

DHHS POLICIES AND PROCEDURES

Section II:	Budget and Analysis
Title:	Cash Management Plan
Chapter:	Management of Receipts, Cash Management Over Receipts
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The objectives of cash management plan (CMP) over receipts are to use diligence in collecting funds owed to the state, to provide internal control over cash and cash equivalents and to expedite the movement of moneys collected into interest bearing accounts. To accomplish these objectives, the Department of Health and Human Services (DHHS) CMP includes these rules:

Daily Deposit and Reporting Act G.S. 147-77 And G.S. 147-69.1

All funds belonging to the State of North Carolina (NC), in the hands of any employee of the department shall daily deposit the same with the state treasurer or with the bank or trust company designated by the treasurer, in the name of the state treasurer, at noon, or as near thereto as may be, and shall report the same daily to said treasurer. Except as otherwise provided by law, all funds belonging to the State of NC, received by an employee of DHHS in the normal course of their employment shall be deposited as follows:

1. DHHS Policies to Assure Compliance

- **Deposit With the State Treasurer**

Except for patient and student personal funds, divisions, facility and schools of the DHHS shall deposit all funds with the state treasurer or approved state treasury depository unless prior approval for use of another account is approved by the Office of the State Treasurer through the DHHS Controller's Office. Such approval will be considered when clearly justified by law. Checks that are not payable to DHHS divisions, facilities, schools, or the State of NC or that are not received by DHHS under the terms of an authorized trust, agency or representative payee agreement shall be returned to the payor. Money orders with altered payee designations must also be returned to the payor. Deposit of non-state funds other than authorized trust or agency funds, creates a trustee relationship that is prohibited in item 1-b. below. For the same reason, the state treasurer has requested that multi-party checks that include the state as one of multiple payees not be deposited with the state treasurer.

- **Third Party Checks Not Deposited – Exception DMA 3**
In the course of DHHS business, checks are periodically sent to the Division of Medical Assistance (DMA) or the DHHS Controller’s Office where the state is a payee, but has only a limited or no interest. In these instances, upon certification of the degree of the state’s interest in the item by an appropriate division representative, the DHHS Controller’s Office endorses the check. Usually these items are arising from an insurance settlement with the Third Party Recovery Section, and the item is returned to an attorney for escrow disbursement to all involved parties. (See Attachment # 7 referring to this.)

- **Time Of Deposit Required For State Funds - DHHS Policy**
To be considered in compliance with the law according to the NC State Treasurer’s Banking Services Handbook, DHHS agencies will deposit all funds on the following schedule:

<u>Time Received</u>	<u>Deposit Deadline</u>
8:00 A.M. to 12:00 Noon	Deposit by 2:00 P.M.
12:00 Noon to 5:00 P.M.	Deposit by 5:00 P.M., but not later than 2:00 P.M. the next business day.

- **State Treasurer/State Controller Approved Exceptions To Daily Deposit Of State Funds Under The Authority Of G.S. 147.77(Exception DHHS-2)**
The NC State Treasurer and the State Controller have granted daily deposit exemptions for the following DHHS cash receiving sites. Funds received by these sites must be deposited at least weekly, however, a deposit must be made on any day that cumulative checks and cash received total \$250.00 or more.
 - Division of Services for the Blind (DSB), training stand, located at the Rehabilitation Center (See Attachment 5-a)Exception DSB 1
 - Office of Education for the two (2) schools for the deaf (Wilson and Morganton.) (See Attachment 5-b) Exception DSD&HH 1
 - Division of Public Health Epidemiology Section (See Attachment 5-c) Exception DPH 1
 - DHHS, Office of the Controller, Child Support Centralized Collections Operation (CCO): Payments received by the CCO will be deposited on the day that the payor is properly identified and the identified payment has been balanced.
 - DHHS, Office of the Controller, Child Support Centralized Collections (CCO): Payment instruments made payable to a county entity (i.e. Wake County Child Support) can be deposited because a "delegation of authority to deposit" form has been signed by all the appropriate NC County Managers.

- **Deposit Of Funds Donated To State Facilities**
In accordance with G.S. 122C-185 all moneys and proceeds of property donated to any state facility shall be deposited into the state treasury and accounted for in an appropriate fund as determined by the DHHS Secretary and approved by the Office of State Budget , Planning and Management (OSBPM). All moneys and proceeds of property donated for which there are special directions for their application and the interest earned on these funds shall be spent as the donor has directed, and except as required for deposit with the state treasury, shall not be subject to the provisions of the Executive Budget Act except for capital improvement projects.

- **Deposit of Moneys Received in Trust - Statutory Requirement**
Moneys received in trust for specific beneficiaries for which the employee-custodian has a duty to invest shall be deposited with the state treasurer under the provisions of G. S. 147-69.3.

- **DHHS Policy Governing Deposit of Patient/Student Personal Funds - DHHS Exception 1**
 - a. Patient/student personal funds do not belong to the State of NC and are not required to be deposited or invested with the state treasurer under the provisions of G.S. 147-69.1 (Refer to Attorney General Opinion issued October 31, 1986, on file with DHHS Controller’s Office.) According to this opinion, “patient personal funds are not required to be expended and reported in accordance with the Executive Budget Act, and these funds are not required to be deposited with the state treasurer”. In addition, patient personal funds may not be invested with the state treasurer or placed in any other type of investment account without the consent of the patient or legally responsible party. Accordingly, the following policy applies to all DHHS divisions where patient/student personal funds are deposited on behalf of patients or students: The DHHS division, facility or school director is responsible for selecting the local finance institution for the personal funds depository account. The type of account selected may be an interest bearing or non-interest bearing checking account. The account used must be FDIC insured for the maximum anticipated balance. Deposits to this type account do not require consent and are not considered investments. The division, facility or school cashier is responsible for deposits to the local finance institution where personal funds are on deposit.
 - b. Personal funds received at the DHHS Accounts Receivable Section will be receipted by the designated cashier and deposited to the Raleigh branch of the fiscal institution

- designated by the division, facility or school director as the depository for personal funds.
- c. Social Security Administration (SSA) and Veterans Administration (VA) benefit checks received by DHHS as representative payee on behalf of a client shall be deposited in a clearing account and prorated between the client's maintenance account and the personal funds account in accordance with SSA and VA regulations. See CBO policy on distribution of patient benefits.
 - d. Personal funds may be received by mail, the division/facility/school cashier or authorized ward/unit staff. Ward/unit staff will issue a pre-numbered receipt for all funds received and post the total amount received to the unit cash record. Funds received in excess of the maximum amount allowed to be retained for each patient/student on the ward/unit by the division/facility/school personal funds policy shall be turned over to the division/facility/school cashier in time for the next daily deposit with a copy of all receipts. Unit/Ward receipts not in excess of the allowed maximum for each patient/student may be added to spending money envelopes or given to the patients/students only after preparing a pre-numbered receipt for the total amount received and posting the total amount received to the unit money record. Unexpended personal funds remaining after trips, shopping and outings that exceed the ward/unit maximum allowance for the patient/student will be turned in to the division/facility/school cashier for deposit. The cashier shall issue a pre-numbered receipt for all personal funds ward/unit receipts received and deposit funds in the next daily deposit.
 - e. Due to the different populations served by the DHHS division/facility/school director must establish a written policy on distribution, expenditure, accountability, and handling of patient/student personal funds. The division/facility/school director must submit the personal funds policy and any subsequent changes to the DHHS Controller for approval under this plan. Attachment 13 provides a copy of the approved Institution Personal Funds Policy for Dorothea Dix Hospital as an example.
 - f. A patient's or student's personal funds shall not be invested in any manner or placed any type account that is not insured by the FDIC. Individual patient's/student's funds shall be deposited in a combined interest bearing bank account insured by the FDIC. All interest earned must be distributed to each patient or student and no administrative fee may be charged for this service. The division/facility/school must keep a work

sheet showing how interest is being distributed back to each patient's or student's account unless the personal funds account is maintained by the DHHS Controller's Office on an automated system that performs this function. A worksheet must also show distribution of the combined account balance to each patient's or student's account unless this function is performed by the DHHS Controller's Office on an automated system.

- g. Patient Personal funds will be deposited into a interest bearing checking account in a commercial bank or credit union in an account titled "The division/facility/school name institution trust fund # XXXX or other account description that does not implicitly or explicitly identify individuals cashing checks as DHHS clients. All interest earned shall be credited to the individual patient's or student's accounts based upon their balance in the account at the end of the month for which the interest was earned. The division/facility/school is responsible for issuing an IRS Form 1099 each year for each patient or student earning \$10 or more per year of interest on their personal funds deposited with the division/facility/school. If a patient or student has been discharged between the end of the month and the time the interest is allocated, and if the balance of their personal funds has been withdrawn, and if the interest allocable to the account is less than \$2, the interest will not be credited to the patient's or student's account. Allocable interest of less than \$2 will be added to the "Interest Over/Under Allocated" account to be included with the interest to be allocated the following month. This procedure has been adopted because of the administrative cost associated with processing checks for less than \$2 and the high incidence of uncashed checks for small amounts.
- h. Due to patient average stays of less than 30 days at the Alcohol and Drug Abuse Treatment Centers (ADATCs), and the lack of sufficient patient funds to avoid the service charges associated with an interest-bearing checking account, these funds will be deposited into a regular checking account in a commercial bank or credit union in an account titled "Name of ADATC Trust Fund # XXXX".

2. **Acceptance of Funds as Trustee Policy**

Except where authorized to receive personal funds or benefit checks as representative payee, no employee of the department shall accept any funds in a trust or agency capacity for any individual without prior approval of the specific terms of the trust or agency agreement by the DHHS Controller and DHHS Division of Budget, Planning and Analysis.

Exception DMA 1 - The Division of Medical Assistance Is Authorized To Accept Bond Proceeds In A Trustee Capacity For A Failed Nursing Facility.

An exception to Section I-A.1.b above is approved for the DMA. DMA will act as trustee for the receipt of a failed nursing home's surety bond for patients under the provisions of an Attorney General's advisory memorandum dated March 31, 1995 and an agreement reached between the DMA and the Division of Facility Services (DFS). (See Attachment #'s 2 and 3.) The agreement provides that the DMA is the responsible state agency for the receipt and distribution of patient funds arising from a surety bond issuance upon the failure of a nursing facility. Any such funds will be deposited in trust with the state treasurer and any interest earned will be distributed to the appropriate patients in proportion to their participation in the total recovery.

Authorization of Bank and Investment Accounts Policy

Except as authorized under the DHHS patient and student personal funds policy by an institution or school director, no employee of the department shall open any bank or investment account on behalf of other employees or residents of state division/facility/school without prior approval of DHHS Controller. Employee funds must not be deposited in the name of the state, the department, DHHS division/facility/school.

Funds To Be Deposited In The Form Received - Statutory Requirement

Moneys received shall be deposited daily in the form and amounts received, except as otherwise provided by law and approved by the State Treasurer through the DHHS Controller.

Control Over Cash Receipts Policy

1. Control Over Receipts Received by Mail

The DHHS division/facility/school shall direct mail receipts to the designated cash receiving site approved in the division/facility/school matrix supplement to this plan. A cash receiving site is any office that has the approval of the DHHS Controller to receive and open mail containing receipts. All mail receipts shall be logged in and forwarded to a designated cashier in time for the next scheduled daily deposit. No DHHS employee shall in any manner redirect mail receipts to a location or address that is not authorized to receive receipts in the division/institution supplement to this plan.

2. Control Over Cash Receiving Site

Division directors shall request authorization from the DHHS Controller for each cash receiving site outside the supervision of the controller's office. As a condition of approval to operate a cash receiving site, the division director must complete/update

the DHHS CMP Responsibilities Matrix Supplement form (See Attachment 16), and adhere to the separation of duties requirements provided in Section B Receipts -- Required Components of DHHS CMP Supplements. Mail receipts that are misdirected by the payor to offices that are not designated as cash receiving sites are to be hand delivered to the division/facility/school cashier immediately. Billing and dunning notices shall direct payments only to the cash receiving site approved by the DHHS Controller in the division/facility/school supplement to this plan. Division directors will assure that division employees follow the procedures for receiving cash provided in this plan.

3. Control Over Receipt Books

The business manager or budget officer of each DHHS division/facility/school shall be responsible for control of the stock of unissued receipt books and maintain an inventory record or log of receipt books received and issued. The inventory log shall provide the name of each employee to whom a receipt book is issued along with the beginning and ending receipt numbers. Staff that are issued receipt books will be responsible for returning any unissued receipts to the facility business manager when they are no longer authorized to receive funds on behalf of the facility. The numbers of any unissued receipts remaining in returned receipts books shall be entered on the receipt book inventory log. Completed receipt books will be turned in the facility business manager who will retain them on file for audit for a period of three (3) years from the end of the fiscal year in which the last receipt in each book is issued. The Chief of the DHHS Controller's Office Accounts Receivable Section shall be responsible for control of the stock of unissued receipt books for DHHS Controller's Office Raleigh based cash receiving operations and shall maintain a receipt book inventory log as outlined above.

Cashiering Operations Policy

The chief of any DHHS section or branch authorized by the DHHS Controller to receive funds shall designate an official cashier and one backup cashier under the direction and supervision of the section chief or branch head. The duties of the cashier shall be to receipt and deposit all funds daily in the form and amount received, and to prepare daily cash reports. The cashier shall not be assigned duties inconsistent with those of cashier including preparation of NCAS accounting transactions, posting accounts receivable, etc. An official pre-numbered receipt shall be issued for all over-the-counter cash collections. The cashier receipts will not give receipts for checks unless requested by the payor. Two party checks may not be accepted. Checks shall be made payable to DHHS Division/institution for the exact amount due DHHS.

Receipt Of State Or Client Funds By Employees Other Than The Designated Cashier, Mail Opener Or Ward/Unit Staff Persons

No DHHS employee will solicit collection of state or client funds for deposit without authorization from his or her supervisor, however, any employee receiving misdirected mail receipts shall deliver these funds to a designated cashier immediately. Supervisors will not grant authorization to collect or receive funds without a written delegation of authority from the DHHS Controller through a division/facility/school director. Employees authorized to receive state or client funds other than a designated cashier or mail opener will issue pre-numbered receipts for all funds received outside of the designated cashier's office or mail cash receiving office. Receipts will be prepared in triplicate with one copy for the individual payor, one copy for the cashier, and one copy for the employee collecting funds that is to remain in the cash receipt book for audit. The facility business managers will issue pre-numbered receipt books to sites outside the controller's office.

Processing Policy For Mail Containing Cash Receipts

1. Restrictive endorsement stamps will be issued to all mail openers and cashiers.
2. Mail openers or the cashier which ever receives checks first will stamp each check or warrant with the restrictive endorsement, "For Deposit Only," North Carolina State Treasurer, by (Name of depositing agency: DHHS and division/facility/school name), bank account or agency ID number. For patient's personal funds the mail opener or cashier will stamp the check with a restrictive endorsement "For Deposit Only – Name of Institution –Account Number".
3. After endorsement of checks, mail openers will prepare a list of all cash items received at each designated cash receiving site. The list shall contain the date of receipt, check number, originator, bank, amount and purpose of the payment if known. Designated cash receiving sites will use the DHHS Controller Mail/Cash Receipt Log unless an alternate procedure is authorized by the DHHS Controller. (See Attachment 6 which is available as an Excel spreadsheet.)
4. All cash receipts shall be turned in to the designated cashier with a copy of the DHHS Mail/Cash Receipts log or cash receipt copies in time for the 2:00 P.M. daily deposit of funds by the cashier. Funds received by 12:00 noon must be included in the 2:00 P.M. deposit to comply with the Daily Deposit Act. See the State Treasurer's Banking Services Handbook Page 12.
5. The cashier will total the receipts and verify to the log totals, check for proper endorsements, sign the log when in balance with funds received, retain a copy of the log, and return the original signed log to the mail opener. The cashier will then prepare the deposit ticket. Multiple deposit tickets are not to be used to list checks.

Cash and Checks are to be prepared for deposit according to the instructions in the State Treasurer's Banking Services Handbook Page 15.

6. All deposits with the state treasurer will be reported daily to the state treasurer using the Cash Management Control System (CMCS). A separate CMCS certification is required for each bank deposit. Multiple deposits may not be combined on one CMCS certification and a single deposit may not be reported on more than one CMCS certification. CMCS certifications are to be made immediately after funds are deposited. Delays cause undesirable situations.
7. The mail opener shall maintain the signed logs on file for audit by day of receipt for three (3) years from the end of the fiscal year in which the funds were received.
8. DHHS policy is that mail openers and cashiers need not routinely copy checks as proof of receipt for the deposit file, however, certain types of checks with benefit remittance attachments may need to be copied to pass program information such as the beneficiary's name that is required for posting benefit remittances received from Medicare, Medicaid, private insurance, SSA, VA, and Medicaid third party collections to client accounts. The controller's office section chiefs will consult with the division, facility and/or school management to determine if copies of checks are needed for program purposes.
9. Where available, all DHHS cashiers may use the state mail courier who makes the state treasurer deposit run daily or have a designated employee take the deposit directly to the treasurer's office or designated depository.
10. Checks and cash, which must remain in state offices over night, must be kept in a safe or other secure locked storage file/box/room.

Check Cashing Services Policy

Check cashing services for employees or the public will not be provided by any division, facility or school of the department without prior approval by the DHHS Controller. **In no event shall checks be cashed from agency receipts since state law requires funds to be deposited in the form received.** Check cashing for students and clients is permitted only from a cash fund approved for this purpose. Check cashing for student's or client's guardian is permitted from check cashing funds when it is for the benefit of or on behalf of the student or client. In addition, no petty cash expenses shall be paid from agency receipts or funds not approved for petty disbursements.

Sales Receipts Policy

A daily sales report shall be prepared and signed by each employee who sells meal tickets or school athletic tickets. The sales report will reflect ticket numbers on hand at the beginning of the day, number tickets sold, unit price and total sales, cash received and ending ticket numbers on hand. The completed sales report, cash receipts and tickets on hand shall be turned in to the division, facility or school cashier for reconciliation of sales and deposit of sales receipts daily. The cashier shall give a receipt to the employee for the total receipts turned in with the sales report and note the ticket numbers returned to the inventory. Unused ticket inventory and records shall be retained in locked safe or file by the institution cashier for audit. The cashier or business manager shall be custodian of unissued tickets and shall issue only the necessary supply of tickets in accordance with institution policy to employees responsible for sales. The cashier or business manager shall reconcile reported sales with the receipts and any returned tickets to assure that the cash and the number of tickets returned is correct. The cashier or business manager will maintain a log of ticket numbers issued and returned to inventory.

Drawing, Receiving And Depositing Federal Funds Policy

The DHHS Controller's Office will draw and receive all federal funds for DHHS. The DHHS Controller's Office will adhere to the State Controller's Cash Management Directive for Federal Funds dated July 1, 1993 for the receipting, disbursement and drawing of federal funds.

1. Request for draws should be timed so that the funds are on deposit with the state treasurer no more than two (2) business days prior to the issuance of the disbursement by state warrant or payment by electronic funds transfer.
2. State appropriated funds shall not be used to cover the federal share of any grant program expenditures when an advance of the federal share is available on or prior to the planned date of disbursement. Federal funds must be requested in advance of the associated disbursement, but be timed so that deposit of those funds occurs as close as practical to the issuance of state warrant or payment by electronic funds transfer.
3. When practical federal cash draws must be based on the actual federal share of disbursements of the award for which funds are being drawn less federal cash on hand, less the federal share of any program income or applicable credits. Reasonable estimates may be used when the actual federal share must be determined through allocations or from provider, contractor, or subgrantee reports that are not available at the time of disbursement. DHHS will allocate joint and indirect administrative cost monthly and make a settlement draw for amounts due from each federal award. Funds may not be drawn in excess of awards authorized or to cover cash shortages in another program or elsewhere.

4. The DHHS Controller's Office, Cost Accounting/Financial Reporting Section monitors the availability of all grant awards prior to each cash draw and reports deficiencies to the division budget officer, however, projecting federal budget requirements, justifying requests for federal grant awards, revisions and sub-allocations is a division budget management responsibility. The federal share of direct program expenditures can be monitored by requesting appropriate Information Expert Reports on-line.

Returned Check Fee Policy

The state CMP allows agencies to charge a return check fee in accordance with the procedures and process outlined in the State Cash Management Directive for Collection and Depositing of Processing Fees for Returned Checks Except Those Offered in Payment of Taxes. See Section III, Page 6. It is DHHS policy to charge a fee of \$25.00 for returned checks. See Section I.C.7.d) (4) on page 25 for the policy about depositing these fees. Also, new policy about posting notices can be found at Section I.C.7.d) (2) on page 24.

Exception to DHHS Policy of Not Cashing Checks and Charging A Returned Check Fee DMH/DD/SAS-2:

The DHHS Controller has authorized Caswell Center under **DMH/DD/SAS-Exception 2** and Walter B. Jones ADATC under **DMH/DD/SAS-Exception 10** to cash employee checks from an imprest cash fund established from employee benefit funds provided that the following rules are implemented:

The maximum limit of any check is \$25.00.

A return check charge of \$10.00 will be assessed.

Two party or post dated checks will not be accepted.

The institutions will enforce the general statues concerning state employees who owe money to the state to assure collection of bad checks.

Check cashing service will be denied any employee that has cashed a bad check.

These conditions for cashing checks must be publicized in the employee newspaper or by other written correspondence and posted in a visible location at the Cashier's Office. Employee checks cashed will be deposited daily to reimburse the cash fund established for this purpose.

Deposit of State Warrants Policy

Moneys received in the form of warrants drawn on the state treasurer shall be deposited by state agencies directly with the state treasurer and not through the banking system, unless otherwise approved by the state treasurer.

State Treasurer's Deposit Procedures

All deposits of state funds directly with the state treasurer or designated depositories will be handled according to the procedures and guidelines provided in the state treasurer's Banking Services Handbook unless the state treasurer approves an exception in writing. All exceptions must be requested through and approved by the DHHS Controller.

Returned Items - State Treasurer's Policy

Returned items: bad checks, errors in deposits, and money deposited in error shall be handled according to the procedures provided in the State Treasurer's Banking Services Handbook and DHHS Controller's Office internal procedure number AR603. Since child support bad checks require special handling, those procedures are outlined in DHHS Controller's Office internal procedure AR901. Bad checks are charged back to the debtor's account and are considered bad debts to be collected in accordance with the DHHS collection policies provided in Section I.C Accounts Receivable and Billing Policy.

Deposit of Foreign Checks - State Treasurer's Policy

Foreign checks are not to be included in a regular deposit. See the State Treasurer's Banking Services Handbook for the correct procedures.

Money Deposited in Error - State Treasurer's Policy

Under no circumstances is a depository allowed to refund an agency's moneys deposited in error without the express authorization of the state treasurer's office. Money deposited in error must be reported to the cashier's immediate supervisor who will verify the deposit error and contract the state treasurer's office to affect a refund. Cashiers may not authorize refunds of any kind.

Management Of Receipts - Other Techniques Employed - OSC Policy

In addition to adhering to these guidelines, DHHS is required to employ other proven techniques and procedures designed to maximize the interest bearing investment of state cash balances and to minimize idle and non-productive cash balances. Some of those techniques may include:

1. Receipt of federal grants payments by wire transfer when possible.
2. Special post office boxes to facilitate the processing of large remittances.
3. Color coded mailing labels and envelopes to identify remittances for special handling.
4. Separate addresses to distinguish remittances from other mail.

5. Reassignment of personnel, or the hiring of temporary personnel, when this proves effective, to accelerate the processing of remittances during peak periods.
6. Deposits made by units outside Raleigh should be made with cash concentration banks designated by the state treasurer.
7. The evaluation and establishment of lock-boxes for high volume remittances in areas that are geographically distant from the nearest state agency office. Lock-boxes are locked post office boxes tended by banking agents. These allow quicker cash collection in areas that are not served by agency offices.
8. The use of remittance processing equipment when justified by the volume of deposits.
9. Establishing billing schedules that are both efficient and lead to earlier receipt of moneys due to the state.
10. Timing deposits in order to receive current day credit in accordance with schedules available from the state treasurer.

Electronic Payment Acceptance

In accordance with G.S. 147-86.22 and the state cash management plan, DHHS will accept electronic payments to the maximum extent possible and consistent with sound business practices. A business plan has been submitted to the state controller for evaluation prior to the acceptance of electronic payments. DHHS will utilize the Master Settlement Agreement (MSA) for electronic payment processing and will establish policies and procedures necessary to facilitate the use of electronic payments. These policies and procedures will incorporate the statewide electronic payment policies and procedures that can be found at http://www.ncosc.net/sigdocs/sig_docs/sigDocumentation.html and will be included as a part of the DHHS CMP.

For questions or clarification on any of the information contained in this policy, please contact [The Office of the Controller](#). For general questions about department-wide policies and procedures, contact the [DHHS Policy Coordinator](#).