

	Agency Name	Office of Family Support (OFS)			
	Chapter No./Name	09 – Support Enforcement Services (SES)			
	Part No./Name	C. Administration			
	Section No./Name	C-300 Case Reviews			
	Document No./Name	C-350 Review of Accounting Procedures			
	Dates	Issue	December 15, 2000	Effective	January 01, 2001

The SERAs must review their respective offices annually for compliance with established accounting and collection procedures and submit a report to State Office no later than August 1 each year.

Areas to review include but are not limited to the following:

- Maintenance of a list of all payments received, including images of the payment instrument;
- Timeliness of deposits;
- Consecutive use of cash receipts;
- Separation of cash handling from normal accounting activities;
- Filing of documents for audit purposes.