

WAC 388-101D-0270 Client financial records. (1) For client funds that the service provider manages, the service provider must retain documentation including documentation for bank and cash accounts.

(2) The service provider must also keep the following documentation for client financial transactions:

- (a) Monthly bank statements and reconciliations;
- (b) Checkbook registers and bankbooks;
- (c) Deposit receipts;
- (d) Receipts for purchases over twenty-five dollars;
- (e) A ledger showing deposits, withdrawals, and interest payments to each client; and
- (f) A control journal for trust accounts.

(3) The service provider must keep the following documentation for cash and debit transactions:

(a) A detailed ledger signed by the staff who withdrew any of the client's money;

(b) A detailed accounting of the funds received on behalf of the client including:

(i) Cash received from writing checks over the purchase amount; and

(ii) A list of where the money was spent.

(c) Receipts for purchases over twenty-five dollars when service provider staff withdrew the money.

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