

accumulated over a period of 183 days and totaled \$296.73. The applicant made a partial payment of \$85.01 which left a balance of \$211.72.

$\$296.73 \div 183 \text{ days} = \$1.62 \text{ average cost/day.}$

$\$1.62 \times 30 = \$48.60 \text{ maximum amount of payment.}$

NOTE: When the utility bill balance remaining after the applicant has made a partial payment is less than the average cost/day times 30 days, that is the payment amount.

➤ **Payment Amount for Telephone Service**

When an applicant meets the criteria for telephone services, the Worker authorizes payment only for basic charges for up to 30 days, plus federal tax. Payment is not authorized for long-distance calls, wires, or other special services. There is no time limit for disconnected telephone service when the requirements in Section 20.2.4.B.1, Services Covered, above are met. However, eligibility for the telephone assistance programs in Sections 20.5 and Section 20.6 must be explored first.

➤ **Payment Amount for Bottled Gas, Fuel Oil, Coal and Wood**

When the applicant uses energy that is not regulated by the Public Service Commission (PSC), the Worker must determine the amount of payment by referring to the chart below for a 30-day supply of fuel.

Type	Unit	Maximum Amount
Bottled Gas	Gallons	135
Bottled Gas	Pounds	300
Coal	Tons	1
Fuel Oils	Gallons	150
Wood	Cords	1

NOTE: A cord of wood, when neatly stacked, occupies a volume of 128 cubic feet.

20.3.2.B Need

Resources of the deceased shall consist of readily available liquid assets such as, but not limited to, life insurance policies, burial trust funds, cash, checking and/or savings accounts, certificates of deposits, etc.

The Worker must verify the availability of these liquid assets prior to approval of the burial application. If the information is not known by the responsible relative it must be explained to the responsible relative they are attesting there are not sufficient resources by signing the DFA-67-A and DFA-BU-1, and that a claim will be placed against the estate of the deceased.

If the applicant indicates that, for an adult burial, the deceased had at least **\$1,000** in available resources, the Worker must find the application ineligible for benefits. **The income limit for the deceased must not have been more than 133% of the FPL. The income in verification would just be for the deceased. The income counted would be for the past 30 days from the date of death. The SNAP budgeting rules would be followed for counting the deceased's income.**

20.3.2.C Applicant

If an **applicant** (i.e., one who is liable or one who simply wishes to pay the allowable amount) indicates that he agrees to make the allowable payment of **\$1,000 to the funeral home**, the Worker must deny the application for payment of burial. See Section 20.3.5

If the **applicant** agrees to pay any amount less than the allowable amount or indicates that he cannot make any payment toward the allowable amount, the Worker must approve application for a burial payment providing all other eligibility requirements are met.

20.3.2.C.1 Responsible Relative

A responsible relative is a relative who is liable for the burial costs of the deceased, i.e., spouse, children, parents or siblings. If the applicant is a responsible relative then the Worker must check their readily available liquid assets such as, but not limited to cash, checking, savings, proof of income.

20.3.2.D Maximum Allowable Payment

The income limit for the indigent burial program is 133% of the federal poverty level. This would be the income limit of the responsible relative. The household size and income would include all individuals that reside in the same household as the responsible relative. The deceased and their income would not be included in this. There is no asset test for the responsible relative.

If the responsible individual is not also considered a responsible relative (spouse, child, parents, siblings) then the income does not need to be verified. The income limit applies to responsible relatives only.

If a responsible relative applies and is over the income limit someone else cannot reapply in place of the responsible relative. The burial would remain denied once a responsible relative come forth and is found over the income limit.

The maximum allowable payment is the limit on the amount of payment that can be received by the funeral home when the Department of Health and Human Resources (DHHR) participates in the payment of a burial. The extent of the DHHR's participation, or the amount of the program benefit, is determined by the burial rate and, when applicable, the amount which exceeds the maximum allowable payment.

The maximum allowable payment is not to be confused with the burial rate. The maximum burial rate is the amount the DHHR will make toward the cost of all funeral-related expenses.

The maximum allowable payment is also used to establish eligibility for a burial payment in relation to the resources of the deceased and to contributions made by responsible relatives.

Finally, the maximum allowable payment is used to establish the amount of resources (i.e., payment received from sources other than the DHHR) that may be received by the funeral home before the maximum burial rate is reduced.

The maximum allowable payment for burials may not exceed \$2,200. The amount of resources that are exempted before being applied to the burial rate is \$1,200 (exempted resources amount of \$1,200 + burial rate of \$1,000 = \$2,200). Therefore, the DHHR will not participate in the burial costs when the total amount of resources received by the Funeral Home Director for a burial is \$2,200 or more. When the amount of resources exceeds \$1,200 but is less than \$2,200, that amount, the excess, is less than \$2,200 this amount will be deducted from the burial rate from the \$1,000. The income limit is 133% of the FPL.

Example: The Funeral Home Director receives payment of resources on a burial for \$1,450.

\$1,450 Resources

- \$1,200	Exempted resource amount
\$250	Excess
\$1,000	Burial rate
- \$250	Excess
\$750	Amount of payment received by the Funeral Home Director from the DHHR
\$1,450	Resources
+ \$750	Burial payment
\$2,200	Maximum allowable payment (total payment received by the Funeral Home Director)

20.3.2.E Interment Plans

The following instructions describe the casket and merchandise that must be used when the DHHR makes payment for burial. In addition, certain types of allowable interment plans are described.

The burial rate will include the casket, ~~outside wood or concrete box, clothing,~~ and transportation. There is no extra allowance for local or long distance transportation for the deceased. **The burial is to be direct burial. Direct burial means the removal of the remains from the place of death, casket for the deceased and transportation to a West Virginia cemetery.**

20.3.2.E.1 Casket

The following is a description of the type of casket which must be used when the DHHR is making payment of the burial rate.

The casket shall be at least, but shall not exceed, a flat top or oval top constructed with wood or wood products and covered with such exteriors as doeskin, lambskin, moleskin, plain or embossed cloth. ~~The outside container shall consist of a wood or concrete box.~~

No casket ~~or outside container~~ other than that which is described above shall be used unless the Funeral Home Director does not have an appropriate casket or outside container available and he agrees to absorb the higher cost of the more expensive casket or outside container.

If anyone (e.g. relative, friend, etc.) provides a better or more expensive casket ~~or outside container~~ than that which is described above, the DHHR will not participate in the payment of the burial expenses.

20.3.2.E.2 *Direct Cremation*

Direct cremation is the preferred method under the indigent burial program. Direct burial is used in place of cremations pursuant to the decedent's religion or otherwise prohibited by federal law, state law or regulation in which case, burial will be substituted in place of cremation. Direct cremation includes the removal of the remains from the place of death; container; and crematory fees. The person who has made application for burial expenses may request that the deceased be cremated. Cremations are allowed under the burial program policy. The applicant and Funeral Home Director must understand that the burial rate (\$1,000) and maximum allowable payment (\$2,200) will apply to cremations as well as any other interment plan.

20.3.2.E.3 *Burial of Two or More Bodies in One Casket*

In certain rare situations, when it is warranted by the condition of the bodies, or when it is desired by the family, the DHHR will make payment for the burial of two bodies in one casket, but this payment is the same amount for a single body.

The next of kin or any persons who may be chargeable with the burial expenses of the deceased, or the person taking responsibility for making the burial arrangements, and the Funeral Home Director must agree to this type of interment. The Funeral Home Director also must notify the DHHR prior to the burial that two or more bodies are placed in the same casket and state the reason given for this type of arrangement.

Burial of Two or More Bodies in One Casket Example: Two infants are buried in a casket. The DHHR will pay only the burial rate of \$1,000 and apply the maximum allowable payment of \$2,200.

20.3.2.E.4 *Green Burial*

Green Burials are no longer covered under the indigent burial program.

Green Burials, sometimes also referred to as "natural burials", are non-religious burials in which the body is prepared without chemical preservatives (or with non-toxic chemicals), buried in a biodegradable casket, and no outside container is used. This burial technique is an alternative to traditional burial with the focus being on less harm to the environment. It is likely green burials would occur on private property.

The person who has made application for burial expenses may request that the deceased have a green burial. Green burials are allowed under the burial program policy. The applicant and Funeral Home Director must understand that the burial rate (\$1,250) and maximum allowable payment (\$2,450) will apply to green burials as well as any other interment plan.

20.3.2.F Application Submittal Deadline

Payment for burial expenses cannot be made unless the application form, DFA-BU-1, has been completed and the applicant found eligible for payment and the date of interment or cremation did not occur more than 30 days prior to the date of application. The application form must be signed in blue ink.

20.3.3 DIRECT BURIAL RATE

The **direct** burial rate of **\$1,000** is the maximum amount that will be paid by the DHHR. This rate applies to all burials. Under no circumstances is this rate negotiable regardless of the specific burial plan desired by the applicant.

20.3.4 DEVELOPMENT OF RESOURCES

The development of resources is a joint responsibility of both the DHHR and the Funeral Home Director. However, the DHHR's activity in the development of resources is limited to the estate of the deceased and only in situations when the estate is sufficiently valued to obtain up to the **\$1,000** reimbursement to the DHHR.

The Funeral Home Director may develop resources from many different sources. Whenever the Funeral Home Director develops an amount of resources that exceeds the exempted resource amount of **\$1,200**, the DHHR will deduct this amount from the burial rate. When the Funeral Home Director receives resources which exceed the exempted resource amount after payment is received from the DHHR, the DHHR must be reimbursed by the Funeral Home Director.

Development of Resources Example 1: The Funeral Home Director receives payment of resources on a burial for **\$500**.

\$500	Resources
- \$1,200	Exempted resource amount

\$0	Excess
\$1,000	Burial rate
- \$0	Excess
\$1,000	Amount of payment received by the Funeral Home Director from the DHHR
\$500	Resources
+\$1,000	Burial payment
\$1,500	Maximum allowable payment (total payment received by the Funeral Home Director)

In this example, the Funeral Home Director is entitled to receive \$700 in additional resource before the maximum allowable payment of \$2,200 is reached. Assume further that the Funeral Home Director receives \$800 in additional resources after the burial payment from the DHHR was received. The Funeral Home Director must reimburse the DHHR \$100 because the maximum allowable payment was exceeded by \$100.

20.3.4.A Resources Obtained for Burials

Resources of up to \$1,200 may be obtained toward the cost of a burial for a total maximum payment of \$2,200 before the resources are deducted from the burial rate.

	Resource Payment	Program Benefit	Total Payment to Funeral Home
Example 1	\$1,800	\$400	\$2,200
Example 2	\$1,000	\$1,000	\$2,000

20.3.4.B Resources Due to the DHHR

The DHHR is entitled to receive resources from the following sources:

- The deceased's estate; and
- The amount of resources developed by the Funeral Home Director which exceeds the exempted resource amount.

20.3.4.B.1 *Form DFA-BU-3, Affidavit of Burial Costs and Supporting Documentation*

The DHHR will seek reimbursement of burial costs by filing an Affidavit of Burial Costs with the Office of the County Clerk having jurisdiction of the deceased's estate (the county in which the deceased maintained his residence or the county in which the deceased owned real estate). The Worker must attempt to obtain sufficient information about the deceased's estate in order to make decisions to seek reimbursements. If the Worker determines that the minimum value of the estate is **\$1,000** after the costs of administration are deducted, the Worker must seek reimbursement.

According to the West Virginia Code, supporting documentation must be included with the DFA-BU-3 form when it is submitted to the Office of the County Clerk. This documentation will be a copy of the DFA-67-A, Burial Billing Form, (refer to Section 20.3.6, Burial Payment Process) and a copy of the Accounts Payable Monthly Burial Report.

The Monthly Burial Report is a list of names of the deceased for each county with the vendor name, document I.D. number, warrant number, warrant date, and the amount of payment made by the DHHR to the vendor. This document fulfills the requirement that verification of an actual payment must be made just as the DFA-67-A form verifies that an actual request for payment was made by the vendor. The DFA-BU-3 form establishes that the DHHR has filed a claim against the estate. Each month, Accounts Receivable, Office of Accounting will prepare the Monthly Burial Report showing a list of deceased persons based on the DFA-67-A forms submitted for that month. The Financial Clerk will submit to the Office of the County Clerk one copy of the Monthly Burial Report, one copy of the DFA-67-A, and the original DFA- BU-3, Affidavit of Burial Costs, for each name on the list. When it has been determined that an estate does not exist or insufficient resources in the estate precludes the necessity of establishing a claim, the Financial Clerk will cross out the deceased's name on the list and not submit supporting documentation for that burial.

20.3.4.B.2 *Instructions for Completing Form DFA-BU-3*

The Financial Clerk will complete the DFA-BU-3 form on all cases. The Affidavit of Burial Costs is a form letter and is completed as follows:

➤ *Introductory Statement*

The Financial Clerk will enter the name and address of the County Clerk. The name of the deceased and the amount of the claim is entered in the spaces provided. The amount of the claim cannot exceed **\$1,000**.

➤ ***Affidavit and Verification***

The affidavit and verification process includes the following:

- The Financial Clerk enters his name, the amount of the claim against the deceased's estate, and the name of the deceased in the spaces on the form.
- The Financial Clerk signs his name in the "Affiant" space and obtains the signature of the Notary Public.
- The DFA-BU-3, plus a copy of the DFA-67-A, Burial Billing Form, is attached to the Monthly Burial Report and submitted to the Office of the County Clerk.

20.3.4.B.3 *Reimbursement from the Deceased's Estate*

When the Financial Clerk receives reimbursement from the deceased's estate for the amount of the burial costs paid by the DHHR, he will make a direct deposit of this reimbursement to the burial program for the fiscal year in which the burial was paid.

20.3.4.B.4 *Release of Lien against Estate*

Following deposit of the reimbursement check from the deceased's estate for the amount of the burial costs paid by the DHHR, the Financial Clerk will forward a copy of a lien release packet. The lien release packet consists of the following:

- A copy of the DFA-67-A;
- A deposit ticket;
- A copy of the completed DFA-BU-3; and
- A copy of the warrant report.
- **Date of death of client**

A notarized release nullifying the lien against the estate is signed, and copies are sent to the Office of the County Clerk, the Financial Clerk, and the Office of Accounting.

20.3.4.C Resources Due to the Funeral Home Director

20.3.4.C.1 *Types of Resources*

It is the responsibility of the person who made the burial arrangements and the Funeral Home Director to apply for and develop the following potential resources which may be available to meet burial expenses:

- Statutory Death Benefit Plans
 - Social Security Administration
 - Veterans Affairs (VA)
 - Workers' Compensation
 - United Mine Workers of America
 - Other statutory death benefits
- Private Death Benefit Plans
 - Life Insurance
 - Prepaid Burial Trusts
 - Other private death benefit plans
- Contributions from friends and relatives
- Automobile Liability Insurance
- Other

20.3.4.C.2 *Treatment of Resources*

All resources are treated the same, regardless of whether or not the deceased was a recipient of public assistance or any other type of benefit from the DHHR or other agencies. Please note that the treatment of resources discussed in this section is exclusive of resources received by the DHHR from the deceased's estate as discussed above.

20.3.5 APPLICATION PROCESS

20.3.5.A General Instructions

Although it is preferable that the application for payment of burial expenses be made by the surviving spouse or other close relative, the application may be made by the person who has accepted responsibility for making burial arrangements. This includes, but is not limited to, the Funeral Home Director, friends, and neighbors. All applicants must be at least the age of 18.

- Form DFA-BU-1, Application for Burial Expenses, will be used in taking applications for payment of burial expenses.
- Form DFA-BU-2, Affidavit of Responsible Relative, is used to determine whether certain relatives, who are designated under State Law as liable for burial expenses, are financially able to make payment of all or part of the maximum payment allowed by the Department. In order to maintain the Department's policy of developing all possible resources, other relatives who are not designated under State Law as liable for burial expenses are also evaluated as to their ability and willingness to pay all or part of the appropriate burial rate.

20.3.5.B Liability of Responsible Relatives

As indicated in the Public Welfare Law §9-5-9, liability of relatives for support, certain relatives of the deceased who are financially able shall be responsible to pay the expenses of burial. These relatives are listed in the order of priority:

- The spouse (even if living apart, if they are still legally married)
- The children
- The parents
- The siblings

"Financially able" is defined as the responsible relative's financial ability to make payment toward or the entire maximum payment allowed by the DHHR. The income of the responsible relative must be verified. The income limit is 133% of the FPL. The needs group and income group would consist of the responsible relative and those living with the responsible relative, at the time of application. The most recent 30 days of income would be counted starting with the date of application. The budgeting rules would follow SNAP Policy. The applicant has 10 days to provide income verification or the application will be denied if income is not verified within that time.

NOTE: A spouse is not considered under state law a responsible relative liable to pay the burial costs.

In many situations, other relatives (spouse, nephew, niece, etc.) who are not legally liable for payment of burial costs will take the responsibility for arranging the burial and make applications for burial expenses.

20.3.5.C Completion of Form DFA-BU-1, Application for Burial Benefits

Form DFA-BU-1 must be completed when an individual is applying for burial assistance. Payment for burial expenses cannot be made unless this form has been completed, the applicant found eligible for payment, and the date of interment or cremation did not occur more than 30 days prior to the date of application.

Generally, the county in which the individual resided at the time of death will assume the responsibility for accepting the application and making payment for eligible individuals. When the individual did not die in the county of his residence, the following instructions will apply:

- When the deceased dies in another county or state while visiting or receiving medical treatment, the county of residence will assume responsibility for accepting the application and making payment.
- When the deceased dies in a state institution or nursing home, that facility will contact relatives who will take charge of the burial arrangements. In most situations, the relatives will have the deceased returned to the county in which he resided prior to his death. When this occurs, the county in which the deceased has been returned will accept the application and process payment.
- Situations may occur, however, when the person who has taken charge of the burial arrangements, including the institution or nursing home administration, may wish to inter the deceased within the county in which the institution or nursing home is located. When this occurs, that county will accept the application and process payment.
- When a non-resident of West Virginia dies while visiting or traveling through the state, the county in which he dies will assume the responsibility for accepting the application and, if eligible, process payment. This procedure applies only when the deceased's interment will take place in West Virginia.
- However, situations may occur when someone from another county has taken responsibility for the burial arrangements and wishes to have the deceased interred in

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that other county. When this occurs, the other county will accept the application and process payment.

- If so desired by the applicant, a burial application can be received via the mail. If the applicant wants to apply through the mail, the Worker will mail the application forms with an accompanying letter of instructions that include a deadline for returning the completed application through the mail. The instructions will also request a copy of the death certificate and the deceased's social security number if not included on the certificate. After the application is received through the mail, the Worker will carefully review the completed application form and make a decision regarding eligibility or request the applicant to supply additional information.

The following instructions must be followed when completing Form DFA-BU-1:

- Section A and B, Identifying Information: The required identifying information in these two sections is self-explanatory. If the deceased was a non-resident of West Virginia at the time of death, the applicant must explain why the deceased is to be buried in West Virginia. This explanation is needed in order to assure that family and relatives have been notified and are aware that the deceased will be buried in West Virginia.
- Section C, Your Relationship to the Deceased: If the applicant indicates that he is a child, **parents or siblings** of the deceased (liable relative), he must complete Form DFA-BU-2, Affidavit of Responsible Relative. If the applicant indicates that he is not a liable relative, he will be requested to complete Form DFA-BU-2 for the purpose of developing potential resources.
- Section D Need and Estate of the Deceased: The applicant must place an "X" on the line next to the statement which indicates his knowledge of whether the deceased's estate had sufficient resources equal to the maximum allowable payment. When the applicant indicates the estate has at least **\$1,000** in resources to pay for the burial costs, the case will be found ineligible for a burial assistance.
- Section E, Heirs of the Deceased: The applicant must complete this section which involves questions about the heirs of the deceased.
- Section F, Resources: The applicant must indicate the type and amount of resources received or to be received toward the burial expenses. It will be the responsibility of the applicant to report this accurately and completely. It may be necessary for the applicant to contact the Funeral Home Director regarding this item to insure accuracy. Finally, the Worker should inform the applicant that the DFA-67-A, Burial Billing Form, submitted by the Funeral Home Director will be compared with Section F for discrepancies.
- Section G, Signatures: The applicant must read each of the three statements and place an "X" in "Yes" or "No" prior to signing and dating the application form. The Worker should ask the applicant if he understands each of the three statements and verbally explain any of the statements that the applicant does not understand.

The applicant must sign and date the application form. The Worker must enter the following information in the recording section:

- Action taken on the application - This will include approval, denial, or pending status of the application. In addition, the Worker will indicate if the DFA-BU-2 form was completed by a responsible relative and any other information as required.
- The Worker must also indicate whether the deceased was receiving any program benefits from the DHHR at the time of his death.

20.3.5.D Completion of Form DFA-BU-2, Affidavit of Responsible Relative

The purpose of the DFA-BU-2, Affidavit of Responsible Relative is used to determine financial ability of those responsible relatives who are liable for the burial costs of the deceased and to determine sufficient ability of other relatives who wish to contribute to the burial costs but are not liable.

The DFA-BU-2, will be completed by the applicant in the following manner:

- When the applicant is a relative who is liable for the burial costs of the deceased, Form DFA-BU-2 must be completed. If the relative refuses to complete the form, the application is denied.
- When the applicant is a relative who is not liable for the burial costs, the Worker will request the relative to complete the form for the purpose of developing resources. He may refuse to complete the form and the application is not denied.
- When the applicant is not a relative of the deceased, he completes the form for the purpose of developing resources, but does not sign the form.

The completion of the form is self-explanatory. The Worker shall explain to the person signing the form that witness signatures are required only when the person signs the form with his "mark". In this situation, the persons who act as witnesses must actually see the person place his "mark" on the form.

20.3.5.E Decision on the Application

After the applicant has completed the application form, DFA-BU-1, and the Affidavit of Responsible Relative, DFA-BU-2, the Worker can take the appropriate action on the application:

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- All questions on the application form must be answered by the applicant and signed and dated by the applicant when appropriate. The DHHR will not make payment if the DFA-BU-1 form is not completed or completed improperly.
- When the applicant is a liable relative, the DFA-BU-2 must be completed. If not, the application must be denied.
- If the relative who signed the DFA-BU-2 form agrees to pay for the burial costs, the application must be denied.
- If the applicant indicates in Section D of the DFA-BU-1 form that the deceased had sufficient resources to pay for the burial costs, the application must be denied.
- If the applicant indicates in Section F of the DFA-BU-1 form that sufficient resources will be applied toward the burial that is equal to or exceeds **\$1,000**, the application must be denied.

After consideration is given by the Worker to the above items, he will make a decision regarding the eligibility for payment of burial costs and make a recording on the application form to support his decision.

When the Indigent Burial application is denied, the Worker must send a completed DFA-BU-4 notification to the person who made application for the burial. In addition, a copy of the DFA-BU-4 must be sent to the funeral home that provided burial services for the deceased. If the application was made by the Funeral Home Director or staff, when no relatives, friends, or other persons are available, the original DFA-BU-4 is sent to the funeral home directly. The DFA-BU-4 form is found on the Division of Family Assistance (DFA) intranet site.

The reason for the denial must be stated on the notice. In addition, the Fair Hearing and/or Conference Request form, DFA-FH-1, must be included with the denial letter and sent to the applicant. A copy of the denial letter must be placed in the deceased's file.

20.3.6 BURIAL PAYMENT PROCESS

The DFA-67-A, Burial Billing Form, is completed by the Funeral Home Director and submitted to the DHHR. It is used in the payment process for the purpose of determining the amount of payment to be made by the DHHR to the Funeral Home Director.

20.3.6.A Responsibilities of the Funeral Home Director

As indicated above, the Funeral Home Director will complete the DFA-67-A form. The signature must be in blue ink. If any questions arise in completing the form, the Funeral Home Director should consult the Funeral Home Director Handbook or contact the Worker for questions about form completion.

20.3.6.B Responsibilities of the Worker

The Worker and his Supervisor will enter their signatures and date upon the completed DFA-67-A form in blue ink. In addition, the Worker must compare the resources reported by the Funeral Home Director on the DFA-67-A form with the resources reported by the applicant on the DFA-BU-1 application form. Any discrepancies must be resolved by contacting the applicant and Funeral Home Director.

Approval will be withheld until the discrepancies are resolved. If necessary, the Worker may request verification of statements or claims made by the applicant or the Funeral Home Director.

NOTE: The Worker, his Supervisor, the Financial Clerk, and the Funeral Home Director or his designee, must sign their appropriate sections on the original DFA-67-A in blue ink only.

The purpose of this procedure is to provide authorization for payment since payment to the Funeral Home Director is handled through the Office of Accounting.

Red Ink on the original document is reserved for Auditors use only.

20.3.6.C Responsibilities of the Financial Clerk

The Financial Clerk will receive the DFA-67-A, Burial Billing Form, from the Funeral Home Director. Upon receipt of this invoice, the Financial Clerk will be responsible for pre-auditing and editing. Items to be reviewed before submittal for payment are:

- Federal Employer Identification Number (FEIN) in the upper right-hand corner
- County number and mailing address
- Legible vendor name and mailing address
- Correct payment amount on Line Item 7 or Item 9
- Date of death

- Date of interment
- Proper signatures and dates entered (blue ink on original)

Upon completion of the audit, the Financial Clerk must stamp the DFA-67-A with a certification stamp and sign and date the spaces made by the stamp in blue ink. The original and two copies of the DFA-67-A will be submitted to the DFA in the burial packet. The burial packet consists of the DFA-67-A (original and two copies), DFA-BU- 1, and DFA-BU-3. The completed packet must be submitted to the DFA Policy Unit no later than 3 business days after the receipt from the customer. All back-up material pertaining to the burial will remain in the local office.

In order for the Financial Clerk to have a record of burials submitted for payment, a Log for Burial Payments must be maintained in each local office. On this log, the following items are suggested:

- Date the DFA-67-A was received for payment
- Name of vendor
- Name of deceased
- Date the DFA-67-A was submitted to the DFA
- Date the Accounts Payable Monthly Burial Report was received from the DFA

When the Funeral Home Director indicates on the DFA-67-A form (Item 10) that he has applied for, but did not receive, certain resources at the time of burial, the Financial Clerk must develop a control to contact the Funeral Home Director every 60 days from the date entered on the DFA-67-A form to determine if he received the resource.

If the Funeral Home Director receives any resources at a later date, he is required to reimburse the DHHR if these resources:

- Are in excess of the exempted resource amount; or
- When added to the resource received at the time of burial are in excess of the exempted resource amount.

Reimbursement Example: A Funeral Home Director submits a DFA-67-A for a burial. Resources received at the time of burial are \$550. Since the resource of \$550 did not exceed the exempted resource amount of **\$1,200**, the Funeral Home Director received a check for **\$1,000** from the DHHR. Later, the Financial Clerk has determined that the Funeral Home Director received additional resources in the amount of \$1,300.

Total resources received by the Funeral Home Director comes to **\$1,850** (\$550 + \$1,300 = \$1,850). The exempted resource amount was exceeded by **\$650** (**\$1,850 - \$1,200 = \$650**).

The Funeral Home Director must reimburse the DHHR for **\$650**.

Computation procedures when the actual cost of burial is less than the amount of payment requested from the DHHR and/or resources due to the Funeral Home Director.

In order to use this computation procedure, it is necessary to compute the amount of payment requested from the DHHR as outlined on the DFA-67-A, Burial Billing Form, Item 2 through Item 7.

The actual cost incurred in providing the burial is used in computing the amount of payment entitled to the funeral home.

20.3.7 CORRECTIVE ACTION

Corrective Action must be taken, regardless of who made the error. When the funeral home receives payments above the allowed resource amount of **\$1,200**, the funeral home must reimburse the DHHR any amount which exceeds the allowed resource amount.