

Community Based Care of Brevard, Inc. Policy and Procedure Manual



Series: Accounts Payable **COA:** FIN 2, 7.03,
7.10 – 7.13
CFOP: NA

Procedure Name: OHC Room & Board Expenses
Procedure Number: AP-400
Revision #/Date: (1) 6/28/08, (2) 6/1/2009
Effective Date: 10/1/04

Applicable to: All CBCB Staff

SUBJECT: Authorization, Placement and Payment Procedures for Out-Of-Home Care Room & Board Expenses

PURPOSE: This document defines the procedural process that will ensure that the documentation and authorization of Out-Of-Home Care (OHC) Room and Board payments and to provide sufficient guidance to enable accurate entry to the relative cost center in the General Ledger.

PROCEDURE:

Authorization of Placement:

Placement of children will take place as outlined in the approved Cost Allocation Plan, Section II: System of Care Description. The CBCB Intake Unit will make such placements as authorized.

Placement Tracking:

All placement information, whether a new or updated data on a current placement will be entered daily into the Daily Placement Log by the staff members of the CBCB Intake Unit. Information contained in the Daily Placement Log will be transferred by the Senior Accounting Clerk each day into the Integrated Child Welfare Services Information System (ICWSIS).

All placement information will be entered into the Florida Safe Family Network (FSFN) by Protective Investigator (PI) and Dependency Care Management (DCM) staff as it becomes known to them. Any placement changes known to PI, DCF or Child Placing Agency (CPA) staff must be reported to the CBCB Intake Unit immediately so the Daily Placement Log can be maintained with current data. Failure by these parties to contact CBCB Intake Unit with children movement will be addressed through contractual relationships.

Placement Payment Authorization:

The Senior Accounting Clerk will print an ICWSIS Authorization report showing the cost of room & board for all placements at CBCB. This report will be generated four days prior to the start of the new service (calendar) month. Therefore, the report will extrapolate the cost of the current placements in ICWSIS for the remaining four days of the service month. To minimize payment errors, it is critical that placement data be current and input into ICWSIS prior to the generation of this report.

This report will be forwarded to the CBCB Intake Unit to be reviewed for accuracy. Special attention should be made by the CBCB Intake Unit to make sure all changes in placement for the current service month have been accounted for and that corrections have been made in ICWSIS. Any corrections to the ICWSIS Authorization report will be entered into ICWSIS by the Senior Accounting Clerk.

When reconciled and updated, this report is forwarded to the Director of Child & Family Services for approval. Once approved, this monthly placement report will be the final placement authorization report from which OHC room & board payments will be issued.

Accounts Payable Processing

Upon receipt of the final approved ICWSIS Authorization report, the payment process will proceed as defined in the following flow charts:

- Flow Chart #6: OHC Room & Board Payment Process
- Flow Chart #1: Invoice Payment Process
- Flow Chart #9: ICWSIS Provider Set Up Process

ICWSIS, Daily Placement Log & FSFN Reconciliation Process:

Routinely the placement information contained in ICWSIS will be reconciled with FSFN and the CBCB Daily Placement Log. This reconciliation will be performed by the Senior Accounting Clerk, the Data Integrity Manager and CBCB Intake Unit staff. Any errors identified will be referred to applicable staff for correction as follows:

- Data Integrity Manager to PI & DCM staff for updates in FSFN.
- Senior Accounting Clerk to update ICWSIS.
- Intake Unit staff to update the Daily Placement Log and notifications to CPAs.

Internal Controls – Personnel

A. Intake Staff

1. Authorizes placement.
2. Enters placement information into the CBCB Daily Placement Log.
3. Cannot create new providers in ICWSIS.
4. Cannot enter placement or payment information into ICWSIS.
5. Does not have access to Solomon Accounting module (Solomon).

B. Senior Accounting Clerk

1. Reconciles ICWSIS with the Daily Placement Log.
2. Enters payment information into ICWSIS and prints 188 invoices.
3. Performs Vendor Maintenance in Solomon for all vendors.
4. Cannot initiate payments or input invoices into Solomon.
5. Cannot create new providers in ICWSIS.

C. Accounting Clerk II

1. Initiates payment.
2. Prints checks.
3. Cannot select payments to be made in Solomon.
4. Cannot add new vendors or perform vendor maintenance in Solomon.
5. Cannot create new providers in ICWSIS.

D. Accounting Clerk I

1. Inputs invoices into Solomon.
2. Matches checks to invoices.
3. Files documents in A/P Paid Files.
4. Mails checks.
5. No access to ICWSIS.
6. Cannot select payments to be made in Solomon.
7. Cannot add new vendors or perform vendor maintenance in Solomon.
8. Cannot create new providers in ICWSIS.

E. Accountant III

1. Approves Solomon A/P Edit Report.
2. Cannot input invoices into Solomon.
3. Cannot create new providers in ICWSIS.
4. Does not mail checks.

F. Accounting Manager

1. Approves Solomon A/P Edit Report.
2. Cannot initiate payments or input invoices into Solomon.
3. Has custody of unused checks.
4. Releases specified number of blank checks to Senior Accounting Clerk based upon information from approved A/P Edit Report.
5. Oversees A/P & ICWSIS processes.
6. Verifies all checks to check register in Solomon.
7. Does not mail checks.
8. Does not reconcile bank accounts.


G. CFO

1. Oversees the entire payment process.
2. Audits check registers.
3. Cannot enter journal entries in Solomon.
4. Does not have custody of checks.
5. Does not reconcile bank accounts.
6. Does not have access to ICWSIS.

H. Director of Operations: Child & Family Services

1. Authorizes placements.
2. No access to ICWSIS.
3. No access to Solomon.

BY DIRECTION OF THE CHIEF EXECUTIVE OFFICER:



DR. PATRICIA NELLIUS-GUTHRIE
Chief Executive Officer
CBC of Brevard, Inc.

APPROVAL DATE: 6/3/09