**Section 401.APPENDIX C Management Representations of Child Welfare Agency Financial Condition and Operations**

The chief fiscal officer and an authorized representative of the governing body shall prepare responses to the following representations about the operations of the child welfare agency for the prior fiscal year and submit them to the Department within 180 days after the end of the agency's fiscal year. This response shall be on a form provided by the Department and shall be signed and dated by the chief fiscal officer and the authorized representative of the governing body. When the child welfare agency functions within a larger multi-service agency, the responses shall be limited to the operation of the child welfare agency.

1) The agency has a bookkeeping system that includes, minimally, a chart of accounts and appropriate accounting journals.

2) The agency has paid its payrolls in accordance with specified payroll schedule.

3) The agency has paid relative caregivers and/or foster parents in accordance with its established payment schedules.

4) All payroll taxes or other tax liabilities have been paid on or in advance of the date required by all taxing authorities.

5) The agency has not defaulted on any debt.

6) The agency has billed funding agencies within 60 days for amounts due.

7) The agency has not failed to collect billings and has not had to write off billings.

8) The agency has adequate assets to provide for agency operations and services such as staff, taxes, rent, utilities, and supplies for a period of at least 30 days.

9) The agency has not loaned money to agency employees or members of the board of directors.

10) The agency does not have an operating deficit for the year.

(Source: Amended at 24 Ill. Reg. 9340, effective July 7, 2000)