

AUDITOR OF STATE BULLETIN 98-009
OCTOBER 30, 1998

TO: ALL COUNTY AUDITORS
ALL COUNTY COMMISSIONERS
ALL COUNTY CHILDREN SERVICES BOARDS

SUBJECT: AMENDED SUBSTITUTE HOUSE BILL 215 - CHILDREN SERVICES AGENCY

ASHB 215, in part, provided:

Each county shall deposit all funds its public children services agency receives from appropriations made by the board of county commissioners or any other source for the purpose of providing children services into a special fund in the county treasury known as the children services fund. A county shall use the money in the fund only for the purposes of meeting the expenses of providing children services. Ohio Rev. Code § 5101.144

All Public Children Service Agency resources, including federal, state, and local monies, should be deposited into this fund, starting with calendar year 1998. The proper fund to use is special revenue fund SS-50 (or its equivalent), the Children Services Fund. All expenditures related to meeting the expenses of the Public Children Service Agency should be paid out of this fund. For specific grants, it may be necessary for the county to maintain supplemental records to track and report upon grant revenues and expenditures.

If deposits have been made to, or disbursements made from, other funds during 1998 for children services activities, the county should make appropriate adjustments to the accounting records and financial statements to properly reflect these items in the Children Services Fund.

For example, suppose rent was paid on behalf of Children Services from the Public Assistance Fund. An adjustment should be made to reflect the gross rent expenditure in the Children Services Fund and to deduct the rent expenditure from the amount initially recorded in the Public Assistance Fund.

If deposits have been made to other funds, an adjustment should be made to reduce the receipts or revenue recorded in the fund that initially recorded them, and to increase the receipts or revenue in the Children Services Fund.

The Auditor of State considers these to be accounting adjustments, and not “transfers.”

Activities of this fund are subject to audit by the Auditor of State. Internal controls over financial

reporting and legal compliance may be examined.

If you have any questions about this matter, please contact your regional office of the Auditor of State.