

State of Connecticut
Department of Mental Retardation

Procedure No.: I.F.PR.007

Subject: Personal Funds Financial Management

Section: Human Rights and Legal Responsibilities

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A. Purpose

The Department of Mental Retardation (DMR) has a fiduciary responsibility to safeguard the finances of clients under our care whose personal funds are entrusted to us. To this end, we must take reasonable steps to secure these funds from loss or theft and provide an accurate accounting of their use. The procedures set forth here are designed to fulfill that requirement while allowing for flexibility in financial management of personal funds based on each client's preferences and abilities as specified through a Financial Management Agreement (FMA) (Attachment A).

B. Applicability

These procedures will govern the handling of funds belonging to clients living in state owned/operated non-rent subsidy Group Homes and in Campus Residences.

C. Definitions

Allowance – A pre-determined amount of cash given to clients deemed capable of handling a portion of their funds. Allowance is normally used for small purchases and do not require receipts.

Client Fund Account – An aggregate checking account established by each DMR Region where the monetary assets of each client are kept on deposit in a separate account within the aggregate account.

In-House Cash – A pre-determined amount of cash that is kept in the client's residence for immediate access to spending money.

Personal Needs Allowance- The portion of SSI or SSDI monthly benefits that clients may keep for their personal use.

Personal Possessions - Items belonging to an individual client. This includes items purchased with a clients personal funds or items received as gifts.

Respite Care - Clients who have not been officially admitted into a DMR facility, but are living there on a temporary basis, are considered "respite" clients

Representative Payee - a client or organization that receives SSDI and/or SSI payments for someone who cannot manage or direct such management of his/her money.

Supplemental Security Income (SSI) - A monthly benefit paid to aged, blind, and disabled individuals (including children under age 19) who have limited income and resources.

Social Security Disability Insurance (SSDI) – A monthly benefit paid to disabled or blind individuals who are "insured" by workers' contributions to the Social Security trust. These contributions are based on the individuals earnings or those of their spouse or parents.

D. Implementation

1. Financial Management

The level of financial management/oversight provided by DMR Staff to clients will be determined based on the client's placement into one of four functional categorizations, Levels 1-4, as defined in this procedure. In order to make a determination, when the client is placed in a State owned/operated Group Home or Campus Residence, the FMA will be completed by the Case Manager and/or designee, using input from the client entering into the agreement, members of his/her Interdisciplinary Team (IDT) and his/her Parent or Guardian. The FMA will be reviewed annually by the client's Interdisciplinary Team and revised, as needed, to reflect changes in the client's ability and/or preferences with respect to money handling. The original document will be kept in the client's master file and copies will be on file in the client's residence, the Regional Business Office and with the client's Interdisciplinary Team Leader.

DMR's Regional Business Offices will have fiduciary responsibility for those clients who fall within the scope of this procedure. Each Region will have an aggregate checking account, which is referred to as the Client Fund, where the monetary assets of clients are kept on deposit. This allows the money to earn interest in a high yield state investment fund while it is held in trust. Each client has his/her funds maintained as a separate account within the aggregate Client Fund. The interest earned in the Client Fund account is distributed monthly to each client.

2. Levels of Financial Management

a. Level 1

- i All monetary transactions (withdrawals, deposits, etc.) will be handled through the Regional Business Office Client Fund account.
- ii All checks received by the client will be forwarded to the Regional Business Office for deposit on the client's behalf in the Client Fund account.
- iii In-House Cash will be maintained for the client.
- iv The client may receive a weekly/daily allowance.

b. Level 2

- i Although a Community Bank Account may be used to keep a limited amount of money, some money may also be handled through the Regional Business Office Client Fund account.
- ii In-House Cash will be maintained for the client.
- iii The client may receive a weekly/daily allowance.

c. Level 3

- i. All money transactions will be made by the client using a Community Bank Account with support (if necessary) from DMR staff.
- ii. The client may have possession of all cash, bank passbooks and checkbooks.
- iii. In-House Cash may be maintained for the client.

d. Level 4

- i. A family member, guardian or other Non-DMR Staff person will handle all monetary transactions.
- ii. In-House Cash will be maintained for the client by Staff.
- iii. The client may receive a weekly/daily allowance.

3. Withdrawing funds from the Aggregate Client Fund (Levels 1, 2)

Clients may withdraw funds from their account in the Client Fund upon request. The amount of funds to be spent monthly is determined by the client's Interdisciplinary Team (IDT). The team takes into consideration incoming money, expenses, room and board payments to DAS, the client's lifestyle and their recreational desires.

In order to withdraw money from their account within the Client Fund account, the residential staff supporting the client completes a Funds Withdrawal Request form (FWR),(Attachment B) on behalf of the client. Instructions for completing the FWR will be on file in each client residence. Requests for funds for several clients may be listed on one of these forms. Requests must be submitted to the Business Office five (5) business days prior to the date the check will be picked up. Emergency requests will be handled on an exception basis. Based on the information listed on the request form, the Business Office issues a check drawn from the Client Fund. At no time will a client be allowed to have a negative balance, or borrow from other clients. Clients will not be allowed to pay for staff or other clients costs. The Regional Business Office retains the original FWR form and a copy of it accompanies the check. Whenever possible checks will be payable to vendors but, if the circumstances warrant, the check may be made payable to a member of the client's residential support staff. For accounting purposes, the FWR form serves the Business Office as an original entry document to support the disbursement of funds from the client's account in the Client Fund. This check must be cashed and spent, and any change and receipts returned to the Business Office within 10 calendar days. The Business Office will issue a receipt for any change returned. If the check is not cashed and spent within 10 calendar days the check must be returned to the Business Office and voided. Each Regional Business Office will track delinquent receipts as outlined in Section 7 of this procedure.

4. Depositing Money in the Aggregate Client Fund (Levels 1, 2)

Most money received by, or for a client will be deposited into the aggregate Client Fund. Exceptions *may* include paychecks earned by the client, which *may* be deposited directly into their personal savings or checking account. The cash or checks will be receipted in using a pre-numbered CO-99 Official State Receipt (or other Official Receipt that is approved for use by the Office of the State Comptroller and DMR) .When the total of all cash and checks received amounts to five hundred dollars (or whatever is mandated by State Statute at the time of deposit) a deposit must be made within twenty-four hours. Funds in lesser amounts must be deposited within 7 calendar days. It is preferable that deposits are made on a daily basis whenever possible. **All cash and checks must be kept secure until deposited.**

5. Community Bank Accounts (Levels 3 and 4)

In those instances where a client is handling their own finances, or a portion of those finances, clients may establish savings or checking accounts in the community rather than, or in addition to, having an account in the Client Fund.

The FMA that indicates the client is capable of handling his or her own finances must be on file with the Business Office prior to opening a personal savings/checking account. Once the Business Office receives a copy of the agreement they will contact the residential staff supporting the client, in order to provide assistance in setting up a record keeping system to track the activity of this account.

Please note the following:

- Income from SSI or SSDI for clients DMR is Representative Payee for, may continue to be deposited in the aggregate client fund.
- Savings account withdrawals will be recorded using the Personal Funds Tracking Report (PFTR), (Attachment C).
- Checking account transactions will be recorded in the Checkbook Register and must be initialed by DMR Staff assisting with the transaction.
- No DMR Staff person may sign a client's checks or access a client's personal bank accounts.
- No DMR Staff person's name may appear on or be associated with a client's personal bank account.

- No DMR Staff person will have access to PIN Numbers or ATM Cards. No checks may be made payable to “Cash” or to any DMR Staff person.
- No Money Orders will be used without written justification and Supervisory approval.
- Statement Savings Accounts are recommended over Passbook Accounts as they provide a greater level of detail.
- The balances of these accounts shall be reported to the Regional Business Office monthly in order to meet various reporting and payment requirements. The reporting will be completed on a Monthly Report of Client Funds form (Attachment D).

6. Client In-House Cash (All Levels)

Clients living in DMR residences will have immediate access to small amounts of cash via an in-house cash account. This amount is pre-determined by the Interdisciplinary Team and is based on the client’s needs. Money is withdrawn from the aggregate Client Fund in order to start or replenish the clients in-house cash account.

Once money has been transferred from the client’s account into the client’s in-house cash account, it is the responsibility of the residential staff in the home where the client resides to safeguard and account for the funds. If at any time the cash on hand exceeds the pre-determined level, the excess amount will be forwarded to the Business office for deposit in the client’s account in the Client Fund.

Each residence will use a standardized record book for the people who live there. These will be equipped with pouches for holding cash, receipts and vouchers. They contain the Personal Funds Tracking Report (PFTR) forms for each client. This form is used to account for all money coming in and being spent for the client as well as to keep track of the balance of cash on hand for that client. The record books also contain the Personal Funds Daily Cash Count *Log* form (Attachment E). This form is used to verify the daily cash counts required under this protocol and detailed later. Other forms pertinent to this program may also be stored in the binder.

At such time that computers are installed in each public residential facility, tracking of client funds will be done electronically.

a. Replenishing In-House Cash

In order to replenish clients In-House Cash, a Client In House Cash Reimbursement Request (F) must be submitted to the Business Office with a copy of the Personal Funds Tracking (PFTR) Report. Several clients may be listed on one Client In House Cash Reimbursement request as long as the PFTR for each client is attached. For auditing purposes the original PFTR will remain in the client residence with the appropriate receipts attached. The Business Office will review the Client In House Cash Reimbursement Request submitted and issue a check from the Client Fund. As described above, this check will have a copy of the reimbursement request form with it that indicates how much of the money from the cashed check is for each client in the home. Once the check is cashed, the money will be placed in the client’s pouches immediately. The cash must be accounted for on the PFTR.

b. Allowances

Clients deemed capable of handling cash by their Interdisciplinary Team may be given a small weekly cash allowance. The amount of this allowance is based on the clients needs. The client may spend this money as they wish. Receipts are not necessary for purchases made with allowances. Allowances may be taken directly from the client’s In-House Cash or from the Client Aggregate Account, depending on the amount authorized by the IDT Team on the FMA.

7. Receipts

All money (with the exception of a client’s allowance) spent by a client whether from the Client Fund, Client Savings/Checking Account or the In-House Cash Account must be supported by

documentation. Acceptable documentation is an actual receipt. Receipts are any documents supplied at the point where money is spent that show the date and the amount of money spent, such as store register tapes, movie ticket stubs or restaurant checks. In cases where a receipt is unavailable or impractical to obtain, the Personal Funds Tracking Voucher (PFTV) (Attachment G) is designed to be used as an alternate and accepted means of accounting for expenditures over \$2.50. Sample cases where a receipt would most probably not be available are spending money in arcade machines or buying a snack or soda out of a vending machine. The documentation you use to support the money spent must be filed in the envelope in the client's binder and documented on the Personal Funds Tracking form. If you have put in an actual receipt, put an **R** in the column. If you filled out a Personal Funds Tracking Voucher instead of a receipt, put a **V** in the column.

- For receipts that contain spending information for more than one client, like a restaurant check for 3 people who had dinner together, you must note the breakdown of client spending on the receipt. The receipt will be photocopied so that each client has one on file to support his or her part of the overall expenditure.
- Clients and staff will obtain separate receipts.
- Clients will NEVER pay for staff or other client costs.
- Staff may NOT use their personal credit card to purchases goods or services for a client.
- If the item purchased, store name, or date of purchase is not preprinted on the receipt, please write the information on the receipt.

Outstanding Receipts

All receipts and change from purchases made from the aggregate client fund must be returned to the Business Office within 10 days from the receipt of the funds. The Business Office will track outstanding receipts by maintaining a file of the Funds Withdrawal Requests that have not been returned to the Business Office with the appropriate receipts and change. The Business Office will send monthly reports to the Residential Managers, or designee, detailing the outstanding receipts. If these individuals determine that a receipt is lost, a Personal Funds Tracking Voucher will be completed, signed by the appropriate individuals listed on the form, and forwarded to the Business Office.

8. Securing Client Funds and Records

All cash, checks, and record keeping books, which contain the client's cash envelopes, must be kept secure at all times. They must be stored in a locked, limited access location or, when not in that location, under the specific control of the staff person (supervisor or designee) handling client fund transactions.

The Unit/Group Home Supervisor, or designee, will be responsible for ensuring that the amount of the current balance of cash on hand listed for each client on their Personal Funds Tracking Report form, must be verified *at least once per day* by comparing that amount to an actual cash count of money in the client's pouch. The specifics of these daily cash counts are recorded on the Personal Funds Daily Cash Count Log.

If there is a shortfall of cash on hand which cannot be accounted for, residential staff in the home must report this immediately to the Region's Business Office. Pursuant to Section 4-33a of the General Statutes, all losses/damages to State Property (including theft of clients funds and/or assets) must be reported within 24 hours by submitting form CO-853, Report of Loss or Damage to Real and Personal Property (Other than Motor Vehicles) (Attachment H) to The Office of the State Comptroller and the Auditors of Public Accounts. The Regional Business Manager, or designee, shall coordinate the completion of form CO-853, and ensure the CO-853 is distributed as required. If the loss appears to have been caused by criminal action or under mysterious

circumstances, the State Police must also be contacted. Losses that are not returned as a result of a criminal investigation should be reimbursed to the client from the General Fund.

9. Record Keeping Requirements

a. Financial Records

The reconciled monthly records for each client must be kept on file at the client's residence for at least 7 years. These include the Personal Funds Tracking Report, Personal Funds Tracking Daily Cash Count Log, and all other documents and receipts relating to the client's finances. If the client moves to another facility as delineated under the scope of this agreement, then that client's financial records will move with him/her. These records will be available for review on demand. They are subject to auditing by your Region's Residential and/or Business Office staff, Central Office Audit staff, State of Connecticut Licensing Authorities, State of Connecticut Auditors and Social Security Administration Reviewers among others.

b. Personal Property

Once a client has been admitted into a DMR facility, a list of all personal property (i.e. TV, radio, furniture, etc.) owned by the client will be established and maintained by the Supervisor, or designee of the residential facility.

10. Client Asset Limits

The Social Security Administration (SSA) and the Department of Social Services (DSS) have each established guidelines that clearly limit the monetary assets of our clients. Because the limits set by each department are different, we must use the lower of the two limits in order to be in compliance with both SSA and DSS. If a client has more than one bank account (i.e. money in both the aggregate client fund and a personal savings and/or checking account, the total amount of these accounts plus the In-House Cash equals their total assets.

It is imperative that a client's monetary assets do not exceed the established amount or the client will become ineligible for certain entitlements and the agency will lose its ability to bill the federal government for cost of care. In order to ensure the assets are within the allowable limit, the supervisor or designee of the residential facility where the client resides will complete the Monthly Report of Community Bank Balances form and submit it to the Business Office on a monthly basis. The Business Office shall, in return, compile the monetary assets of each client, and send a Monthly Report of Client Funds to the Case Management Supervisors/ Residential Managers or whoever is deemed the appropriate individual.

11. Cost of Care

Clients earning wages \$25 or more per week living in DMR owned or leased CLA's are required to pay Cost of Care to the Department of Administrative Services (DAS), Financial Business Center (FBC) based on the most current DAS Rate Scale. A Daily Collection Report (Attachment I) must be completed weekly (or bi-weekly depending on the client's pay schedule) by the residential staff that supports the client. This form must be submitted to the Business Office weekly/bi-weekly. The Business Office will deposit the money in the State Treasurer's Account within the time frame detailed in Section 4 of this procedure. Once a month a standardized report listing the dollar amount, per client, that was deposited will be sent to DAS. Copies of deposit records must also be forwarded to DAS to support the total reported.

12. Entitlements/Benefits

Clients residing in DMR public Community Living Arrangements and ICF Residential Facilities may be entitled to various types of supplemental income from both the federal and state government. Examples of these types of entitlements include: Supplemental Security Income (SSI) which is a monthly benefit paid to an client with limited income and resources who is disabled, blind or age 65 or older; Social Security Disability Insurance (SSDI) which pays

benefits to an client and certain members of the family if they have been previously employed and paid Social Security taxes; State Supplement from the State Department of Social Services which is a supplement to SSI for clients residing in ICF facilities. The regulations regarding what a client is entitled to is based on the type of living arrangement (as described above) the client resides in.

The Case Manager, or other person deemed responsible, must contact DAS and DSS to notify them of any changes or events that could affect a beneficiary's eligibility for benefits.

a. Representative Payee (Rep Payee)

Clients residing in either type of DMR facility must have someone assigned to be their Representative Payee (Rep Payee). As determined by the Social Security Administration, " a Representative Payee is an individual or organization that receives SSDI and/or SSI payments for someone who cannot manage or direct such management of his/her money". Representative Payees, depending on the type of facility a client resides in, and the type of entitlement the clients receives, may be the DAS Financial Business Center, The Department of Mental Retardation, or a parent/guardian.

DMR or a parent/guardian is normally the Rep Payee for clients receiving SSI and residing in an ICF/MR facility. DAS is normally the Rep Payee for clients receiving SSDI and residing in an ICF/MR facility. Clients residing in a CLA normally have the DAS, Financial Services Center, or a parent/guardian as their Rep Payee.

b. Personal Needs Allowance

Clients residing in DMR residences receiving SSI or SSDI benefits are entitled to keep a portion of their benefit money to be used as a personal needs allowance (PNA). Purchasing guidelines have been established by the Social Security Administration regarding the use of PNA. Examples of acceptable expenditures from Social Security and Supplemental Security Income are listed in (Attachment J).

The State Department of Social Services has determined that clients residing in ICF/MR facilities who are receiving SSI benefits are entitled to keep a Personal Needs Allowance. This amount is usually less than clients residing in a public CLA. In addition to the SSI allowance, the State Department of Social Services (DSS) provides a supplemental amount that increases the amount of PNA to equal the amount that a client in a public CLA receives.

Payments from Social Security and DSS will be electronically deposited into the aggregate client fund and credited to the account of the client receiving the payment. If the client receiving the payment handles his/her own money, a check will be made out to the client for deposit into their personal account.

c. Additional Client Needs

DMR may request additional funding through DAS for clients residing in either a CLA or IFC/MR facility who have a special need that exceeds the amount of their financial resources. In order to request funding, the Regional Case Manager, or designee must complete the Request for Additional Funding From DAS form (Attachment K) and submit to the Director of Medicaid Operations at DMR Central Office. Detailed on this form is the item/service to be purchased, estimated cost, benefit to the client and the clients current financial assets. If approved at the Central Office level, the request will be submitted to DAS for approval. If approved, DAS will issue a check to the client.

d. Re-Determination Eligibility Documents

The Case Management Supervisor, or designee, will ensure that all client re-determination eligibility documents are filed with DSS in a timely manner. Failure to file these documents on time could result in the discontinuance of entitlements such as Title XIX and effect the ability to bill Medicaid for services rendered by DMR.

13. Group Purchases

Compliance with Social Security regulations for group purchases must be adhered to when considering client purchases for joint benefit. Group purchases are discouraged because of the complications that arise when a client is transferred to another facility. If it is determined that it is in the best interest of the residents of a DMR facility to make a group purchase, prior approval from Social Security is required before the group purchase can be made. Group purchases may be acceptable if they meet the following guidelines:

- a. The item to be purchased must meet a specific need of each client, and should help each client live as normal a life as practical in the facility.
- b. A client's personal funds should not be applied to a group purchase if the funds are required to satisfy some other client need of equal or greater importance. Additionally, the client's personal funds should not be substantially depleted in order to participate in a group purchase. If the proposed group purchase involves a contract for services over a period of time, the payee cannot be expected to certify that the beneficiaries will not have other needs during the entire terms of the contract. Rather, it is only necessary to obtain a statement that none of the contributors currently has unmet needs. ("Currently" means at the time when the purchase is actually made or the funds for the purchase are obligated and a reasonable projection into the foreseeable future; e.g., the succeeding one to three months.)
- c. Personal funds cannot be used to purchase any item that the facility would be expected to provide as part of its responsibility to the client. Under this condition, a facility that is receiving reimbursement under a Title XIX program could not use personal funds to purchase an item that should be provided under the terms of the Medicaid reimbursement program, or the client plan of treatment. It cannot be assumed that a group purchase item or service is or is not reimbursable under Medicaid on the basis of past experience. Because of variations in the Title XIX State plans, the availability of such reimbursement should be addressed for the participants in the proposed purchase.
- d. The amount that any one client contributes must be proportionate to his personal use of, or advantage from, such purchase. Generally, each beneficiary or recipient should contribute an equal amount.
- e. Any client who is expected to be transferred or discharged in the near future, or otherwise would not be in a position in the foreseeable future to benefit from the purchase to an extent at least equal to the value of his contribution, should not contribute to a group purchase.

NOTE: When a purchase is contemplated, prior approval is required. The Case Manager, or designee should prepare the request in writing and submit it directly to:

Assistant Regional Commissioner
Management and Operations Support
Attn: Program, Policy and Systems Team
John F. Kennedy Federal Building, Room 1925
Boston, Massachusetts 02203-1925

The following information should be furnished:

- Proposed item (s) under consideration
- Basis for request, showing the participants personal use of or advantage from such a purchase is proportional to their contribution;
- Total cost involved;
- Total number of participants and pro-rata share for each;
- Statement that none of the participants are expected to leave the facility in the near future;
- Statement that the participants currently have no unmet needs;
- Statement certifying the purchase is not expenditure reimbursable from T-XIX funds under Medicaid, or client treatment plans.
- The Social Security Number of each participant.
- If a participant has a non-institutional payee, e.g. relative or guardian, the payee's signed endorsement of the beneficiary's participation in the proposed group purchase must be obtained to include that beneficiary in the proposal.

14. Irrevocable Funeral Contracts

Each client is entitled to purchase an irrevocable funeral contract (the allowable amount is governed by the rules and regulations of DSS). An irrevocable contract is not considered a financial asset and does not increase the total cash assets of a client. A client may also purchase a headstone or prepay other costs associated with a funeral service/burial such as the grave opening. In those cases where the client is receiving public assistance or Medicaid benefits, any use of funds that might affect eligibility should have prior approval of the DSS office with jurisdiction.

15. Death of a Client

In the event of a client death, it is necessary to dispose of remaining assets in a timely manner. It is the responsibility of the Case Manager assigned to the deceased client to contact the guardian or family member, and complete Notification of Client Admission/Discharge/Transfer/Death Form (Attachment L) and submit it to the Business Office, upon notification of the death. They should also contact the Eligibility Worker at the Department of Social Services (DSS). The Eligibility Worker will notify the DSS Resource Unit, who in turn, will notify the Department of Administrative Services (DAS), Collections Services Unit.

a. Monetary Assets

Upon notification of the death of a client all monetary assets must immediately be frozen. These assets may only be released upon receipt of a Probate Application PC 212 (Attachment M) signed by the Probate Court judge. This form would be initiated by either a funeral home, a family member or, in very rare circumstances, DMR.

If a client did not have an irrevocable funeral contract and had monetary assets, up to \$1800 (this amount is governed by the rules and regulations of DAS and is subject to revision) of these assets may be used to pay for funeral costs. If the total cash assets held by the client exceeded the funeral costs, DAS would apply to be appointed Legal Representative under CGS 4a-16, process payment to the funeral home, and the remainder, after a payment of applicable probate fee, would be applied towards the care rendered to the decedent. If the total cash assets held by the client did not exceed the funeral cost, the funeral home would petition the probate court for the amount in the client's account.

If the client had an irrevocable funeral contract, and the assets do not have to be used for funeral costs, all cash assets must go to DAS. If a client has less than \$100 in cash assets, due to the cost of filing an application with the probate court, DAS does not apply to be appointed a Legal Representative. A family member may, however choose to file a petition with the probate court. If a family member waives the right to petition the probate court, DMR may

petition the court to get permission to close the account and deposit the amount in the agency Welfare Fund.

b. Personal Possessions

The Case Manager, or designee, assigned to the deceased client should contact the family member regarding the disposition of the remaining assets (personal possessions). If the family member does not want the personal possessions they may “gift” them to another client or to the State. This must always be done in writing.

16. Respite Clients

Clients who have not been officially admitted into a DMR facility are considered “respite” clients. Funds for these clients should be handled in the same manner as DMR clients.

17. Client Admissions/Transfers

The Residential Manager, or designee shall notify the Business Office and Department of Social Services when a client is admitted into, or discharged from, a DMR Residential Facility, or transfers to another facility within the department utilizing the Client/Admission/Discharge/Transfer/Death form.

18. Transfer or Resignation of Residential Supervisors

When a change of unit/CLA Supervisor occurs, the Residential Manager, or designee, who supervises the Residential Supervisor shall notify the Business Office within one week. This will provide enough time for cash count and formal turnover of cash, receipts, checks, ledgers and other related records to be exchanged between the incoming and outgoing supervisors. If an incoming Supervisor has not yet been appointed or is unfamiliar with the Region's accounting procedures, the Program Supervisor, or designee, and the outgoing Supervisor will reconcile any receipts/cash under control of the outgoing supervisor.

Any missing receipts will prevent reconciliation, as it will be impossible to determine if receipts or cash is missing. If a discrepancy cannot be resolved the Region's Personnel Office will be notified for further review.

19. Audits

Audits of client in-house cash will be performed periodically by DMR Central Office Audit Unit.

Personal Funds Financial Management Forms Index

E. Attachments

- A Financial Management Agreement
- B Funds Withdrawal Request
- C Personal Funds Tracking Report
- D Monthly Report of Client Funds
- E Personal Funds Daily Cash Count Log
- F In-House Cash Reimbursement Request
- G Personal Funds Tracking Voucher
- H CO 853
- I Daily Collection Report
- J Acceptable Client Purchases
- K Request for Additional Funding from DAS
- L Notification of Client Admin/Discharge/Transfer/Death Form
- M Probate Application PC212