



Department of
Job and Family Services

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May 26, 2022

Fiscal Administrative Procedure Transmittal (FAPMTL) No. **465**

TO: Fiscal Administrative Procedure Manual Holders

FROM: Matt Damschroder, Director

SUBJECT: Financial Reporting Requirements

As part of a five-year review process, the Ohio Department of Job and Family Services has amended Administrative Code rule 5101:9-7-29 "Financial Reporting Requirements for County Family Services Agencies (CFSAs) and Workforce Innovation and Opportunity Act (WIOA) Local Areas." The language was updated to reflect current program rules and funding practices.

Please direct inquiries to your ODJFS Fiscal Supervisor or the CFIS Helpdesk CFIS_HELP_DESK@jfs.ohio.gov

Instructions:

Location	Remove	Insert
Chapter 7	5101:9-7-29 (effective 6/20/2016)	5101:9-7-29 (effective 6/4/2022)

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5101:9-7-29

Financial reporting requirements for county family services agencies (CFSAs) and Workforce Innovation and Opportunity Act (WIOA) local areas.**(A) Financial data reporting.**

CFSA, as defined in section 307.981 of the Revised Code, and WIOA local area, as defined in section 6301.01 of the Revised Code, report actual expenditures and revenues through a submission of financial data from the CFSA or WIOA local area's financial reporting system into the county finance information system (CFIS). The CFSA and the WIOA local area shall use financial codes established by the Ohio department of job and family services (ODJFS) bureau of county finance and technical assistance (BCFTA) to report these expenditures and revenues.

- (1) The CFSA and WIOA local area shall enter monthly financial data in CFIS no later than the eighteenth day of the month following the month of the transaction.
- (2) Financial data includes expenditures, revenues, adjustments and/or corrections.
- (3) BCFTA utilizes submitted financial data to complete all of the following:
 - (a) Establish claims to applicable allocations;
 - (b) Identify expenditures eligible for quarterly reimbursement to the public children services agencies (PCSAs);
 - (c) Reconcile and monitor expenditures against draws; and
 - (d) Report expenditures, accruals and obligations to the federal government.
- (4) The CFSA and WIOA local area shall allocate all reported expenditures in accordance with the federally approved ODJFS cost allocation plan.
- (5) The CFSA and WIOA local area shall upload final quarterly expenditures, and adjustments and/or corrections at the end of each quarter into CFIS by the eighteenth day of the month following the last month of the quarter; e.g., July eighteenth for the April through June time period.

(B) Quarterly financial statements.

The CFSA and WIOA local area shall certify transactions and balances by submitting the following completed and approved quarterly financial statements.

- (1) The PCSA shall certify social service costs, revenues, and disbursements on the JFS 02820 "Children Services Quarterly Financial ~~Statement~~Certification." (~~rev. 10/2011~~): Indirect costs are certified as follows:
 - (a) A ~~stand-alone~~stand-alone PCSA shall certify transactions related to social services administrative costs and applicable countywide indirect costs on the JFS 02820.
 - (b) A combined county department of job and family services (CDJFS) and PCSA shall certify transactions related to social services administrative costs and applicable shared costs on the JFS 02827 "Public Assistance (PA) Quarterly Financial ~~Statement~~Certification." (~~rev. 10/2011~~).
- (2) The CDJFS shall certify the receipt of revenues and disbursements from the public assistance fund on the JFS 02827.
- (3) The child support enforcement agency (CSEA) shall certify the receipt of revenues and disbursements on the JFS 02750 "Child Support Enforcement Agency (CSEA) Quarterly Financial ~~Statement~~Certification." (~~rev. 10/2011~~): Indirect costs are certified as follows:
 - (a) A stand alone CSEA shall certify transactions related to child support administrative costs and applicable countywide indirect costs on the JFS 02750.
 - (b) A combined CDJFS/CSEA shall certify transactions related to applicable shared costs on the JFS 02827.
- (4) The WIOA ~~local WIOA~~-area shall certify workforce development fund revenues and disbursements and the WIOA local area accruals and obligations on the JFS 01992 " Workforce Innovation and Opportunity Act (WIOA) Quarterly Financial Statement," (~~rev. 2/2016~~):
 - (a) Accrued expenditures, as defined in 29 C.F.R. 97.3, ~~and in effect July 1, 2015~~, represent charges incurred, but not yet paid, by the grantee in the reporting period, requiring the provision of funds for:
 - (i) Goods and other tangible property received;
 - (ii) Services performed by employees, contractors, subgrantees, subcontractors, or other payees; and

- (iii) Amounts owed under programs for which no current service or performance is required; e.g., annuities, insurance claims, and other benefit payments.
- (b) Obligations, as defined in 29 C.F.R. 97.3, ~~and in effect July 1, 2015,~~ represent legal commitments incurred by the grantee which will result in expenditures in the current or future reporting period, including:
 - (i) The amount of orders placed;
 - (ii) Awarded contracts or subgrants;
 - (iii) Goods and services received; and
 - (iv) Similar transactions requiring payment.
- (5) When a WIOA local ~~WIOA~~-area receives any public assistance funds, the WIOA fiscal agent shall:
 - (a) Establish a public assistance fund for the allocation, in accordance with section 5101.161 of the Revised Code: and
 - (b) Certify revenues and disbursements from the PA fund on the JFS 02828 "Public Assistance Quarterly Financial Statement ~~For~~for Workforce Innovation and Opportunity Act (WIOA) Areas." ~~(rev. 5/2016).~~

(C) CFSA quarterly financial statement certification.

The CFSA shall adhere to the timeframes established in this rule for the submission of financial data. Failure to make timely submissions of financial data through CFIS may cause the CFSA reimbursement or draw request to be delayed.

- (1) The quarterly financial statement is a summary of the information submitted via CFIS for each month in the quarter. Completion and certification of the quarterly financial statements is a cooperative effort between county auditors and the CFSA.
 - (a) The CFSA has access to quarterly financial data in CFIS following the eighteenth day of the month following the last month of each quarter.
 - (b) The CFSA is given five business days after the eighteenth day of the month following the last month of the quarter to review the financial data for accuracy. When reviewing the preliminary financial data, a CFSA shall:

- (i) Reconcile differences between the county auditor financial records and the financial data submitted via CFIS; and
 - (ii) Approve and submit to OAKS any adjustments and/or corrections.
- (2) BCFTA notifies the CFSA once the five-day review period is closed and BCFTA has suspended reporting access to CFIS. Upon notification, the CFSA shall print the quarterly financial statement to complete the certification.
- (a) The CFSA director shall certify the accuracy of the receipt and disbursement amounts, then submit the quarterly financial statement to the county auditor for signature.
 - (b) County auditors shall certify the reported transactions and cash balances for each month within the quarter agree with the records of their office.
 - (c) The CFSA shall submit the completed quarterly financial statement to BCFTA no later than the tenth calendar day of the second month following the quarter the report represents; for the reporting periods listed below:
 - (i) November tenth for July through September ~~reporting period~~;
 - (ii) February tenth for October through December ~~reporting period~~;
 - (iii) May tenth for January through March ~~reporting period~~; and
 - (iv) August tenth for April through June ~~reporting period~~.
- (D) WIOA quarterly financial statement certification.

The WIOA local area shall adhere to the timeframes established in this rule for the submission of financial data. Failure to make timely submissions of the financial data, through CFIS, may cause the WIOA draw request to be delayed.

- (1) The WIOA local ~~WIOA~~-area fiscal agent is responsible for the preparation of the quarterly financial statements for certification.
 - (a) The WIOA local ~~WIOA~~-area fiscal agent has access to quarterly financial data following the eighteenth day of the month following the last month of each quarter.
 - (b) The WIOA local ~~WIOA~~-area fiscal agent is given five business days after the eighteenth day of the month following the last month of the quarter

to review the financial data for accuracy. When reviewing the quarterly financial data, a WIOA local ~~WIOA~~-area fiscal agent shall:

- (i) Reconcile any differences between the WIOA local area's financial records and financial data submitted to BCFTA via CFIS; and
- (ii) Approve and submit to OAKS any adjustments and/or corrections.

(2) BCFTA notifies the WIOA local ~~WIOA~~-area fiscal agent once the five-day review period is closed and BCFTA has suspended reporting access to CFIS. Upon notification, the WIOA local ~~WIOA~~-area fiscal agent shall print the quarterly financial statement(s) to complete certification.

(a) The WIOA local ~~WIOA~~-area fiscal agent representative shall certify the accuracy and amount of receipts and disbursements, by signing, then submitting, the quarterly financial statements to the local workforce development board (LWDB) director, or LWDB designee for signature. The ~~WDB~~LWDB designee and the fiscal agent representative shall not be the same individual.

(b) The LWDB director or designee shall certify that the reported transactions and cash balances for each month within the quarter agree with the records of the WIOA local ~~WIOA~~-area.

(c) The WIOA local ~~WIOA~~-area fiscal agent shall submit the completed quarterly financial ~~statement(s)~~statement(s) to BCFTA no later than the tenth calendar day of the second month following the quarter the report represents: for the reporting periods listed below:

- (i) November tenth for July through September ~~reporting period~~;
- (ii) February tenth for October through December ~~reporting period~~;
- (iii) May tenth for January through March ~~reporting period~~; and
- (iv) August tenth for April through June ~~reporting period~~.

(E) The definitions, requirements, and responsibilities contained in rule 5101:9-6-50 of the Administrative Codes are applicable to this rule.

Effective: 6/4/2022

CERTIFIED ELECTRONICALLY

Certification

05/25/2022

Date

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Statutory Authority: 5101.02
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