



Series: Accounts Payable **COA:** FIN 7.03,
7.10-13
CFOP: NA

Procedure Name: Adoption Subsidy Payments
Procedure Number: AP-401
Revision #/Date: (1) 6/28/08, (2) 6/1/2009
Effective Date: 10/01/04

Applicable to: All CBCB Staff

SUBJECT: Origination, authorization, and payment of adoption subsidies

PURPOSE: This document defines the procedural process that will ensure the documentation and authorization of Adoption Subsidy payments and to provide sufficient guidance to enable accurate entry to the relative cost center in the General Ledger.

PROCEDURE:

References

CBCB Policies/Procedures: GOV202, GOV203, OP1001, OP1002

Origination of an Adoption Subsidy:

An adoption and subsequent adoption subsidy will be established as outlined in the following operational procedures: OP1001 – Adoption Review Committee and OP1002 - Adoption Subsidy Submissions.

Adoption Subsidy Tracking:

Initial adoption subsidy information will be entered by the Accounting Staff into the Integrated Child Welfare Services Information System (ICWSIS) during the process noted in procedure OP1002. At that time, the Accounting staff will also set up the adoption subsidy information in the Solomon Accounting system (Solomon). The adoption subsidy will be set to be a reoccurring payment in both systems.

If there is any change in the adoption status, notice will be provided to the Accounting Department from the Child & Family Services Manager or their designated staff. This updated information will then be processed by the Accounting Department.

Payment Authorization:

On a monthly basis, staff from the Child and Family Services Department will print an Adoption Subsidy Authorization list from the Adoption database which is maintained by that department. This list will be forwarded to the Accounting Department and will be matched to the data from ICWSIS. Accounting staff will print an ICWSIS Authorization report for reconciliation purposes.

The Adoption Subsidy Authorization list and the ICWSIS Authorization report are reviewed for accuracy by the Accounting Department. Following this review, these reports are sent to

Child and Family Services Department staff, noting any discrepancies. Once these documents are reconciled, or if no reconciliation was necessary, the final documents will be approved and payment authorized for adoption subsidies by the Director of Operations – Child & Family Services. These documents are then returned to the Accounting Department and any corrections to the ICWSIS Authorization report will be entered into ICWSIS by the Accounting staff.

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 #5: Adoption Subsidy Payment Process

Flow Chart #1: Invoice Payment Process

Flow Chart #9: ICWSIS Provider Set Up Process

Internal Controls - Personnel

A. Child & Family Services Staff

1. Originates an adoption and the adoption subsidy.
2. Enters adoption information into the Adoption database.
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 &/or Accountant III

1. Reconciles ICWSIS with the Adoption Subsidy Authorization list.
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. During cross training or during periods of short staff, this position can perform functions in section B, 1 & 2.
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. Cannot select payments to be made in Solomon.
6. Cannot add new vendors or perform vendor maintenance in Solomon.
7. Cannot create new providers in ICWSIS.

E. Accountant III

1. Approves Solomon A/P Edit Report.
2. Verifies the amount for each adoption subsidy.
3. Cannot initiate payments or input invoices into Solomon.

4. Cannot create new providers in ICWSIS.
5. 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.
9. Verifies the amount for each adoption subsidy.

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.
7. Can verify the amount for each adoption subsidy.

H. Director of Operations: Child & Family Services

1. Authorizes adoptions and adoption subsidy payments.
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