Procedural Guide

C300-203

**FOOD CERTIFICATES/GIFT CARDS/EVENT TICKETS**

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| Date Issued: **03/28/2017**  New Policy Release  Revision of Existing Procedural Guide C300-203, Food Certificates/Gift Cards dated  07/24/12    This Procedural Guide was revised to include event tickets as well as the Auditor Controller’s recommendations.  Cancels: None |
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**DEPARTMENTAL VALUES**

The Department continues to focus on three priority outcomes. The three identified outcomes are improved safety for children, improved timelines to permanency, and reduced reliance on placement to achieve safety. Timely permanence is achieved, with the first choice permanency option being reunification, followed by adoption, relative legal guardianship, and legal guardianship with an unrelated caregiver. This policy supports the Department’s goal of improved safety for children and improved timelines for legal permanency.

The guidelines set forth in this policy provide uniform procedures for processing food cards, gift cards and event ticket requests processed by the Gift Card Requests Section in the Bureau of Finance and Administration’s Fiscal Operations Divisions (FOD). .

**WHAT CASES ARE AFFECTED**

This Procedural Guide is applicable to all new and existing referrals and cases.

**OPERATIONAL IMPACT**

**USAGE**

Food certificates/gift cards/event tickets are negotiable items that replace money for the purchasing of goods.

Each Regional Program office has a supply of food certificates (e.g. McDonald’s, Subway and gift cards (e.g. Target, Wal-Mart) for feeding/clothing children waiting for placement, emergency placement, pre-placement visits, to cover expenses incurred while transporting a child to court or a medical facility, or in similar situations.

Employee Transportation Coordinators (ETCs) may request gift cards to be given as raffle prize to employees who attend planned rideshare events.

Event tickets can be used to assist relative caregivers in maintaining the family unit by providing eligible caregiver and minors with respite opportunities/recreational activities.

At no time shall the food certificate/gift card balance be less than 50% of the office’s estimated monthly usage. If the stock appears to be nearing this amount, the Regional Administrator (RA) must request replenishment.

**NOTE:** When CSWs are out of the office and unable to obtain food certificates, they can be reimbursed for necessary out-of-pocket expenses incurred for the purchase of food for DCFS supervised children. The reimbursement rate for each child and per each meal shall not exceed the following: a) breakfast - $8.00, b) lunch - $10.00, c) dinner - $12.00.

DCFS Youth Development Services Division (YDS) and the Probation Department offer food certificates/gift cards to Independent Living Program (ILP) eligible youth (ages 16 to 21) and Transitional Housing Program (THP) eligible youth (ages 18 to 21) for daily living expenses.

**Food certificates/gift cards /event tickets must not be used for any of the following:**

* Payment for luncheons, functions, activities, or entertainment, held exclusively for DCFS staff, their family members or guests, and not related to any community event hosted by DCFS
* Reimbursement of job-related expenses to DCFS employees
* Clients’ purchases of alcohol, drugs, weapons, etc.
* For use by DCFS employees, and/or their family members
* Purchase of food items, utensils or other hosting materials for Rideshare events.

**SECURITY/SAFE-KEEPING**

The Regional Administrator (RA) or his/her designee responsible for the security/safekeeping/inventory recordkeeping of the food certificates/gift cards/event tickets in each Regional Program office. Food certificates, gift cards and even tickets are considered cash and adequate security and stock must be maintained at all time. A file cabinet with a lockable side bar may be used to store these items when safe is not available. Keys and/or the combination to the safe/locked cabinet shall be available to only a limited number of custodian(s) and management.

A locked cash bag must be used to transport food certificates/gift cards/event tickets and related documents. One key must be kept with the Food Certificates/Gift Cards/Event Tickets Coordinator in the Bureau of Finance and Administration’s Fiscal Operations Division (FOD), and the second with the Food Certificates/Gift Cards/Events Tickets Processor at the receiving Office. The locked cash bag must be unlocked and inspected by the Processor, and his/her supervisor/manager, immediately after it is brought back to the office. An entry must be made on the DCFS 55, Cash Bag Control Log, every time the bag is used.

All employees handling, distributing and issuing food certificates/gift cards/event tickets must complete and sign the DCFS 194-A,Employee Acknowledgment of Negotiable Usage. The original form must be filed in the employee’s Official Personnel Folder at Human Resources (HR); one copy must be filed in the employee’s Office Personnel Folder, and one copy must be given to the employee.

**LOSSES**

* An inventory must be conducted immediately following the discovery of a possible theft of gift cards/food vouchers/event tickets.
* Burglary, robbery, or theft of food certificates/gift cards/event tickets over one hundred dollars ($100.00) must be reported to the local Sheriff or police, supervisor, and RA. A Security Incident Report (form #76) must be completed and given to the Security Officers for that facility. Also, a DCFS 77, Loss Affidavit must be completed, stating the circumstances and amount of loss. The DCFS 77 and police report must be submitted within ten (10) business days to the Internal Control Section for the Auditor-Controller’s Office of County Investigations (OCI) who will make independent investigations when necessary.All losses under $100 must be reported to the RA and the Internal Controls Section. A copy of the Security Incident Report and a copy of the DCFS 77, Loss Affidavit must be kept in the RA’s office files.

**SEPARATION OF DUTIES**

The person responsible for Food Certificates/Gift Cards/Event Tickets **cannot** be responsible for petty cash, or any other monetary fund, such as bus tokens~~, petty cash,~~ etc. Flexibility is **ONLY** authorized if there is a critical shortage in support staff.

**Food Certificates/Gift Cards/Event Tickets Coordinator** is the Fiscal Operations Division (FOD) representative responsible for receiving and processing requests from the Regional Program offices.

**Food Certificates/Gift Cards/ Event Tickets Custodian** isthe Regional Program office employee responsible for ordering, safekeeping and distributing the food certificates/gift cards/event tickets to the office staff, and for preparing the related paperwork.

**Food Certificates/Gift Cards/Event Tickets Processor** is the Regional Program office employee responsible for receiving the office locked cash bag, counting the ordered food certificates/gift cards/event tickets and verifying the accompanying documentation before the Custodian places them into the safe/locked cabinet. The Processor is also responsible for verifying the accuracy of the Disbursement logs against the requests and supporting documents, and that the items issued to the office prior to a replacement have fallen below the specified amounts.

**Procedures**

1. **WHEN: PROCESSING REQUESTS FOR FOOD CERTIFICATES/GIFT CARDS/EVENT TICKETS:**

**Custodian’s Responsibilities**

1. Upon receipt of DCFS 47**,** Request for Food Certificates/Gift Cards/Event Tickets from a CSW/Requestor, review it for completeness and appropriate signatures. If incomplete, or missing the signature of either the CSW/Requestor or SCSW/Manager, return it to the CSW/Requestor for correction.
2. Retrieve the appropriate food certificate(s)/gift card(s)/event ticket(s) from the safe/locked cabinet, and enter the serial number(s) on the DCFS 47.
3. Enter the serial number(s) on DCFS 45**,** Food Certificate(s)/Gift Card(s)/Event Tickets(s) Disbursement Logand complete the required information. Have the CSW/Requestor sign it.
4. Annotate the appropriate information on DCFS 89-4, Client Acknowledgement of Receipt/Return of Food Certificates/Gift Cards/Event Tickets, and give it to the CSW/Requestor to sign and bring to the caregiver/youth.
5. Issue the food certificates/gift cards/event tickets to the CSW/Requestor. Instruct CSW/Requester that the vendors’ receipt(s) for the food/items purchased, unused food certificates/gift cards, or change, must be submitted within five business days.

**NOTE:** If within five business days, the vendors’ receipt(s), unused food certificate(s)/gift card(s), or change, have not been submitted, contact the CSW/Requestor the SCSW/Manager, and the Assistant Regional Administrator (ARA), via email to request immediate submission.

1. Provide a stamped return addressed envelope to CSW/Requestor, if the food certificates/gift card is to be given to a caregiver/youth. CSW/Requestor is to instruct the caregiver/youth to return the receipts within 72 hours. If the receipts are not returned, CSW/Requestor will contact the caregiver/youth. If the receipts are not available, an annotation will be made in the case, and in the perpetual log or on the DCFS 47 for control purposes. If the receipts are lost or destroyed, the CSW/Requestor should obtain a DCFS 77, Loss Affidavit, to account for the lack of receipts.
2. Ensure the CSW/Requestor has written the child’s/youth’s name, and case identification number on the vendors’ receipt(s).
3. Receive copies of vendors’ receipt(s) with child’s name and identification number on it or copy of the DCFS 50, Missing Meal Receipts, if CSW/Requestor is requesting reimbursement of a meal or item purchased for a child. Staple the copies of the receipt to the DCFS 47. (Original vendors’ receipts or original DCFS 50 is submitted to the Cashier on all reimbursements. Original vendors’ receipt(s) or original DCFS 50 is submitted to Custodian when a food certificate/gift card is used for a child and no reimbursement is being requested.)
4. Annotate on the DCFS 45,the date the vendors’ receipt(s), or DCFS 50, the unused food certificate(s)/gift card(s)/event ticket(s) and/or change are submitted.

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| **NOTE:** All returned food certificates/gift cards/event tickets must be secured until re-issued. **Partially used gift card(s)** must be combined and re-issued for the total pooled value.  **Do not return to BFA.**  **Change** must be secured until it is sent to the **Fiscal Division**  **Deposit Unit.** |

1. File all documentation in a designated secure office location.
2. **WHEN: ORDERING FOOD CERTIFICATES/GIFT CARDS/EVENT TICKETS:**

**All orders must be ordered through the** **BFA** **Coordinator via e-mail to “Gift Card Requests”.**

**Custodian and Office Messenger’s Responsibilities**

1. The Custodian completes a DCFS 250**,** Procurement Request.

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| **NOTE:** When Food certificates/cards are down to approximately 50% of the office’s estimated monthly usage (see chart below) the stock must be replenished. |

**Estimated monthly usage (for food certificates/cards only)**

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| **Regional Office** | **Estimate of Monthly Usage** | **Re-order when Supply**  **Falls Below** |
| **Small Offices** |  | |
| Lancaster; Palmdale; Pomona; Santa Clarita; West LA; West SFV. | **$75 - $150** | **$40** |
| **Large Offices** |  |  |
| Belvedere; Compton; El Monte; Glendora; Lakewood; Metro North; Pasadena; SFS; SFV; Torrance; Vermont; Wateridge North and Wateridge South | **150 - $300** | **$75** |

1. The Custodian gathers all the DCFS 45 (s) and attaches them to the DCFS 250.

**NOTE:** The Processor will not proceed with the request if the Disbursement Logs and supporting documents do not match.

1. The Custodian submits the complete packet to the Custodian’s immediate Supervisor to review, and verify the cards issued to the office prior to this replacement have fallen below the specified amounts, as indicated in the above chart. The supervisor will submit the DCFS 250 and attached documents to the RA/Division Chief for signature.
2. Upon receipt of the DCFS 89-5 and signed DCFS 250, the Custodian e-mails them to the BFA Coordinator’s e-mail address “Gift Card Requests.” Keep the originals and a copy of the packet in the office’s designated location.

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| **NOTE:** When the order is ready for pickup, the BFA Coordinator will send a notification via e-mail. |

1. The Office Messenger will deliver the locked cash bag to BFA where the food certificates/gift cards will be counted with the Coordinator.
2. The Office Messenger brings locked cash bag back to the office. The locked cash bag is opened by the Processor and his/her immediate supervisor/manager, will count the food certificates/gift cards and verify the numbers on the DCFS 89-5.
3. The Custodian receives the food certificates/gift cards/ event tickets from the Processor or his/her supervisor. The Custodian secures them in a safe or locked cabinet until issued.
4. **WHEN: COMPLETING THE MONTHLY RECONCILIATION REPORT:**

**Processor’s Responsibilities**

1. Complete and sign the DCFS 46, Food Certificates/Gift Card/Event Tickets Monthly Reconciliation Report, by using the data from the DCFS 45(s). Attach DCFS 45(s) to the DCFS 46.

**NOTE:** Physical inventory of the food certificates/gift cards must be completed by two RA Designees prior to completing DCFS 46.

1. Submit the completed DCFS 46 and DCFS 45(s) to his/her supervisor/manager for review. The supervisor/manager will forward the DCFS 46 and DCFS 45(s) to the RA/Division Chief for final approval and signature.

1. Make copies of the signed DCFS 46 and the DCFS 45s; one set for the RA’s/Division Chief’s files and one set for the office’s designated file.

1. Insert any loose coins in an envelope and seal it. Complete a DCFS 55-1, Cash Deposit Form, keeping a copy for the office’s file. Insert the envelope, DCFS 55-1 and the original DCFS 46 and DCFS 45s in the locked cash bag.
2. Address a mail receipt to:

DCFS - Bureau of Finance & Administration

Fiscal Division- Deposit Unit

425 Shafto Place, Room 200

Los Angeles, CA 90020

1. Deliver the locked cash bag to the Fiscal Division- Deposit Unit. The receiving staff will sign the DCFS 55-1and provide a copy for the office files.
2. Send copies of the DCFS 55-1(s) and DCFS 46(s) to the BFA Food Certificates/Gift Cards/Event Tickets Coordinator.

1. Enter the required information on the DCFS 55, Cash Bag Control every time the cash bag is used. When all the lines are filled, the log must be kept in the office’s designated file and a new one started. Copies of all documentation must be retained for five (5) years.

**APPROVAL LEVELS**

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| **Section** | **Level** | **Approval** |
| **A.** | **SCSW** | DCFS 47 |
| **B.** | RA | DCFS 250 |
| **C.** | RA | DCFS 46 |

**OVERVIEW OF STATUTES/REGULATIONS**

**County Fiscal Manual (CFM)**

**Ch.1.1.3** -Internal controls must be followed to maintain the integrity of cash operations.

**Ch.1.1.4-** Internal controls must be followed to safeguard cash and other negotiable instruments.

**RELATED POLICIES**

**Procedural Guide 0900-515.10,** Meal Reimbursement/Food Certificates/Gift Cards

**LINKS**

**County Fiscal Manual (CFM)**

<http://auditorweb.co.la.ca.us/FileDownload.aspx?FileID=969>

**FORMS**

LA Kids

[DCFS 194-A](http://file.mylacounty.gov/SDSIntra/dcfs/docs/168524_DCFS194-AEmployeeAcknowledgementNegotiableForm.doc), Employee Acknowledgment of Negotiable Usage

[DCFS 250](http://file.mylacounty.gov/SDSIntra/dcfs/docs/1019277_DCFS250-ProcurementRequest02.2017.doc), Procurement Request

[DCFS 45](http://file.mylacounty.gov/SDSIntra/dcfs/docs/168888_DCFS45.dot), Food Certificate(s)/Gift Card(s)/Event Tickets Disbursement Log

[DCFS 46](https://file.my.lacounty.gov/SDSIntra/dcfs/docs/168889_DCFS46.xlsx), Food Certificates/Gift Cards/Event Tickets Monthly Reconciliation Report

[DCFS 47](http://file.mylacounty.gov/SDSIntra/dcfs/docs/168890_DCFS47.dot), Request for Food Certificates/Gift Cards/Event Tickets

[DCFS 50](http://file.mylacounty.gov/SDSIntra/dcfs/docs/168891_DCFS50.dot), Missing Meal Receipts

[DCFS 55](http://file.mylacounty.gov/SDSIntra/dcfs/docs/168894_DCFS55.dot), Cash Bag Control

[DCFS-55-1](http://file.mylacounty.gov/SDSIntra/dcfs/docs/168893_DCFS55-1CashDepositForm.dot), Cash Deposit Form

[DCFS 89-4](http://file.mylacounty.gov/SDSIntra/dcfs/docs/168904_DCFS89-4.dot), Client/CSW Acknowledgement of Receipt/Return of Food Certificates/Gift Cards/Event Tickets

[DCFS-77](http://file.mylacounty.gov/SDSIntra/dcfs/docs/168515_DCFS77LossAffidavit.doc), Loss Affidavit

[Security Incident Report](http://file.mylacounty.gov/SDSIntra/dcfs/docs/236245_SecurityIncidentReport(2016).pdf)