


Idaho Department of Correction 	Standard Operating Procedure	Title: Receipts: Cost of Supervision and Miscellaneous		Page: 1 of 5
		Control Number: 114.03.03.005	Version: 3.0	Adopted: 01-15-1995

Brent Reinke, director, approved this document on 06/17/2014.

Open to the public: ☒ **Yes**

SCOPE

This standard operating procedure applies to all Idaho Department of Correction employees.

Revision History
Revision date (06/17/2014) version 3.0: Revision of language throughout the document, revise title to better match content, update to current formatting.

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BOARD OF CORRECTION IDAPA RULE NUMBER 114

Inmate Funds Receipt and Maintenance

POLICY CONTROL NUMBER 114

Fiscal Policy

PURPOSE

The purpose of this standard operating procedure is to provide instruction and information for managing and processing receivables and deposits made to the Idaho State Treasurer's

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Office. It is the policy of the department to manage its fiscal responsibilities in accordance with Generally Accepted Accounting Practices, and the laws of the state of Idaho.

RESPONSIBILITY

Chiefs of the Divisions of Management Services and Probation and Parole

The chiefs of the divisions of management services and probation and parole or designees have oversight responsibility for the cost of supervision (COS), special projects, travel reimbursements, and offender accounts.

Executive Financial Officer

The executive financial officer or designee is responsible for implementing this standard operating procedure and for ensuring employees and contractors are practicing the guidelines, standards, and procedures provided herein.

Financial Specialist Senior

The designated financial specialist senior in the fiscal unit is responsible for maintaining the offender trust accounting computer system.

COS Financial Specialist

The designated fiscal unit staff member is responsible for ensuring COS fees are debited and billing statements are mailed to offenders, referrals for collection are processed, and COS accounts are monitored.

Financial Technician(s)

The designated financial technician(s) located in the fiscal unit are responsible for

- Closing an offender's trust account
- Transitioning funds
- Reconciling offender receivables and offender payroll receivables
- Entering negotiable instrument information on an offender's account
- Preparing daily deposit
- Recording monthly electronic funds transfers

Financial Support Technician

The designated financial support technician located in the fiscal unit is responsible for data entering COS payments and preparing COS and MISC. deposits.

GENERAL STATEMENT

Fiscal staff deposits negotiable instruments according to statute. At no time may more than \$200 in negotiable instruments accumulate for more than 24 hours without depositing that money with the Idaho State Treasurer's Office.

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The financial support technician or the COS financial specialist enters COS payments into the offender trust accounting computer system (Reflections). A three-part bank deposit ticket is prepared (white, yellow, pink) for each deposit.

All deposits are given to the fiscal unit financial technician in offender accounts. The deposits are placed in a tamper proof bag and deposited nightly at the bank. The pink copy of the deposit slip is mailed back to the department by the bank and stapled to the corresponding yellow copy attached to the batch.

STANDARD PROCEDURES

1. Receipt Categories

- State and United States Treasury warrants
- Offender management fund checks
- Travel reimbursements
- Offender telephone revenue
- Offender vending revenue
- Special project invoice payments
- Cost of supervision offender payments
- Miscellaneous checks

2. Cost of Supervision Payments

The department provides each offender with a prepaid, addressed, business reply envelope with their bill each month. An offender who does not use the prepaid business reply envelope must mail the payment directly to the department at his own expense. Mailroom staff generally picks up payments from offenders who use the prepaid business reply envelopes from the US Post Office. If volume is large, the financial support technician may do the pickup instead.

Functional Roles and Responsibilities	Step	Tasks
Financial Support Technician	1	Count the number of payments received from the USPS. The total number of payments counted must match the log from the US Postal Service. If the numbers do not match, the financial support technician must call the USPS to resolve any errors in the count.
	2	Remove COS negotiable instruments from the envelope and verify the offender number.
	3	Electronically endorse negotiable instruments.
	4	Run a calculator tape on all COS negotiable instruments to establish a control total for processing.
	5	Enter offender payment data in the Reflections computer system. Print two copies of the completed batch.

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Functional Roles and Responsibilities	Step	Tasks
	6	Fill out the deposit slip with the batch total information. <ul style="list-style-type: none"> Cut the total off one of the batches and use it to secure to the negotiable instruments along with the white and pink copy of the deposit slip. Attach the yellow copy of the deposit slip and the calculator tape to the batch. File the batch in the 'hold file' awaiting the sweep sheet sent by the state treasurer's office.
	7	Give the negotiable instruments and the white and pink copies of the deposit slip to the fiscal financial technician. Fiscal staff takes the nightly deposit to the bank.
COS Financial Specialist	8	Receive the sweep sheet from the state treasurer's office and attach the sweep sheet to the corresponding deposit found in the hold file.
	9	Write the batch number and deposit total on the top of the sweep sheet.
	10	Post the sweep sheet information to the COS reconciliation.
	11	File the batch in 'current month hold' until the pink copy of the deposit slip is received back from the bank. Attach the pink part of the deposit slip to the back of the sweep sheet and permanently file.

3. Miscellaneous Deposits – Data Entry into STARS

Functional Roles and Responsibilities	Step	Tasks
Financial Support Technician	1	Vendor checks come in via US Mail, while IMF checks from offender accounts are hand delivered.
	2	Take photocopies of the negotiable instruments and any backup documents.
	3	Separate the stub from the negotiable instrument and then electronically endorse negotiable instrument.
	4	Verify the total by running two calculator tapes on the negotiable instruments.
	5	Enter the batch in the accounts receivable log. Manually assign a document number to each batch entered.
Financial Support Technician	6	Fill out the deposit slip and include the batch number and document number from the accounts receivable log. <ul style="list-style-type: none"> Remove the white and pink copy from the deposit book. Secure the negotiable instruments together along with the white and pink copy of the deposit slip and one of the calculator tapes. Give the yellow part of the deposit slip, the second calculator tape, and the photocopies with the backup detail to the COS financial specialist.

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Functional Roles and Responsibilities	Step	Tasks
COS Financial Specialist	7	Preparing for STARS data entry. <ul style="list-style-type: none"> • Fill out the coding sheet. • Create a batch header.
	8	Print the coding sheet and batch header. Attach them to the front of the documentation along with the yellow deposit slip and calculator tape provided by the financial support technician.
	9	Hold the batch until the sweep sheet arrives from the state treasurer's office. When it arrives, enter the information into STARS.
	10	Scan the batch and send by e-mail to 'payables' where processing continues. Send the hard copy to the fiscal unit financial specialist assigned to audit the document.

4. Audit and Release

Functional Roles and Responsibilities	Step	Tasks
Fiscal Unit Financial Specialist	1	Audit the miscellaneous receipt batch, release the batch and electronically endorse the document.
	2	File the scanned miscellaneous receipt batch in the production file located on the F-drive. <ul style="list-style-type: none"> • Save the hard copy in the file for three months. • Shred the hard copy after three months.

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