

FISCAL POLICIES AND PROCEDURES FOR PERSONS RECEIVING SERVICES

POLICY

Persons receiving services from Oakridge Homes-Oakridge Support Services receive money from various sources to cover the cost of their care and personal needs. Oakridge will adhere to strict procedures/guidelines to ensure the safekeeping of funds.

PROCEDURES

As part of the Oakridge Admission Packet, the Funds and Property Authorization Form will be filled out, signed and dated by the person receiving services, the person's legal representative, and the person's case manager. Authorization expires annually and will be renewed on an annual basis.

Whenever Oakridge assists a person receiving services with the safekeeping of their funds or other property, Oakridge will ensure that:

1. the person retains the use and availability of his/her personal funds or property unless restrictions are justified and documented;
2. there will be separation of each person's funds from funds of other persons served by Oakridge and from funds of Oakridge and staff;
3. staff at Oakridge will immediately document the receipt of and disbursement of a person's funds or other property at the time of receipt or disbursement, including the person's signature or the signature of the person's legal representative or payee;
4. Oakridge returns to a person, upon request, funds and property that Oakridge has in their possession and according to any justified and documented restrictions, as soon as possible, but no later than three working days after the date of a person's request.

Oakridge and staff may not

1. borrow money or items from a person receiving services from Oakridge.
2. lend money or items to a person receiving services from Oakridge.
3. purchase or receive personal items from a person receiving services from Oakridge.
4. sell or give merchandise or personal services to a person receiving services from Oakridge.
5. require a person, who is receiving services from Oakridge, to purchase items for which Oakridge is eligible for reimbursement.
6. use the funds of a person who is receiving services from Oakridge to purchase items for which Oakridge is already receiving public or private payments. Persons receiving services from Oakridge are strongly discouraged from purchasing items that are reasonably expected to be purchased by Oakridge for the furnishing, maintaining and general operation of the home.
7. allow a person receiving services from Oakridge to volunteer or work at a staff member's home, property or business.
 - A. Persons are encouraged to volunteer only for charitable, non-profit organizations.
8. be the representative payee for any individuals that we serve.
9. accept powers-of-attorney from a person receiving services from Oakridge for any purpose, and may not accept an appointment as guardian or conservator of a person receiving services from Oakridge.

Exceptions to the above guidelines may be made only with full disclosure to Oakridge administration, person's legal representative, case manager and written consents obtained by them. Exceptions shall

be submitted to the Oakridge Board of Directors for approval prior to any such exception occurring.

Data privacy and access to financial records

Oakridge must protect the privacy of each person's financial records. All financial records kept by Oakridge will be available at any time to the person, the person's legal representative, if any, and the person's case manager.

Itemized financial statements

Oakridge must complete itemized financial statements when it is responsible for safekeeping of a person's funds and property. The financial statements will itemize receipts (money or property received) and disbursements (money spent or property disposed). These itemized financial statements will be provided to the person, the person's legal representative, and case manager according to their preference. Documentation of transactions will be kept by Oakridge according to the record retention schedule.

Person's accounts

All funds belonging to a person receiving services will be separated from the funds of Oakridge and staff. An individual served could have the following types of accounts:

- A. **Cash Account:** A cash account, located in each home or office, may be maintained for a person and used for personal needs. Cash on hand may not exceed the current personal needs allowance for each person except for special purchases or anticipated activities. Circumstances requiring increased cash on hand must be pre-approved by administration. All money not used for the special purpose or activity in excess of the person's personal needs amount shall be deposited into their bank account following the expenditure. Cash will be kept in a locked area of the home. Cash management procedures have been established and shall be followed to assure fiscal responsibility.
- B. **Personal Needs Money Reloadable Card:** If an individual receives personal needs money on a reloadable card each month, Oakridge staff will assist the person with checking the balance of the card if needed. Staff will document all transactions and current balance on Personal Needs Money Card form. If there are any discrepancies staff will notify the PC/DC immediately and if appropriate the rep payee. If this card is lost or stolen, PC or DC will contact the rep payee to cancel, stop, or place a hold on the card. Online monitoring of a Personal Needs Money Card may be utilized with the following safety measures in place: The PD/DC will establish the password/code for online monitoring with the individual's input. The online password will only be utilized by/shared with the PD/DC and assigned staff for auditing purposes or to assist the individual to look up their balances. No other staff will have the password. Written authorization will be required for an Oakridge staff person to be able to utilize a reloadable card without the individual present per the request of the rep payee or financially responsible person. There may be times that Oakridge does not need to keep record due to the rep payee being able to see the transactions on the account. It should be noted that Oakridge is only monitoring this account, not managing it. All reloadable card documentation will be completed the same as petty cash, debit card, checking, and/or savings.
- C. **Checking and/or Savings Account:** Individuals who have checking and/or savings accounts will have to be able to access them as a representative for themselves or with a legal representative. Oakridge staff can help the individual get to the bank, but cannot sign or access the funds without the individual's involvement. Purchase limitations will be established by the legal representative and/or case manager at admission and on an annual basis thereafter on the Funds and Property Authorization Form. Major purchases as defined by each person's Funds and Property form, must be approved by the legal representative on the Oakridge Approval of Purchase form. Additional documentation describing the purpose and intent of a major purchase will be required.
- D. **Debit Cards:** A debit card may be utilized by the individual in lieu of checks or cash. The individual and/or legal representative will decide who will hold the card, how the card will be maintained, who

will manage the settings on the account, who will have access to the PIN, and if the individual will be utilizing online banking and who will assist the individual. Online monitoring of debit cards may be utilized with the following safety measures in place: the PD/DC will establish the password/code for online monitoring with the individuals input. The online password will only be utilized by/shared with the PD/DC and assigned staff for auditing purposes or to assist the individual to look up their balances. No other staff will have the password. The individual may carry their debit card if determined capable by the legal representative and team. If this card is lost or stolen, as soon as possible after learning of the loss, no later than the end of the shift, contact the issuing bank to cancel, stop, or place hold on the card. If assigned within the Service Plan Addendum and/or Funds and Property form, the PD/DC will assist the individual in creating a PIN number for their debit card and assist them in learning/memorizing the PIN. The PIN will not be shared with anyone other than the PD/DC and assigned staff. If the individual cannot remember the debit card PIN, the staff present completing the transaction will utilize the credit option as they will not know the PIN. If the individual would like to retrieve cash without one of the PD/DC the individual will be taken to the bank and the cash will be retrieved from the individual's bank account instead of ATM. All debit card documentation will be completed the same as petty cash, checking, and/or savings.

- E. **Gift Cards:** If an individual receives a gift card(s), the individual's legal representative will address the following: whether Oakridge staff are to hold the card for the individual or if the individual is able to keep the card and use as he/she wants. If Oakridge is responsible, staff will use the Gift Card Ledger to keep track of purchases, receipts, and balances. Staff will call the verification phone number on the back of the card to document the amount remaining on the card. It is recommended gift cards be used within one month of receipt. Person served gift cards are stored in their money bag (the total is not added to the count sheet).

Expenditures

Purchases made with a person's funds must be made in the best interest of the person. Purchases of items that are reasonably expected to be purchased by Oakridge for the furnishing, maintaining and general operation of the home are discouraged and only allowed under special circumstances. In order for such purchases to be made, complete disclosure must be made to the person, the person's case manager, and the person's legal representative. These purchases also need to be approved by Oakridge administration. Signed consent forms (Approval of Purchase) must be obtained before the purchase is made. The legal representative may want court approval of such expenditures. All purchases must be documented with receipts.

Accounting and Reconciliation

Individual cash account ledgers must be updated and documented as purchases and deposits are made. Savings and checking accounts must be reconciled upon receipt of the bank statement(s) by the designated person. All account ledgers should be updated as activity in the account occurs. The PC/DC or designated on-call will be notified immediately of any irregularities identified in the fund balances or in the documentation or if a debit card or checks are missing. The situation then will be rectified before anymore account activity occurs.

All petty cash in the homes is counted at shift change and documented on petty cash form.

The designated office financial staff reconcile all person's served accounts that we are responsible for helping maintain. Person's served ledgers are due to the designated person in the office by the 5th of the following month. Prior to turning them in, the PC (or DC in absence of a PC) will reconcile them and then the designated financial staff will review, verify, and/or correct them.

All financial records, including bank statements are kept on file in the main office.

Individuals requiring assistance and support with money management will be taught to manage their financial affairs to the best of their capabilities.

Mandatory Guidelines that need to be followed while handling individuals' funds/ledgers

- Document why: If a person served buys something that the home is usually responsible for (detergent, office supplies, hardware, etc.) then please make a note next to the receipt as to why the person is paying for item (i.e. "special request", "individual destroyed and replaced ORH property", etc.).
- Document what: If a receipt doesn't clearly identify what was purchased, staff must write what was purchased next to that line item. A description of the item must be listed as receipts must state exactly what was purchased.
- Use complete signatures instead of initials on store receipts and hand receipts. Initials are easy to forge and someone else could have the same initials. There should be two signatures on all receipts.
- Any time the person served buys a gift for someone, list the name of who it is for, and the occasion.
- It is not appropriate for individuals to buy gifts for staff.
- Persons served can never borrow money from staff or each other.
- Persons served may not sell anything to staff.
- Staff may not use their personal account to purchase items for a person served using the person served debit/credit card. An example of this would be a staff members Amazon account. If an individual would like to purchase something in this manner, they should either have their own account or ask Oakridge Office to purchase.
- Program Coordinators must review all receipts: What items were purchased? Monitor for out of the ordinary items such as DVD's, CD's, toys, games, electronics, etc. Where are they? Make sure all items are in the home and on the individual's inventory list. Write the name of the individual on items purchased. Example: If a video game was purchased, write the individual's name on the video game. This inventory purchase must also be recorded with an "I" on the ledger and the receipt.
- Count the cash: A cash count needs to be done every time staff arrive for a shift and every time staff leave a shift so if there is a receipt or money missing, the problem is caught ASAP and corrected the same day. If a staff cannot figure out what is wrong, but cash doesn't balance, call the PC/DC or on-call and the issue will be worked out together. Record the cash count on the count sheet. Never change amounts to make numbers come out right. If there is a staff on immediately before or after, the two staff must count the cash together.
- Recording deposits: Once checks are received, deposits need to be made within one week. Once the deposit is made, staff must record the deposit on the ledger the same day they were taken to the bank, when entering a check on a ledger put the check number in the first column and where the check came from in the next column. Remember to put the deposit in the + column! If more than one check, list on the next line as to check number and where from. List them on the deposit slip as well.
- Keep all receipts: Store printed receipts should be the norm, with only a few manual receipts.
- Sign all receipts: There should be two signatures on all receipts. The individual served who spent the money should always sign the receipt if physically capable to do so. The other person signing the receipt should be the staff who was on duty. If the individual is not capable of signing, then another staff should also sign the receipt.
- Manual/House receipts: Manual receipts should be the exception instead of the rule. They are acceptable for purchases made where the establishment does not give receipts. Each manual

receipt must be signed by two people: the individual served who spent the money should always sign the receipt if physically capable to do so and the second signature should be the staff that assisted the person served with the purchase.

- Get separate receipts: Individuals should not share a receipt with another person served as a norm. If they do need to share, all info needs to be written on the original, initials of each person served, how much each paid, where the original receipt will be, and then photocopy one for each individual.
- Proper documentation protects both staff and persons served.
- All staff are all mandated reporters. If a staff discovers money missing, they must report this to PC/DC or on-call staff immediately.
 - What happens when persons served money is missing?
 - When persons served money is missing it is treated as a Vulnerable Adult Violation.
 - Staff needs to contact the PD/DC or on-call immediately. The PD/DC will file a MAARC report and start an internal investigation/review. If staff suspect the PD/DC is somehow involved, then staff can either file the MAARC report or notify Cory Felske, Vice President or Bethany Christensen, HR Director and ask them to file.
 - Once MAARC report is filed, the Department of Human Services (DHS) will launch their own investigation.
 - Police may be called.
 - Procedures are reviewed and/or tightened. Discipline and/or termination of employment may occur.

Inventory of Valuables

An inventory record will be kept for each person. Items to be inventoried include, but are not limited to: electronics, DVD's and CD's, furniture, bedding and decorations, board games, video games, sporting goods, iPad, electric shavers, motorized vehicles, jewelry, watches, and other items that are permanent in nature, have sentimental value and/or are unusually expensive.

Discharge/Death

Disposition of items will be noted. Upon discharge/death, a final inventory will be taken and all current valuables, including money, possessed by the person will be released at the direction of the individual's legal representative.

Return of Funds and/or Property

At any time, should a person receiving services request the return of funds and property that is in the possession of Oakridge, Oakridge will return these items as soon as possible, but no later than three working days after the date of the request, subject to any documented and approved Service Recipient Rights Restrictions.

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