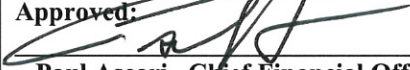
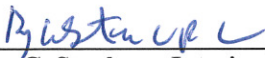




COBB COUNTY COMMUNITY SERVICES BOARD
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Policy # 2033	Payee - Internal Control System
Origination Date: March 2004	
Revision Date: April 14, 2006; November 6, 2006	
Reviewed Date: June 22, 2007; Sept 2008; March 2010; June 15, 2011; July 2, 2012; July 21, 2013; October 10, 2014; October 17, 2016	
Approved:	
 Paul Ascari, Chief Financial Officer	 Bryan G. Stephens, Interim Executive Director

POLICY:

It is the policy of the Cobb County Community Services Board and the Douglas County Community Services Board to ensure that sound accounting practices and internal controls are in place to meet the requirements and guidelines of the Social Security Administration.

PROCEDURE:

1. All Representative Payee consumer financial records are stored in a secure area in the accounting department. The Accounting Representative is responsible for maintaining consumer files of correspondence to and from the Social Security Administration.
2. Upon receipt of correspondence from the Social Security Administration, the Accounting Representative copies, date stamps, and forward the correspondence to the appropriate program personnel.
3. The appropriate program personnel initial and date correspondence (e.g., invoices, bills) received on behalf on the consumer. The program personnel submit payment vouchers, to the accounting department to request payment. Vouchers for rent and personnel allowance checks are also sent to the accounting department.
The payment voucher contains the following.
 - Consumer name
 - Consumer account number
 - Reason for check
 - Amount of check
4. The approved voucher may be sent to the accounting department electronically through the Department Point of contact or manually with signatures approving the requested payment.
5. The Accountant or the Accounting Supervisor checks the balance in the consumer's account and vouchers are reviewed and approved by the Chief Financial Officer prior to issuing payment. If payment would cause the account to be overdrawn, the Department Point of Contact is called to resolve the issue.
6. The consumer has access to account balance information and all transactions concerning his or her account.
 - 1) Detailed listing of accounts showing current balances and all activity for the month is sent to the Department Point of Contact for distribution to the corresponding program personnel once a month.
 - 2) The program personnel meet with the consumers individually each month to review the status of each account. Where appropriate, the meeting may include the consumer's family.

- 3) The Point of Contact may request reports covering other periods of time as needed.
7. The Accounting Department and Department Point of Contract monitor the balance for individual consumers in the Representative Payee Program.
8. Cobb County Community Services Board and Douglas County Community Services Board prohibit employees involved in accounting matters from having a vested interest or business affiliations with consumers. No employee shall be listed as the consumer's beneficiary of a life insurance policy, bank accounts or any other asset.