

Changes to Backup Documentation Requirements for Journal Entries in RI-FANS

Effective September 1, 2017

Summary

- New policy A-8 – Developed as a result of a recent LEAN event
- Designed to:
 - Clarify the journal entry reviewer’s role and responsibilities
 - Specify what supporting documentation is required for a journal entry
 - Encourage the use whenever possible of the short text field to provide concise, meaningful explanations for journal entries
 - Make maximum use of the electronic attachment documentation feature (the “paperclip”) in RI-FANS and provide guidance on what to attach
 - Apply only to entries greater than \$500
- Benefits:
 - Provide a better audit trail for the reviewer, A&C and our auditors
 - Assist agencies in the event of staff turnover - many entries are recurring and the documentation to complete the entry in subsequent periods will reside in RIFANS
 - Reduce records storage costs

The Journal Entry Description Field

- The description field in the header section of a RI-FANS journal entry should contain a brief, but informative and meaningful description of what the journal entry is designed to accomplish.
- If the information in the description field provides enough verifiable information, such as a reference to a prior journal entry number or some other RI-FANS document, so that an approver can be reasonably assured that the journal entry is both appropriate and accurate, then extra backup documentation is not required to be attached (although it still can be).
- Journal entries with a description field saying only “Backup on File at Agency,” with nothing else attached, should be rejected.

Why Would Anyone Ever Do This???

- There is never a reason to provide a copy of the current journal entry as backup for itself!
- There is also no reason to attach a copy of an ADI template that was used to create a journal entry.
- Such attachments serve absolutely no purpose and they actually slow down the journal entry review process.



Forms of Backup Documentation

- Backup documentation may be in the form of an Excel file, a pdf file, a Word document, an email, or any other document that supports the dollar amounts and the purpose of the journal entry.
- Backup may also be in the form of a descriptive paragraph composed by the journal entry initiator by using the Short Text box.

How Much Backup Should be Included

- Deciding how much backup documentation to attach to a particular journal entry is a matter of judgment.
- Backup documentation should be sufficient in both detail and scope as to allow the reviewer to have a complete picture of the initiator's intent and the source of the documentation without having to request further clarification.
- On the other hand, the attachment of excessively detailed documentation is counterproductive. In such cases, a spreadsheet summarizing the content of this documentation, along with a short text by way of explanation, would be more helpful to a journal entry reviewer.

Short Text Content

- A short text should not be used as a substitute for backup documentation if this documentation is of a manageable size. It may, however, be used as a supplement to such documentation.
- A short text may be used as a substitute for backup documentation if this documentation is too voluminous to attach to the journal entry. In such cases, the short text should give a specific reference to where the full backup documentation may be accessed in case someone later needs to examine it in detail.
- Such a reference might be to:
 - The name of a particular electronic file on an agency's common drive.
 - The name of a particular hard copy document along with the name and office location of the person in whose custody it is.
 - A link to an agency web site where the supporting documentation may be found.

Retention of Backup Documentation

- All backup documentation, whether in electronic or hard copy form, must be retained for the period of time specified in the approved record retention schedule for the agency initiating the journal entry.



Personal Information Prohibited

- Backup documentation should not contain personally identifiable information, including, but not limited to, the following:
 - Client names
 - Employee or client home addresses and personal email addresses
 - Home and personal cell phone numbers
 - Social Security, driver's license, or other government identification numbers
 - Date and/or place of birth
 - Marital status, citizenship, legal status, race/ethnicity, religious preference, gender, or sexual orientation
 - Spouse's or children's information, and emergency contact information
 - Medical and/or disability information (protected under HIPAA or not)
 - Law enforcement, educational, and financial information
 - Copies of personal checks

Personal Information Prohibited (cont'd)

- If any such personally identifiable information is on the original documentation, the journal entry initiator must be sure to edit it out of the copy that he or she will be attaching to the journal entry.