

Kids Central, Inc. System of Care Policy & Procedure

Series:	Master Trust Accounts		
Policy Name:	Check Request and Master Trust Disbursement		
Policy Number:	1210		
Origination Date:	07/01/10	Revision Date:	
Authority:	402 F.S., 737 F.S., 39 F.S., 415 F.S., 65C-17 F.A.C.		
Attachments:	Purchase and Disbursement Request Form Proof of Settlement Allowance Proof of Settlement Goods		

Purpose

To ensure the appropriate steps are taken to prepare a check request, withdraw funds from client master trust accounts, properly disburse funds to clients, and document corresponding transactions.

Policy

It is the policy of the organization to review and approve Client Master Trust Fund withdrawal requests made by family care managers or the Social Security Administration and to prepare disbursements of client trust funds ensuring that the client's account is documented properly and internal control procedures are followed.

Procedure

- A. Family Care Manager completes and forwards a withdrawal request for disbursement from the client's Master Trust Fund account.
- B. Master Trust Client Representative reviews the initial withdrawal request to ensure that the client's name, identification number, vendor name and address, amount of withdrawal, reason for withdrawal, signature or authorized personnel requesting the withdrawal, date of the request, and signature of client (if applicable¹) are included on the request.
 - *Note – For withdrawal requests that include client purchases less than \$500, the signature of either the Director of Accounting and Revenue Maximization or the Revenue Maximization Supervisor is required.*
 - *For withdrawal requests that include client purchases of \$500 or greater, both signatures of the Director of Accounting and Revenue Maximization and the Revenue Maximization Supervisor are required.*

¹ Family Care Manager should determine if the child is able to knowledgeably and legibly sign the withdrawal request, generally if the child is over 12 years old)

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- C. Master Trust Client Representative reviews the initial withdrawal request to ensure that the standards of the Accounting Procedures Manual² and DCF Operating Procedures³ are satisfied.

1. If the withdrawal request is complete and meets disbursement standards

- a) Master Trust Client Representative reviews the FAST system to determine:
 - If there are enough funds in the account to cover the purchase/withdrawal request
 - Determines if there are any outstanding receipts from prior withdrawal requests. If there are, contacts the Family Care Manager to obtain outstanding receipts.
 - No further purchases will be allowed until all outstanding original receipts have been received by the Master Trust Client Representative.
- b) Master Trust Client Representative forwards the withdrawal request to the Director of Accounting and Revenue Maximization/ Revenue Maximization Supervisor for approval. The approved request is forward to the Master Trust Account Clerk for check processing (see procedure for posting to QuickBooks).
- c) Master Trust Account Clerk generates the check from QuickBooks and attaches a "Settlement of Allowance" or a "Settlement of Goods" colored form to the check and forwards to the Master Trust Client Representative.
- d) Master Trust Account Clerk posts the check to FAST and makes a copy of the check, attaches the check copy to the original withdrawal request, and places documents in the client's master trust file. Note: the date posted in FAST is the date on the check.
- e) Master Trust Account Clerk makes a copy of the withdrawal request, check, and all check back up documents for either the "Current Needs" or "Dedicated" binder, depending on where the funds are being withdrawn from.
- f) Master Trust Client Representative contacts the client's Family Care Manager for pick up/delivery of the check.
- g) Prior to release of the check to the Family Care Manager (FCM), the Master Trust Client Representative obtains the FCM's signature on a log acknowledging receipt of the check. The log should state the check number, check amount, party payable, and client's name.
- h) Master Trust Client Representative will follow up with the Family Care manager to ensure the "Proof of Settlement Allowance" or the "Proof of Settlement Goods" was returned with appropriate signatures.
- i) Upon receiving the "Proof of Settlement Allowance" or the "Proof of Settlement Goods", the Master Trust Client Representative makes a copy and places the original in the client's master trust file and the copy

² 7 APM 3 (8)

³ CFOP 175-59

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in the “Current Needs” or the “Dedicated” binder (depending on where the funds were disbursed from).

2. If the withdrawal request is NOT complete or DOES NOT meet disbursement standards:

- a) Master Trust Client Representative returns incomplete withdrawal requests to Family Care Managers for correction, and will include an explanation for the returned request.
- b) Family Care Managers correct the withdrawal request and re-submit to the Master Trust Client Representative.

D. Purchase Receipts

- Upon receiving the purchase receipt from the Family Care Manager, the Master Trust Client Representative forwards it to the Master Trust Account Clerk.
- Master Trust Account Clerk makes an entry in the FAST system to notate the receipt.
- Master Trust Account Clerk reconciles the receipt with the check and withdrawal request to make sure it matches the Payee name, amount, and items requested.
- Master Trust Account Clerk will make a copy of the receipt and place the original in the client’s master trust file and the copy in the “Current Needs” or “Dedicated” binders (depending on what type of account the funds were disbursed from). The receipt will be matched with the withdrawal request, copy of check, and other supporting documents.
- On a weekly basis, the Master Trust Client Representative will print the receipt report from FAST indicating client account check disbursements that do not show a returned purchase receipt for the transaction. A valid receipt for any purchases made on-line must include the print out of the cost of the item and the packing/shipping label showing receipt of the merchandise.
- Master Trust Client Representative will follow up with the Family Care Managers on any overdue purchase receipts.

Family Care Managers must forward original receipts to Kids Central Inc., Attn: Master Trust Client Representative, within 10 working days of the check issuance. Case Management Agencies with Family Care Managers who have not submitted original receipts within 20 working days of check issuance will have their check issuances suspended until the original receipts are submitted. Further, Family Care Managers will not receive additional client trust fund withdrawals until all outstanding original receipts are received by KCI. Case Management Agencies with Family Care Managers who have not submitted original receipts within 45 days of check issuance will provide reimbursement to the Client’s Master Trust Fund account.

Approved By:

Cynthia A. Schuler, Chief Executive Officer

Date