

Item locations

Trust Fund Coordinator (get all items needed from Coordinator before going onsite to the review)

Signature card – Call the Trust Fund Coordinator to obtain a copy the OFO approved signature card before going onsite to perform the review. As part of the review you will use it to compare to the custodian's signature card to ensure they are the same. If the custodian has a dedicated account, obtain the Dedicated signature card as well.

Client alpha and reconciliation reports – Before going onsite to the review, call the custodian and ask if they have copies of all of their monthly client alpha and reconciliation reports for the review period. If they do not, call the OFO Trust Fund Coordinator for copies.

Interest allocation – Check with the custodian, before going onsite, to see whether they have a ~~hard~~ copy of the two interest allocations occurring during the period. If they do not, call the OFO Trust Fund Coordinator.

Custodian

Section III:

Client transaction detail: The previous month's transaction detail is needed for one of the clients of the selected caseworker. This can be obtained as follows:

- Move cursor over Finance
- Click TrustAccounting
- Scroll through list until you find the appropriate client
- Hover over the gear icon next to the client name
- Click View Transactions & Detail
- Print screens to include all transactions for the review period

Section V:

Check register - Only the check register for the period being reviewed is needed. Create this by:

- Move cursor over Finance
- Click TrustAccounting
- Click the Register Tab
- In the Account drop down box, select either Non-Dedicated or Dedicated depending on the type of review being performed
- Enter the Start Date and End Date for the review period
- Print screens to include all transactions for the review period

Supporting Check documentation - Check documentation is anything that can substantiate the need for a purchase or expense and the creation of a Form 298. Examples include a budget, contract, bill, receipt, etc. This documentation is usually kept in the client's trust fund file, which resides with either the custodian or the caseworker.

Form 298 – These are the forms that must be submitted electronically or manually to the custodian before a check can be written. These forms are validated by the check documentation, and authorize the custodian to cut a check. These will be found electronically in the SAFE Trusting Accounting System or as hard copies in the client file.

Actual checks – These are the original checks cut by the custodian that have cleared the bank and have since been returned with their bank statements. The custodian will know where these are. They will most likely be kept with the reconciliation in which they were cleared.

Section VI:

Client alpha - Give the reviewer a copy of the most recent client alpha report. Make sure there is no date range selected and that all active accounts are listed, even zero balance accounts. To show zero balance accounts:

- Move cursor over Finance
- Click TrustAccounting
- Click on Reports Tab
- Click on Client
- Verify Report Format Type is PDF
- Click Run Report

This may bring up some zero balance accounts that may need to be closed. Before giving the report to the reviewer, go through and closed accounts as necessary. This will remove them from the client alpha, leaving only the active accounts. Rerun the report.

Make sure that only active accounts are listed, but that all of the active accounts are listed before giving it to the reviewer.

SSA or SSI letters or amounts – Once a year Social Security sends a letter out to each custodian or caseworker for each client detailing the amount of benefits they are entitled to for the year. This letter will also provide the amount of the monthly payment, which the client is entitled to receive. Obtain the SSA or SSI letters from the custodian or caseworker for each sampled client if possible.

If no letters are available, obtain the guaranteed monthly amounts for each client from the appropriate caseworker. Obtaining this information from the caseworker is preferable since they do not enter amounts into SAFE Trust Accounting, and are consequentially not being audited in this section.

Deposit Detail per sampled client – To create this report:

- The SAFE Trust Accounting Client Register completed in for Section V also included Deposit Detail

Receipt writer or mail log – Each agency may use either the receipt writer program or mail log to track and record checks that come through the agency. When used in conjunction with Deposit receipts and client register, we are able to see if there are any checks that were received that were not deposited, were not posted to SAFE Trust Accounting, or both.

Obtain the mail log or have the custodian print out a copy of the receipt writer summary for the period of review. The receipt writer may have to be filtered to sort out trust account receipts if the writer is used for more than just the trust account.

Deposit receipts – These are receipts received from the bank at the time of deposit, detailing the amount and check numbers deposited. A copy, if not the original, receipt should reside with the custodian even if they don't actually deposit the checks themselves. Obtain all deposit receipts occurring during the period being reviewed.

Section VII:

Voided check report – To access the missing check report:

- Move the cursor over Finance
- Click TrustAccounting

- Click on the Reports Tab
- In the Account Type drop down box, select either Dedicated or Non-Dedicated depending on the type of review being performed
- Enter the Dates for the review period
- Verify the Report Format is PDF
- Click Run Report

Use this list to select a voided check sample and enter basic information onto Schedule D.

Void/stop payment documentation – This must include documentation of the supervisor’s approval of all voided checks. It may include the original voided check, a stop payment notice from the bank or printout from the Internet website, if the stop payment was done online. The documentation should all be kept together with the custodian. Obtain all void or stop payment documentation for the period.

Monthly reconciliations – The reviewer will need to view the last monthly reconciliation of the review period. Once again if the custodian does not have copies of this report contact the OFO Trust Fund Coordinator.

Section VIII:

Client alpha – The client alpha report will show the ending balance of each client’s account on a monthly basis. The reviewer will need the last client alpha for the review period. Previous client alpha reports cannot be obtained from SAFE Trust Accounting. If the custodian does not have a copy of this report, obtain one from the OFO Trust Fund Coordinator.

Missing/Duplicate checks report – To access the missing/duplicate checks report:

- The Missing/Voided Check Report printed in Section VII can be used for Missing Duplicate checks as well

Interest report – To pull up the Interest report:

- If the custodian does not have a copy, please contact the OFO Trust Fund Coordinator