

## **Financial Management and Internal Controls Delaware County Board of Developmental Disabilities**

Board Review Date: February 17, 2011  
Board Resolution #: 11-02-05  
Effective Date: February 17, 2011  
Reviewing Department: Administration - Superintendent

**PURPOSE:** To establish guidelines for financial management and internal controls of funds received and managed by the Delaware County Board of Developmental Disabilities (DCBDD). DCBDD is part of Delaware County government. As such there is a separation of financial control in that no employee of the Board has authority to receive and deposit funds except through the Delaware County Treasurer and no employee has authority to write checks or make any payments except through the Delaware County Auditor's Office.

The Superintendent, Department Heads and Board Members review detailed report of all revenue, expenditures and cash balances on a monthly basis. These reports are part of the public record of the monthly board packet that is posted on the Board's website.

As part of responsible fiscal management, the DCBDD shall ensure that all methods and measures of internal controls are practiced which will safeguard against any theft or fraud of monies received in the form of checks or currency.

### **Revenue**

Each department within the DCBDD is responsible for forwarding monies received to the Administration Office Manager immediately upon receipt. The Administration Office Manager will receipt all funds, copy checks and distribute to appropriate individuals as needed. All monies and original checks will be secured in the safe located in the administration office.

Monies in excess of \$1,000 must be deposited within 24 hours of receipt as determined by ORC 9.38 (i.e., by close of business the day following receipt of monies). Monies of less than \$1,000 must be deposited within three (3) days of receipt. Monies will not remain in the safe longer than three working days.

Pay-ins will be completed at least twice a week (all in-house processing and pay-in/monies are delivered to the Treasurer's Office).

Verification of funds will be completed by the Director of Administrative Operations (should this individual not be available, by a staff member in the Fiscal Department).

Pay-ins and monies will then be given to the Administrative Assistant to take to the Delaware County Treasurer's Office who will return receipted copy of the Pay-in to the Administration Office Manager.

The Auditor's printout of income received at the end of each month will be balanced with the pay-ins, receipts and any other documentation and posted to appropriate accounting software.

### **Expenditures**

No employee shall approve any payment directly to their own benefit including contracts, service plans, personnel actions, leaves, compensation and benefits. No employee shall obligate funds or authorize payment to an immediate family member, business associate or any other individual with whom the employee has any joint financial relationship. The employee is responsible to make known to their supervisor any potential conflict of interest or ethic issues within three business days. All expenditure requires at least two written approvals.

### **Individual Support Agreements & Budgets** (Reference By-Laws paragraph P)

The Board has established procedures for the efficient and effective approval of Individual Support Agreements and Budgets. These policies set specific authority and an approval limit for Individual Support Administrators, Early Intervention Specialist, Directors of Individual Support Administration and Early Intervention and the Superintendent to approve plans and budgets. Where such plans are within these limits, the Board has authorized action by its staff and no further Board approvals or Ethic Council reviews are required. Should an agreement and budget of a Board Member's family member require Board action as required by policy or approval dollar limits, the Board shall comply with the Ethics Council requirements.

The Board shall annually approve a Master Contract for use with entities providing services under Individual Support Agreements. The Superintendent or the Director of Individual Supports is authorized to enter into contracts with these providers without additional approval required by the Board.

The Superintendent is authorized to enter into other contracts as required where the annual cost of such contracts does not exceed \$25,000 and the expenditure is within the approved budget. All other contracts that exceed \$25,000 require Board action except routine, on-going utility services such as electric, gas, and telephone.