



## North Carolina Department of Health and Human Services Office of the Controller

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December 21, 2009

Dear County Director of Social Services/Child Support Enforcement Agency Directors:

**Subject: DSS Fiscal Manual Updates/Changes**

The DSS Fiscal Manual has been reissued with the date of December 31, 2009. The reissued DSS Fiscal Manual replaces all past issuances of the DSS Fiscal Manual. The DSS Fiscal Manual is available to local DSS personnel via the DHHS Office of the Controller website. In addition, copies of the most important correspondence (e.g. Dear County Director letters and Dear Child Support Enforcement Agency Directors letters) are posted on our website for your convenience for viewing or downloading.

You may locate the DSS Fiscal Manual from the DHHS Office of the Controller Home page:  
<http://www.ncdhhs.gov/control/>

Click on County Departments of Social Services  
Click on Fiscal Manual

The following is a brief summary of the updates/changes made to this fiscal manual reissue.

- 1) Application code 087 is used to report FNS Recovery #2. Application code 089 is now inactive. The Part I and Part II reporting criteria for the new application code can be found in sections III A and B.
- 2) Instructions pertaining to direct charging have been added to Part III-B.
- 3) Instructions pertaining to county fiscal audit reporting procedures have been added to section VII-A.
- 4) Appendix-I under the linked titled "New Updates 2nd Qtr" for a direct link to these and other DSS Fiscal Manual revisions.

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If there are questions concerning this DSS Fiscal Manual or how to access the website, please contact the County Administration Accounting Unit at (919) 733-2306.

Sincerely,

[signed]

Laketha M. Miller

LMM/pt

cc: Jack W. Chappell  
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