

## **Internal Controls Summary: April 2026**

### **NARRATIVE OF RECEIPTS (including Taxes, Intergovt, Other grants, Gifts and Contributions, CFS, Misc, Interest)**

The ADAMH uses the Athens County Auditor as a fiscal agent. Effective July 1, 2018, the Athens County Auditor's office implemented the county-wide financial management software program, MUNIS, for financial reporting, deposits and payment of vouchers. Most of the receipts received by the Board are direct deposited (also referred to as electronic funds transfer EFT) by the Ohio Department of Behavioral Health (formally Ohio Department of Mental Health & Addiction Services) and are processed into our account using MUNIS. Athens county tax settlements are directly transferred into the Board's Funds from the County. The remaining receipts are received through the mail, such as tax settlements from Hocking and Vinton Counties and charges for services. Receipts that are not electronically deposited are processed in Munis (paper checks) and taken to the County Treasurer as soon as possible. Any correspondence or supporting documentation received with the check or direct deposit is stamped with the date received and filed with the request for funds. Interest is directly deposited into the checking account and is recorded monthly.

Pre-numbered duplicate receipts are issued for checks received through the mail. The original receipt (top copy) is kept with any correspondence received with the check by the Fiscal Director. Duplicate copies are kept in a receipt book by the Administrative Assistant. Pay-ins are generated by the Fiscal Director using MUNIS and are kept as a receipt by the Board. The mail is opened by the Administrative/Fiscal Assistant, reviewed by the Executive Director and/or Deputy Director, and deposited by a member of the fiscal staff, usually the Fiscal Director. The Fiscal Director posts the pay-in to the MUNIS system and to the Board's records.

### **DISBURSEMENTS NARRATIVE (Nonpayroll)**

All disbursements are made through the Athens County Auditor's office. Purchase orders are requested from the County Auditor by the Fiscal Director. In-house purchase requisitions are prepared by Board staff and approved by the appropriate supervisor. Account assignment, purchase order number, and availability of funds is then reviewed and approved by the Fiscal Director and Executive Director and/or Deputy Director.

As bills and invoices are received, they are approved and initialed by the Executive Director and/or designated staff. The Administrative/Fiscal Assistant enters all bills and invoices into the Access Fiscal Database to be imported into MUNIS by the Fiscal Director to begin the payment process where amounts are reviewed and hard copy of invoices are attached. The Deputy Director and/or Executive Director gives electronic approval, sending the bills and invoices on to the Auditor's Office for checks to be printed. The Fiscal Director exports data from MUNIS once paid and is able to post disbursements to the Board's records. Checks are usually picked up from the Auditor's office by the Fiscal Director and processed and mailed by the Administrative/Fiscal Assistant.

When received, the Administrative/Fiscal Assistant checks the merchandise to the packing slip and the purchase requisition and investigates any discrepancies. The merchandise is reviewed for acceptance by the employee who requested the order. If the order is accepted, the packing slip and purchase requisition are sent to the Fiscal Director for processing.

The Cash Expenditure Report which lists all expenditures from the general fund during the given month is submitted to the Board for review and acceptance and documented in the minutes.

Monthly reports printed using MUNIS allow the Fiscal Director to compare the Board's receipt and disbursement records and is reviewed by the Executive Director and Deputy Director. Financial Statements are prepared for receipts and disbursements by the Fiscal Director, reviewed by the Executive Director and Deputy Director and approved by the Board.

### **PAYROLL PROCEDURES NARRATIVE**

In September of 2021, the Athens County Auditor transitioned our payroll into the MUNIS Self Service application. Employees use this application to request time off and to track vacation, sick, and personal time balances. Once a request is made, it is forwarded to the Executive Director and/or Deputy Director for review and approval within the application. Employees also use the application for time entry on a biweekly basis. Once submitted, the Executive Director and/or Deputy Director reviews and approves employee time. Adjustments can be made as needed at this time before final submission. Once electronically approved, the Fiscal Director uploads the data into MUNIS which produces a biweekly report that is printed and kept on file. A copy of the report is printed, signed by two authorized staff members, usually by the Deputy Director and Fiscal Director, and sent electronically to the Auditor's office. The Executive Director and Deputy Director review and approves each other's time. The Board President signs off on biweekly reports signifying a review of the Executive Director time.

### **BUDGETARY NARRATIVE**

The Executive Director and Fiscal Director are responsible for preparation of the budget. The budget is then submitted to the Board at a public meeting and approval is documented in the minutes. A financial report listing available balances and financial activity is presented to the Executive Committee for review quarterly and then the Executive Committee makes a recommendation to the Board to accept the report if approved. Estimated receipts and appropriations are monitored by the Fiscal Director. Any amendments needed are prepared by the Fiscal Director, reviewed by the Executive Director and are then submitted to the Board for approval. Approval is documented in the minutes. A copy of the resolution for any amendments is signed by the Executive Director and Board President and submitted to the County Auditor to be posted to the appropriate funds.