



## Ohio Administrative Code

### Rule 5101:9-7-03.1 Public assistance (PA) quarterly reconciliation.

Effective: April 25, 2025

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The following accounting procedures are necessary for state and local accountability in the reconciliation of federal and state funds.

#### (A) Quarter-end reporting

(1) The county department of job and family services (CDJFS) is accountable for the PA fund as reconciled each quarter. The CDJFS shall review reports and make adjustments and/or corrections prior submitting any quarterly report to the Ohio department of job and family services (ODJFS). The CDJFS shall submit all quarterly reports to ODJFS through the Ohio administrative knowledge system (OAKS).

(2) The CDJFS has access to reports based on financial data submitted in county finance information system (CFIS) in accordance with rule 5101:9-7-29 of the Administrative Code.

(a) Each quarter's over/under report is cumulative over the lifetime of the funding source.

(b) The CDJFS is given five business days after the eighteenth day of the month following the last month of the quarter to review reports for accuracy.

(3) No later than five business days after the eighteenth day of the month following the last month of the quarter, the CDJFS shall submit any fiscal adjustments and/or revisions to OAKS.

When the eighteenth day of the month falls on a weekend or state recognized holiday, the CDJFS shall submit on the first business day following the weekend or recognized holiday.

(a) Once the five-day review period is complete, ODJFS suspends reporting access in OAKS for the closing quarter in order to begin the quarter reconciliation process.



(b) The CDJFS shall make any allowable fiscal changes that arise after the five-day review period to open grants in the current quarter.

(B) The CDJFS can complete adjusting draws in CFIS prior to the end of the five-day review period.

(C) Quarter reconciliation

(1) The ODJFS reconciles refunds and collections at the end of each quarter.

(2) ODJFS reconciles state funded allocations and federally funded subgrants at the end of the liquidation period.

(3) ODJFS may make cash adjustments as necessary to fully reconcile federal grants and/or state allocations that are being closed.

(a) If the total of reported expenditures and adjustments in all funding sources being closed exceeds cash drawn in all funding sources being closed, ODJFS may issue additional funds on closed grants.

(b) If reported expenditures and adjustments in all funding sources being closed is less than cash drawn in all funding sources being closed, ODJFS may adjust draws in open available grants.

(4) Upon completion of the requirements in paragraphs (C)(1) and (C)(2) of this rule, ODJFS completes closeout vouchers that are available in CFIS.

(D) Grant closeout

(1) After the reconciliation process described in paragraph (C) of this rule for each CDJFS, and at the discretion of the ODJFS director, available grants and/or allocations may be redistributed.

(2) ODJFS shall determine on a statewide basis the amount of available grants and/or allocations that may be redistributed.

(3) After redistributions each CDJFS with a budget adjustment will receive a budget notification in



CFIS.

(E) The CDJFS shall retain financial, programmatic, statistical, recipient records, and supporting documents in accordance with the records retention requirements outlined in rule 5101:9-9-21 of the Administrative Code. This documentation may be subject to inspection, monitoring, and audit by ODJFS and the Ohio auditor of state.