23rd birthday ***{this includes Chafee OCAs from #4) above and Aftercare Services’ OCAs}***; 6. Extended Foster Care or Road-to-Independence Program payments were not made prior to the child/young adult’s 18th birthday; 7. Extended Maintenance Adoption Subsidy payments or Extended Guardianship Assistance Subsidy payments were not made for an adopted young adult past the month in which the young adult turned 21 years old; 8. Non-Recurring Adoption payments do not exceed $1,000 per child and/or no duplicate payments were made; 9. Postsecondary Educational Services & Supports (PESS) Payments for a child are do not exceed $1,720 per month; and 10. Non-Recurring Guardianship Assistance payments do not exceed $2,000 per child and/or no duplicate payments were made. *{Will need to use the FSFN OCA Summary & Detail Report for this review.}*   If **yes** is answered to any of the above items, please list the FSFN Person ID Number for the payments in question *{****NO*** *indicates compliance}*. |  |  |  |  |
| *{Intentionally Left Blank}* | | | | |
| **Review and Analyze Actual Expenditure Report and Supporting Documentation**  **(continued)** | **Yes** | **No** | **Not Applicable** | **Comments** |
| **4o.** If unallowable payments were discovered while completing 4n., the appropriate staff within the CBC was/were notified and when corrections are expected to be made and reported on the Monthly Actual Expenditure Report:  **Date Notified: ­­­­­­­­­**  **CBC Staff Notified:** |  |  |  |  |
| **4p.** If unallowable payments were discovered while completing 4n. during the prior month’s review of the Monthly Actual Expenditure Report, has the CBC:   1. Made the necessary corrections in FSFN to back out the unallowable payment(s); and 2. Reported the credited amount(s) on the current month’s Monthly Actual Expenditure Report.   OCA(s) in which a credit **was** applied to:  OCA(s) in which a credit is **still required**: |  |  |  |  |
| **4q**. Verify the amounts from the CBC Monthly Actual Expenditure Report for OCAs that are required for the payments to be recorded through FSFN are accounted for on the FSFN to CBC Expenditure Report Reconciliation Template.  **If not**, is there clear indication that the CBC intends to record such payments in FSFN by listing such payments as detailed reconciling items in the reconciliation and/or have been accounted for in the Accruals tab?  If there is no indication such payments will be recorded in FSFN, please have the CBC reduce those amounts currently being recorded on the CBC Monthly Actual Expenditure Report from the next month’s submitted expenditure report **and** indicate this in the Comments section.  **\*\**This includes all OCAs listed on the FSFN to CBC Expenditure Report Reconciliation Template.\*\**** |  |  |  |  |
| **Review and Analyze Actual Expenditure Report and Supporting Documentation**  **(continued)** | **Yes** | **No** | **Not Applicable** | **Comments** |
| **4r.** Were any unallowable costs identified after reviewing the CBC’s detailed general ledger?  **If yes**, please provide an explanation of identified unallowable costs and the correction required.  **Please Note:** This is a higher level review than that required of the CBC Transaction Sample. |  |  |  |  |
| **4s.** Verify the amounts from the CBC State Funds Carry Forward Report, if applicable, are in accordance with the CBC’s submitted Planned Uses of State Funds Carried Forward Report.  **If not**, please provide an explanation. |  |  |  |  |
| **4t.** Review the PSSF Local Match Report and Local Match Tracking Report. Does the CBC document the correct amount in column D of the Local Match Tracking Report (this should agree to the Monthly Expenditure Report)?  **If not**, please return the report to the CBC to correct.  Does the CBC have enough local match to support the expenditure?  **If not**, discuss this contract requirement with the CBC. The CBC should expect to have enough local match to support PSSF expenditures by year-end. |  |  |  |  |
| **4u.** Upon review of the General Ledger, Transactions identified in which the Contract Manager would like the Office of CBC/ME Financial Accountability to include on the Quarterly Desk Review for the CBC as sample items.  Number of Transactions identified:  **Please Note:** Make sure a separate General Ledger file is saved with the Transactions clearly identified / highlighted. Also, please note the file’s name in the Comments section. |  |  |  |  |
| *{Intentionally Left Blank}* | | | | |
| **Analysis of the CBC Financial Application System** | | | | |
| **Review of the CBC-Financial Application System** | **Yes** | **No** | **Not Applicable** | **Comments** |
| **5a.** Review the CBC-Financial Application System for any significant increases and/or decreases by OCA from the previous months.  **If so,** can these increases and /or decreases be explained? (For example, children in licensed out-of-home care increased causing a significant increase in licensed out-of-home costs.) Please provide an explanation in the Comments section.  If an OCA amount is being submitted as a negative amount for the month, please have the CBC provide an explanation for such occurrence.  **Please Note:** All correspondence with the CBC where the CBC has explained the identified significant increases, decreases, or negative amounts by OCA **must be** provided to the Office of CBC/ME Financial Accountability along with the Invoice / Monthly Actual Expenditure Report submission.  ***Also, please note in the Comments section how the above-mentioned correspondence is being provided with the current submission of the Invoice / Monthly Actual Expenditure Report, as well as the file name, if applicable, of the documented correspondence.*** |  |  |  |  |
| **5b.** Review and **approve** the expenditure report in the CBC-Financial Application system. |  |  |  |  |
| **The “Programs by OCA(s) FSFN payment review can be completed by using the Tableau Monitoring Reports website, located at:**  [Partner Compliance - Monitoring - Power BI (powerbigov.us)](https://app.powerbigov.us/groups/me/reports/8e187b2b-2282-4fdd-a923-ea8e313068d0/ReportSection5922a80cd620b08b3502?ctid=f70dba48-b283-4c57-8831-cb411445a94c)  **\*\*Please use Google Chrome or Microsoft Edge Internet Browser for this link\*\*** | | | | |
| **Programs by OCA(s)**  ***{Please see the “Monthly CBC Invoice Review Checklist Process Reference Guide”, located at*** [CBC Fiscal Attachments | Florida DCF (myflfamilies.com)](https://www.myflfamilies.com/services/child-family/child-and-family-well-being/community-based-care/cbc-fiscal-attachments)***, for additional information on the review of ‘Programs by OCA(s).}*** | | | | |
| **Maintenance Adoption Subsidies, Post Adoption Services, and Guardianship Assistance Subsidies:** | | | | |
| Review for age – MP000, 39MAS, SFMSA, WO006, WR001 and CSFAS and GAP4E, GAPTA, GAPSF  **Section** **4n.1) 39MAS, SFMSA, WO006, WR001, MP000, CSFAS, GAP4E, GAPTA, and GAPSF** | | | | |
| Review for age – WO007, WR002, EGAPE, and EGAPI  **Section** **4n.7) WO007, WR002, EGAPE, and EGAPI** | | | | |
| Review for $1,000 maximum amount (Non-recurring expenses) by adopted child – MP000  **Section 4n.8) MP000** | | | | |
| Review for $2,000 maximum amount (Non-recurring expenses) by adopted child – GAPNR  **Section** **4n.10) GAPNR** | | | | |
| **Licensed Out-of-Home Care:** | | | | |
| Review for age – CHPA0, CSF0H, LCFHE, LCFHI, LCGHE, LCGHI, LCLVE, LCLVI, LCNSE, LCNSI, LCSSE, LCSSI, SECLE, SECLI, SECSV, SESSE, SESSI, 19MCF    **Section 4n.2) CHPA0, CSF0H, LCFHE, LCFHI, LCLVE, LCLVI, LCGHE, LCGHI, LCNSE, LCNSI, LCSSE, LCSSI, SECLE, SECLI, SECSV, SESSE, SESSI and 19MCF**  ***{OCAs LCFH0 and LCRGE are obsolete as of August 2, 2019; however, adjustments can be made for prior expenditures.}***  ***{OCAs LCGHE and LCGHI are obsolete as of September 30, 2021; however, adjustments can be made for prior expenditures.}*** | | | | |
| **Extended Foster Care:** | | | | |
| Review for age – EFCFH, EFCGH, EFCOE, EFCSL, EFPES, EGPES, EOPES, EPESO, KRA00, KRAI0  EFRBE and EFRBI  **Section 4n.3) All above OCAs**  **Section 4n.4) KRA00 *{obsolete as of January 4, 2019}***  **Section 4n.6) All above OCAs**  ***{All OCAs, except for EFCOE, EFRBE, and EFRBI, are obsolete as of January 4, 2019; however, adjustments can be made for prior expenditures.}*** | | | | |
| **Road-to-Independence Program {Effective January 1, 2014}:** | | | | |
| Postsecondary Educational Services & Supports (PESS): – CHPES and ETVPS  **Section 4n.4) CHPES** **and ETVPS**  **Section 4n.5) All above OCAs; however,**  **‘OCA End Date’ may be the last day of the birth month for the young adult turning 23 years old.**  **Section 4n.6) All above OCAs**  **Section 4n.9) All above OCAs** | | | | |
| Aftercare Services – CH0AT, ETVAF, SF0AT, SFSRA  **Section 4n.4) CH0AT and ETVAF**  **Section 4n.5) All above OCAs; however,**  **‘OCA End Date’ must be a date on or prior to the young adult turning 23 years old.**  **Section 4n.6) All above OCAs** | | | | |
| **Federal Fund Source – General Chafee** | | | | |
| General Chafee federal funds are only allowable for eligible young adults ages 18 up to age 23. | | | | |
| OCAs are CH0AT, CHPES, KRA00  **Section 4n.4) All above OCAs**  ***{OCA KRA00 is obsolete as of January 4, 2019; however, adjustments can be made for prior expenditures.}*** | | | | |
| **Title IV-E Prevention – Well-Supported Prevention Services {Effective July 1, 2023}** | | | | |
| Title IV-E Prevention federal funds are only allowable for Well-Supported prevention services {approved on Florida’s Title IV-E Prevention Plan} **when** the required documentation has been entered in FSFN. | | | | |
| OCA is FFPWS  **Section 4n.11) FFPWS** | | | | |
| **Submission for Payment** | | | | |
| **Finalizing the Process** | **Yes** | **No** | **Not Applicable** | **Comments** |
| Five-line stamp the payment request cover letter, then sign and date to approve payment. |  |  |  |  |
| Prepare Summary of Contractual Services Agreement/Purchase Order form located on the Florida Accountability Contract Tracking System at:  <https://facts.fldfs.com/Search/ContractualAgreement.aspx?AgencyID=600000&ContractID=>  Once at this website location, enter the CBC Lead Agency’s contract number after the = of the website address. |  |  |  |  |
| **Scan** any completed Invoice documentation with signatures to create an electronic file. |  |  |  |  |
| **Remove** any passwords from the files, documents, and spreadsheets being saved to the Office of Financial Accountability (OFA) / DCF Shared Site. |  |  |  |  |
| ALL files are to be **saved on the OFA / DCF Shared Site to your CBC’s Folder with password protection removed *{***[***Per Appendix A, State of Florida Secured Server (DCF Shared Site) – File Transfer Process***](http://eww.dcf.state.fl.us/ascbc/)***}***:  **~Please make sure ONLY the submitted FileZilla files below are the ones considered the finalized documents necessary for the Monthly Invoice submission~**  Monthly –   1. Cover Letter and Invoice (Scanned with original signature and approvals) *Cover letter required if the invoice is not on the CBC’s letter head* 2. Summary of Contractual Services Agreement/Purchase Order (Scanned) 3. The Detailed General Ledger for the CBC (Excel file) 4. FSFN to CBC Monthly Expenditure Report Reconciliation (Excel file) 5. FSFN OCA Summary and Detail Report(s) (Adobe file) 6. FSFN Payment Download (.csv export, Excel file), ***if applicable {only send if applicable}*** 7. The CBC’s custom report used to complete the monthly expenditure report (i.e. generated OCA Summary Report and/or Trial Balance), ***if applicable*** 8. FSFN Adoption Finalized by Month & Cumulative SFY Statewide by District by Agency Report (Adobe file) 9. Promoting Safe and Stable Families (PSSF) Monthly Match Report and Match Tracking Report (Excel file) 10. State Access and Visitation Grant Monthly Match Report (Excel file or Scanned, whichever applies) 11. Completed Monthly CBC Invoice Review Checklist (Electronically signed or Scanned with signature) 12. OPTIONAL – CBC Monthly Actual Expenditure Report (Excel file)       Quarterly –   1. Interest Earned Quarterly Report (September, December, March, and June Submissions) ***CBCs that have opted to continue monthly interest payments do not have this reporting requirement***   When applicable, also send:   1. Signed 1121 and amendment, if applicable, that has occurred within the past month 2. Any additional documents/support not listed above *(i.e. Sample items, support for contract manager’s monthly review, etc.)* 3. Planned use for state funds carried forward *(at a minimum, required to be submitted via CBC Financial Application)* 4. CBC Budget Template (Excel) |  |  | . | Match Reports should also be emailed to:  **Lora Singleton and Ashley Plummer (Office of Child and Family Well-Being**) for the PSSF and State Access and Visitation Reports  **Note:** If any Excel files contain signatures or written notes, send both the electronic Excel file and a scanned version of the file.  **Note:** Any contracts or amendments that are executed prior to a payment request must accompany the payment request if they have not already been submitted to ASFMS.  **Note:** Normally both the CBC Invoice and the Monthly Actual Expenditure Report are submitted together. The exception is the first month of a new fiscal year. |
| **Email** the following recipients / email addresses ***{Recipient list is provided here in the Comments Section}***notifying that **all files** for the Invoice and Monthly Expenditure Report submission have been saved in your CBC’s folder on the OFA / DCF Shared Site.  *{Files should not be attached to this email* ***only*** *the Contract Manager’s notification of his/her review and approval of the CBC’s Invoice and Monthly Expenditure Report submission.}* |  |  |  | **Note:** Current e-mail recipients are:  **HQ.FSS.Contract.Invoices;**  **Tonye Akeredolu-Thomas,**  with copies to –  **HQW.CFO.CBC.ME.Accountability@myflfamilies.com** |
| *{Intentionally Left Blank}* | | | | |
| **Year-End Activities**  **Please Note: It is recommended that the review for Data Elements 6e. – 6l. begin in April, continuing through to the Final Expenditure Report, to allow time to process any identified corrections needed through FSFN.** | | | | |
| **Action Steps** | **Yes** | **No** | **Not Applicable** | **Comments** |
| **6a**. Verify the Final Expenditure Report’s amounts by OCA match the sum of the amounts by OCA in the CBC-Financial Application system. ***If the amounts do not match, please return the Final Expenditure Report back to the CBC for corrections. In the Comments section, document when corrections are needed and the date in which the Final Expenditure Report was returned to the CBC for corrections. Even when a corrected Final Expenditure Report is received and approved, these comments would still remain for historical audit purposes.***  **To do this:** Export the amounts from the CBC-FA System then manually add the June reported expenditures. Compare these totals to the Final Expenditure Report.  **Please Note:** **Until ‘Yes’ can be answered here, the below 6b. – 6d.data elements cannot be completed**; however, depending on the outcomes of 9b. – 9d., a new Final Expenditure Report may still be required. If this is the case, 9a. will need to be documented indicating what caused the CBC to submit a new Final Expenditure Report. |  |  |  |  |
| **6b**. Using the exported amounts from the CBC-FA System (Management View), are there any June reported expenditures within the Schedule of Funds OCA groupings which **exceed 45%** of the OCA’s Allocated Amount (the amount allocated on the SoF)?  **If yes**, please make sure the CBC has provided written justification as to why the increased amount of the OCA’s expenditure is being reported in June **and** the original OCA being reduced, and email the Office of CBC/ME Financial Accountability (OFA) to find out what additional documentation will be required before the June Monthly Actual Expenditure Report can be accepted in the CBC-FA System.  Please email OFA at: [**HQW.CFO.Fiscal.Accountability@myflfamilies.com**](mailto:HQW.CFO.Fiscal.Accountability@myflfamilies.com)  ***Example:*** OCAs 19MCB and 19MCF were budgeted $400,000 in the SoF, and the CBC has reported $200,000 to this OCA on the June Actual Expenditure Report.  ($200,000/$400,000 = 50%) Since the June expenditure for this OCA exceeds 45% of the allocated amount, additional information **must be** obtained. |  |  |  |  |
| **Action Steps**  **(continued)** | **Yes** | **No** | **Not Applicable** | **Comments** |
| **6c.** Verify the Final Expenditure Report’s amounts by OCA do not have a year-to-date negative amount.  **If so,** please provide an explanation for the negative amounts from the CBC. |  |  |  |  |
| **6d**. Verify the YTD Tab, Column E within the FSFN to CBC Expenditure Report Reconciliation Template **equals** the CBC’s Final Expenditure Report by OCA. ***If the amounts do not match, please return the FSFN to CBC Expenditure Report Reconciliation Template for the CBC to make the corrections. In the Comments section, document when corrections are needed and the date in which the FSFN Reconciliation was returned to the CBC for corrections. Even when a corrected FSFN to CBC Expenditure Report Reconciliation Template is received and approved, these comments would still remain for historical audit purposes.*** |  |  |  |  |
| **6e**. Using the Power BI Monitoring Reports website at:  [Partner Compliance - Monitoring - Power BI (powerbigov.us)](https://app.powerbigov.us/groups/me/reports/8e187b2b-2282-4fdd-a923-ea8e313068d0/ReportSection5922a80cd620b08b3502?ctid=f70dba48-b283-4c57-8831-cb411445a94c)  Looking at the ‘Non Recurring Adoption >$1000 Expenses’ Report, for the entire state fiscal year, for OCA MP000 (Non-Recurring Adoption Expenses):   * Verify there are no duplicate payments by child for; and * Verify payments do not exceed $1,000 per child. |  |  |  |  |
| **6f**. Using the Power BI Monitoring Reports website at:  [Partner Compliance - Monitoring - Power BI (powerbigov.us)](https://app.powerbigov.us/groups/me/reports/8e187b2b-2282-4fdd-a923-ea8e313068d0/ReportSection5922a80cd620b08b3502?ctid=f70dba48-b283-4c57-8831-cb411445a94c)  Looking at the ‘Foster Care Payments’ Report, for the entire state fiscal year, verify that licensed out-of-home care maintenance payments were not made for children past the child’s 18th birthday.  **Note:** Please see Pages 7 – 8 for Programs’ OCAs. |  |  |  |  |
| **6g**. Using the Power BI Monitoring Reports website at:  [Partner Compliance - Monitoring - Power BI (powerbigov.us)](https://app.powerbigov.us/groups/me/reports/8e187b2b-2282-4fdd-a923-ea8e313068d0/ReportSection5922a80cd620b08b3502?ctid=f70dba48-b283-4c57-8831-cb411445a94c)  Looking at the ‘Independent Living RTI and Chafee’ Report, for the entire state fiscal year, verify that payments for these programs were not made past a young adult’s 23rd birthday.  **Note:** Please see Pages 7 – 8 for Programs’ OCAs. |  |  |  |  |
| **Action Steps**  **(continued)** | **Yes** | **No** | **Not Applicable** | **Comments** |
| **6h**. Using the Power BI Monitoring Reports website at:  [Partner Compliance - Monitoring - Power BI (powerbigov.us)](https://app.powerbigov.us/groups/me/reports/8e187b2b-2282-4fdd-a923-ea8e313068d0/ReportSection5922a80cd620b08b3502?ctid=f70dba48-b283-4c57-8831-cb411445a94c)  Looking at the ‘Review of Payments > $1,720’ Report, for the entire state fiscal year, verify payments for the Postsecondary Educational Services & Supports (PESS) do not exceed $1,720 per month.  **Note:** Please see Pages 7 – 8 for Programs’ OCAs. |  |  |  |  |
| **6i**. Using the Power BI Monitoring Reports website at:  [Partner Compliance - Monitoring - Power BI (powerbigov.us)](https://app.powerbigov.us/groups/me/reports/8e187b2b-2282-4fdd-a923-ea8e313068d0/ReportSection5922a80cd620b08b3502?ctid=f70dba48-b283-4c57-8831-cb411445a94c)  Looking at the ‘Chafee and Chafee ETV PESS Payments’ Report, verify that Chafee OCA (CHPES) and the Chafee Education & Training Voucher (ETVPS) do not both benefit the same child during the state fiscal year.  **Note:** Please see Pages 7 – 8 for Programs’ OCAs. |  |  |  |  |
| **6j.** Using the Power BI Monitoring Reports website at:  [Partner Compliance - Monitoring - Power BI (powerbigov.us)](https://app.powerbigov.us/groups/me/reports/8e187b2b-2282-4fdd-a923-ea8e313068d0/ReportSection5922a80cd620b08b3502?ctid=f70dba48-b283-4c57-8831-cb411445a94c)  Using the ‘EFC, IL, and RTI Payments’ Report, verify that OCAs specific to the Extended Foster Care, Road-To-Independence, and Independent Living Programs do not benefit the same child during the same Payment Service Dates.  Note: Please see Pages 7 – 8 for Programs’ OCAs. |  |  |  |  |
| **6k.** Using the FSFN OCA Summary & Detail Report with the YTD Date Parameters:  For OCA SFCCS (State Funded Child Care Subsidy):   * Verify payments are not for children over age 6; and * Verify payments do not exceed $200 per month, per child. |  |  |  |  |
| **6l.** Using the Power BI Monitoring Reports website at:  [Partner Compliance - Monitoring - Power BI (powerbigov.us)](https://app.powerbigov.us/groups/me/reports/8e187b2b-2282-4fdd-a923-ea8e313068d0/ReportSection5922a80cd620b08b3502?ctid=f70dba48-b283-4c57-8831-cb411445a94c)  Using the Non-Recurring GAP > $2,000:   * Verify there are no duplicate payments by child for; and * Verify payments do not exceed $2,000 per child. |  |  |  |  |

Comments:



**Appendix I**

**Glossary of Terms**

**Accrual**

The recognition of revenue when earned or expenses when incurred regardless of when cash is received or disbursed.

**Accrual Basis of Accounting**

**An accounting method** that records revenue and expenses in the period in which they are earned or incurred regardless of whether cash is received or disbursed in that period. This is the accounting basis that generally is required to be used in order to conform to generally accepted accounting principles (GAAP) in preparing financial statements for external users.

**Administrative Expense**

Sometimes part of general expense, it's an expense that isn't directly associated with selling, manufacturing, distributing, etc. but part of overall management such as accounting, general management, etc.

**Allotment**

The amount of budget that has been approved and assigned to an organizational unit of the Department. It is typically a subset of the total operating budget of the Department.

**Amortization**

Amortization 1. is the gradual reduction of a debt by means of equal periodic payments sufficient to meet current interest and liquidate the debt at maturity. When the debt involves real property, often the periodic payments include a sum sufficient to pay taxes and hazard insurance on the property. 2. is the process of spreading the cost of an intangible asset over the expected useful life of the asset. For example: a company pays $100,000 for a patent, they amortize the cost over the 16-year useful life of the patent. 3. the deduction of capital expenses over a specific period of time. Similar to depreciation, it is a method of measuring the "consumption" of the value of long-term assets like equipment or buildings.

**Balance**

The remainder when comparing two amounts. In accounting this is: a. equality between the totals of the credit and debit sides of an account; or, b. the difference between the totals of the credit and debit sides of an account.

**Cash Basis of Accounting**

An accounting method in which revenue and expenses are recorded in the period they are actually received or expended in cash. Use of the cash basis generally is not considered to be in conformity with generally accepted accounting principles (GAAP) and is therefore used only in selected situations, such as for very small businesses and (when permitted) for income tax reporting. See also Accrual Basis.

**Cash Flow Statement**

A financial statement that shows a company's sources and uses of cash during an accounting period.

**Certified Forward**

A state process where the remaining budget for a fiscal year may be carried forward into the subsequent fiscal year and used to pay for obligations that were incurred in the original year.

**Chart of Accounts**

The list of account titles you use to keep your accounting records.

**CO View Workbook**

The CO View Workbook is an Excel file consisting of multiple linked tabs. Data for this workbook is acquired from three primary sources:

1. The CBC Annual Budget by Service Category – entered by Central Office
2. Monthly expenditure data from the Lead Agency’s Actual Expenditure Reports – entered by the Contract Manager.
3. The Invoice from the Lead Agency requesting monthly fixed payments – entered by the Contract Manager.

The purpose of the workbook is to provide the Contract Manager with a budget position statement by funding source with year-to-date totals.

**Current Ratio**

A measure of liquidity; current assets divided by current liabilities.

**Custom Report**

A report submitted by the Lead Agency at the request of the Contract Manager which contains specific transaction details.

**Deferral**

Any account where the asset or liability is not realized until a future date, e.g. annuities, charges, taxes, income, etc. The deferred item may be carried, dependent on type of deferral, as either an asset or liability.

**Depreciation**

Depreciation is the amount of expense charged against earnings by a company to write off the cost of a plant or machine over its useful live, giving consideration to wear and tear, obsolescence, and salvage value. If the expense is assumed to be incurred in equal amounts in each business period over the life of the asset, the depreciation method used is straight line (SL). If the expense is assumed to be incurred in decreasing amounts in each business period over the life of the asset, the method used is said to be accelerated. Two commonly used variations of the accelerated method of depreciating an asset are the sum-of-years digits (SYD) and the double-declining balance (DDB) methods. Frequently, accelerated depreciation is chosen for a business' tax expense but straight line is chosen for its financial reporting purposes.

**Direct Cost**

A cost that can be directly traced or assigned to an activity or service. For instance, the cost of adoption support staff that provides non-case management services.

**Earnings - Over/Under**

Earnings is a term used by the Department to describe the federal share of expenditures claimed on a federal report. Under earnings applies to the situation in which the CBC does not expend all of a grant fund identified in Section C of the Schedule of Funds and must return the funds to the Department. Over earnings is the situation in which the CBC expends more of an uncapped grant than has been allocated in Section C of the Schedule of Funds. Over earnings can only occur for Title IV-E Adoption Assistance and Title XIX Medicaid Administration.

**Encumbrance**

Items that have been ordered but not yet received. From an accounting perspective, encumbrances represent the estimated expenditures that will ultimately be incurred if unperformed contracts and unreceived orders in process are completed.

**Fixed Assets**

Another name, no longer in wide use, for long-term non-monetary assets.

**Fund Balance (restricted and unrestricted)**

Fund balance is the difference between Assets and Liabilities within a particular fund. It represents the amount of resources that are available to fund the operations of future periods. It may be RESTRICTED in use by Legislative or Departmental decisions, or UNRESTRICTED and available to fund any legal obligation.

**Imprest Funds**

Funds set aside as a cash reserve for expenditures expressly designated. Also, a petty cash fund.

**Indirect Cost**

Expense that is difficult to trace directly to a specific costing object; or cost pool also called a Common Cost. National advertising that benefits more than one product and sales territory is an example of an indirect cost. Fixed factory overhead is another example.

**Internal Controls**

Internal Controls are policies and procedures established within an organization to safeguard its assets, check the accuracy and reliability of its accounting data, promote operational efficiency, and encourage adherence to prescribed managerial policies. They typically are a series of checks and balances to ensure such things as all money collected has been deposited into the banks, all items paid for have been received, and that the related accounting transactions have been properly recorded.

**FSFN to CBC Expenditure Report Reconciliation Template**

Prepared by the Lead Agency, this report identifies in detail the discrepancies between the FSFN generated OCA Summary and Detail Report and CBC’s submitted Monthly Actual Expenditure Report by OCA and dollar amount.

**Leasehold Improvement**

Those repairs and / or improvements, usually prior to occupancy, made to a leased facility by the lessee. The cost is then added to fixed assets and amortized over the life of the lease.

**Prepaid Expenses**

These are the amounts that are paid in advance to a vender or creditor for goods and services. Typically, insurance premiums are paid in advance of the coverage contained in the policy. Prepaid Expenses is a Current Asset for your business. This is because you have paid for something and someone owes you the service or the goods for which you prepaid.

**Quick Ratio**

A ratio that measures the relationship of the more liquid current assets (cash, marketable securities, and accounts receivable) to current liabilities.

**Ratio Analysis**

A tool used by individuals to conduct a quantitative analysis of information in a company's financial statements. Ratios are calculated from current year numbers and are then compared to previous years, other companies, the industry, or even the economy to judge the performance of the company. Ratio analysis is predominately used by proponents of fundamental analysis.

**Stale Check**

**This** is a check that is six months or older than the date affixed to the check by the maker. If a customer’s check is presented more than six months after the date appearing on the check, the paying bank has the option of paying or dishonoring the check because the check is deemed "stale".

**Trial Balance**

A listing of the accounts in your general ledger and their balances as of a specified date. A trial balance is usually prepared at the end of an accounting period and is used to see if additional adjustments are required to any of the balances. Since the basic accounting system relies on double-entry bookkeeping, a trial balance will have the same total debit amount as it has total credit amounts.

**Turnover**

**This** is the number of times an asset is replaced during a financial period; often used in terms of inventory turnover or accounts receivable turnover.

**Variance**

In accounting, this is the difference between a projected number and the actual number, e.g. 1. a budget variance is spending either more or less from the amount that was budgeted; and 2. a cost variance is the difference between actual cost and standard cost in the categories of direct material, direct labor, and direct overhead.

**Working Capital**

The amount by which the total current assets exceed the total current liabilities.