

# Department of Human Services

## Trust Fund 7290 Dedicated Review Item Locations

---

### **Caution!!**

Any information retrieved for this review needs to be kept confidential and stored in a safe and secure location.

### **Trust Fund Coordinator**

#### **Dedicated Signature Card**

Contact the Trust Fund Coordinator to obtain a copy the Bureau of Finance approved Dedicated signature card before going onsite to perform the review. In the review, you will compare it to the custodian's Dedicated signature card to ensure they are the same.

#### **Monthly Reconciliation Reports**

Before going onsite to the review, ask the custodian if they have copies of all of their monthly reconciliation reports for the review period. If they do not, call the Bureau of Finance Trust Fund Coordinator for copies.

#### **Interest Allocation**

Check with the custodian, before going onsite, to see whether they have a copy of their semiannual dedicated interest allocation. If they don't, contact the Bureau of Finance Trust Fund Coordinator.

#### **Actual Checks**

As soon as the reviewer has sampled checks to be reviewed from the Check Register, they should request copies of the cleared checks from the Bureau of Finance Trust Fund Coordinator. These can be retrieved by the coordinator from the bank's website as a pdf file. The custodian may also have copies of issued checks available for the reviewer, but it is not required.

### **Custodian**

As long as controls are maintained, the reviewer may be given limited access to the accounting system used by the Division/Region (i.e. SAFE/CARE/EMS). The reviewer should only have access to reporting functions and should not be able to make, edit, or approve transactions. If the reviewer has access to these reports, they do not need to request this information from the custodian. In addition, the reviewer does not need to print out the reports.

### **Section II:**

#### **Dedicated Client Transaction Detail:**

The Client Transaction Detail report is needed for one of the Dedicated clients of the selected caseworker. This report should include all transactions affecting the selected client during the previous month. For each transaction, the report should include the Transaction/Settlement Date, Check #, Payee, Memo, Amount, and whether the transaction was a payment or a deposit.

To find this information in SAFE Trust Accounting:

1. Move cursor over "Finance"
2. Select "Trust Accounting"
3. Account Type: "Dedicated"
4. Scroll through list until you find the client

5. Hover over the gear icon next to the client name
6. Select “View Transactions & Detail”
7. If the custodian is preparing the report, print (or save as pdf) screens to include all transactions for the review period

## **Section IV:**

### **Dedicated Check Register:**

The Dedicated Check Register report should include all payments occurring during the six month period under review. With each payment, the report should include the Check Number, Check Date, Payee, Check Memo, Amount, and Trust Account from which the payment is issued.

To find this report in SAFE Trust Accounting:

1. Move cursor over “Finance”
2. Select “Trust Accounting”
3. Select the “Register” tab
4. Account Type: “Dedicated”
5. Enter the Start Date and End Date for the review period
6. If the custodian is retrieving the report, print (or save as pdf) screens to include all transactions for the review period

### **Supporting Check Documentation**

Check documentation is anything that can substantiate the need for a purchase or expense and the creation of a disbursement authorization. Examples include a budget, contract, bill, receipt, etc. This documentation is usually kept in the client’s trust fund file, which resides with either the custodian or the caseworker.

### **Social Security Permission Documentation**

Permission documentation can be anything that shows that Social Security has knowledge of the expenditure and approves of the disbursement. Examples include an email, letter, documented phone call, etc.

### **Electronic Disbursement Authorization or Form 298**

Disbursement Authorizations must be submitted electronically via SAFE Trust Accounting, or manually on a Form 298, to the custodian before a check is printed. They are validated by the check documentation and authorize the custodian to print checks. They can be found electronically in SAFE Trusting Accounting or as hard copies in the client file.

## **Section V**

### **Client-Account Balance Report**

The Client Account Balance Report should list all clients with open trust accounts on the date the report is requested, as well as the current balance in each client’s account. Active accounts with zero or negative balances should be included.

Make sure the report is current. Some zero balance accounts in the report may need to be closed.

In SAFE Trust Accounting, the report retrieved for the non-dedicated Independent Review includes dedicated accounts.

### **Dedicated SSI Information Letter**

Before a client is given dedicated money, an information letter is received by the custodian detailing who is receiving the money, how much, and the accompanying requirements. Obtain this letter for each sampled client.

If no letter is available, Social Security must be contacted to obtain the amount entitled to the client.

### **Deposit Detail per sampled client**

In SAFE, the Check Register completed for Section IV also includes Deposit Detail. For CARE and EMS, this may need to be retrieved separately for the six month period under review. The Deposit Detail should include the Deposit Type (EFT/Manual), Deposit Date, the Amount, and the Trust Account receiving the deposit. If there are multiple Trust Accounts tied to the deposit, this information can be made available on a separate report.

### **Receipt Writer or Mail Log**

Each agency may use either the office approved receipt writer program or mail log to track and record checks that come through the agency. When used in conjunction with Deposit receipts and client register, the reviewer can see if any checks were received that were not deposited or were not posted to SAFE/CARE/EMS.

Obtain the mail log or have the custodian send a copy of the receipt writer summary for the period of review. The receipt writer may have to be filtered to sort out trust account receipts if the writer is used for more than just the trust account.

### **Deposit Receipts**

These are receipts received from the bank at the time of deposit, detailing the amount and check numbers deposited. A copy, if not the original, receipt should reside with the custodian even if they don't actually deposit the checks themselves. Obtain all deposit receipts occurring during the period being reviewed.

## **Section VI**

### **Dedicated Voided Checks Report**

The Voided Checks Report should include all checks voided during the period under review, the date they were voided, and the reason for voiding the checks.

To access this report in SAFE Trust Accounting:

1. Move the cursor over "Finance"
2. Select "TrustAccounting"
3. Select the "Reports" tab, then "Missing/Voided Check"
4. In the "Account Type" drop down box, select "Dedicated"
5. Enter the dates for the review period
6. Verify that the report format is PDF
7. Select "Run Report"

Use this list to select a voided check sample and enter basic information onto Schedule D.

### **Void/Stop Payment Documentation**

This must include documentation of the supervisor's approval of all voided checks. It may include the original voided check or a stop payment notice from the Bureau of Finance. The documentation should all be kept together with the custodian. Obtain all void or stop payment documentation for the period.

### **Dedicated Monthly Reconciliations**

The reviewer will need to view the last monthly Dedicated reconciliation of the review period. If the custodian does not have hard copies of this report, contact the Bureau of Finance Trust Fund Coordinator.

For DCFS trust funds, the Dedicated Reconciliation Summary is printed and signed. To obtain the Dedicated Reconciliation Detail in SAFE Trust Accounting:

1. Move the cursor over "Finance"
2. Select "TrustAccounting"

3. Select the “Reports” tab, then “Reconciliation”
4. In the “Account Type” drop down box, select “Dedicated”
5. Move the cursor over the Statement Date for the last day of the review period and select “Reconciliation Detail Report”

## **Section VII**

### **Dedicated Voided Checks Report**

Use the Dedicated Voided Checks Report obtained in Section VI.

### **Dedicated Check Register**

Use the Dedicated Check Register obtained in Section IV.

### **Dedicated Interest Deposit Detail and Interest Allocation**

The Dedicated Interest Deposit Detail report should show the interest that was actually recorded in SAFE/CARE/EMS for the interest month being reviewed. For JJS and OPG, this should be available from the custodian. For DCFS, this is available from the Bureau of Finance Trust Fund Coordinator.

The Interest Allocation report is the calculation of monthly interest that is to be distributed to Dedicated client accounts based on their average balance. This report is prepared by Bureau of Finance and should be available from either the Custodian or the Trust Fund Coordinator.