


Idaho Department of Correction 	Standard Operating Procedure	Title: Inmate Trust Account		Page: 1 of 31
		Control Number: 114.03.03.011	Version: 4.0	Adopted: 09-24-1998

Josh Tewalt, administrator of budget and compliance, approved this document on 12/02/2016.

Open to the public: ☒ **Yes**

SCOPE

This SOP applies to any Idaho Department of Correction (IDOC) employee involved in the processing of inmate trust accounting computer system transactions.

Revision Summary
Revision date (12/02/2016) version 4.0: Updated indigent offender definition to be consistent with other standard operating procedures, changed offender to inmate, updated administrator job title, and minor format changes.

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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 (SOP) is to provide instruction and information for managing and processing inmate trust accounting computer system transactions to include, but not limited to, receivables, deposits, and withdrawals.

RESPONSIBILITY

Administrator of Budget and Policy

The administrator of budget and policy division (or designee) is responsible for overseeing and monitoring the provisions provided herein.

Executive Financial Officer

The executive financial officer (or designee) shall be responsible for implementing this SOP and for ensuring IDOC employees and contractors are practicing the guidelines, standards, and procedures provided herein.

Financial Specialist Senior

The designated financial specialist senior (located in the Fiscal Unit at Central Office) shall be responsible for maintaining the inmate trust accounting computer system.

Financial Technician(s)

The designated financial technician(s) (located in the Fiscal Unit at Central Office) shall be responsible for closing an inmate's trust account, transitioning funds, reconciling inmate receivables and inmate payroll receivables, and recording monthly electronic funds transfers (EFTs).

Note: All inmate receipts, [inmate personal funds withdrawal slips](#), and inmate attachments shall only be processed by a designated Fiscal Unit financial technician(s).

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STANDARD PROCEDURES

1. Inmate Trust Account Receipts and Deposits

Money deposited into an inmate's trust account must be in the form of a cashier's check or money order. Money for deposit into an inmate's trust account shall be mailed either to the Fiscal Unit (located at Central Office) or to the facility where the inmate is housed. In accordance with the procedures provided herein this SOP or SOP [114.03.03.024](#) Funds Inmate, (as applicable), the Fiscal Unit shall deposit the money into the inmate's trust account within 24 hours of receipt. (The Fiscal Unit does not receive or deposit money on weekends or state of Idaho observed holidays.)

Cash

Cash is not an approved method of receipt and should be returned to the sender. In situations where the sender of the cash is unknown **and** the inmate for whom it is intended is also unknown or unclear, the cash will be considered property of the state of Idaho and deposited at the state of Idaho's Treasurer's Office.

Note: Correctional facilities and community reentry centers (CRCs) shall return cash in accordance with SOP [402.02.01.001](#), *Mail Handling in Correctional Facilities*.

Note: Central Office staff may seek an exception to this rule. Any exception must be approved by the executive financial officer (located in the Fiscal Unit at Central Office).

Personal Checks and Online Bill Pay Checks

Personal checks and online bill pay checks will not be accepted and will be returned to the sender.

Money Orders and Other Non-personal Checks

An inmate receiving a money order in the amount of five hundred dollars (\$500) or greater, will have his Inmate Trust Account suspended for 10 business days until the money order clears.

Note: Cashier's checks, U.S. Treasury checks, tribal checks, and insurance checks will be exempt from the 10 business day hold requirement.

International Negotiable Instruments

International negotiable instruments (e.g., money orders, cashier's checks, etc.) must be greater than fifty dollars (\$50). Banks assess a fifty dollar (\$50) fee for processing international negotiable instruments; therefore, any inmate receiving an international negotiable instrument will have the fifty dollar (\$50) fee deducted from his Inmate Trust Account. If the international negotiable instrument is fifty dollars (\$50) or less, it will be returned to the sender.

Table 1-1: Receipting Money Mailed to the Facility

Functional Roles and Responsibilities	Step	Tasks
Facility Mailroom Officer (or Designee)	1A	<ul style="list-style-type: none"> Open the received envelopes; Remove all monetary instruments that are described in section 1 of this SOP;

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Functional Roles and Responsibilities	Step	Tasks
Facility Mailroom Officer (or Designee)	1B	<ul style="list-style-type: none"> Place the monetary instruments into a manila envelope; and Deliver the envelope to the facility financial technician (or designee). <p>Note: If for a Fiscal Unit (located at Central Office) approved reason cash cannot be accepted and converted to a money order or a personal check is received, ensure that the cash or personal check is returned to the sender in accordance with SOP 402.02.01.001, <i>Mail Handling in Correctional Facilities</i>.</p>
<p>Facility Mailroom Officer (or Designee) at ISCI, IMSI, SICI, and SICI-CRC</p> <p>or</p> <p>Facility Financial Technician (or Designee)</p>	2	<ul style="list-style-type: none"> <u>Facility Mailroom Officer task only</u> – If Idaho State Correctional Institution (ISCI), Idaho Maximum Security Institution (IMSI), South Idaho Correctional Institution (SICI), or Treasure Valley Community reentry center (TV-CRC) – proceed to step 3. <u>Facility Financial Technician task only</u> – If Correctional Alternative Placement Program (CAPP) facility, Idaho State Correctional Center (ISCC), Idaho Correctional Institution - Orofino (ICI-O), North Idaho Correctional Institution (NICI), Pocatello Women's Correctional Center (PWCC), or Saint Anthony Work Camp (SAWC) – skip to step 4. <u>Facility Financial Technician task only</u> - If East Boise CRC (EB-CRC), Nampa CRC (N-CRC), or South Boise Women's Correctional Center (SBWCC) – Deliver the manila envelope to the central office receptionist by 4 pm each day, except weekends and state of Idaho observed holidays. (The process ends here and continues at table 1-2.) <u>Facility Financial Technician task only</u> - If Idaho Falls CRC (IF-CRC) – By the end of each week, mail (via the 'U.S. Postal Service') the manila envelope to the central office receptionist. (The process ends here and continues at table 1-2.)

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Functional Roles and Responsibilities	Step	Tasks
Facility Mailroom Officer (or Designee) at ISCI, IMSI, SICI, and SICI-CRC	3	<ul style="list-style-type: none"> Endorse all money orders, non-personal checks, and international negotiable instruments by stamping 'For Deposit Only' in the endorsement area; Place all endorsed money orders, non-personal checks, and international negotiable instruments in a locking money bag; and Deliver the locking money bag to the Fiscal Unit (located at Central Office) by 4 pm each day, except weekends and state of Idaho observed holidays. (The process ends here and continues at table 1-2.)
		Note: Monetary instruments received and processed on a weekend or state of Idaho observed holiday shall be delivered to the Fiscal Unit on the next business day.
Facility Financial Technician (or Designee) at CAPP, ISCC, ICI-O, NICI, PWCC, and SAWC	4	Ensure the inmates' name (if available) and IDOC number are on the money orders, non-personal checks, and international negotiable instruments.
Facility Financial Technician (or Designee) at CAPP, ISCC, ICI-O, NICI, PWCC, and SAWC	5	Endorse all money orders, non-personal checks, and international negotiable instruments by stamping 'For Deposit Only' in the endorsement area.
Facility Financial Technician (or Designee) at CAPP, ISCC, ICI-O, NICI, PWCC, and SAWC	6	<ul style="list-style-type: none"> Batch the funds according to the type of transaction; Place each transaction type in batches of 20-25 funds; Run two (2) calculator tapes for each batch; and Code each batch.
		Note: The type of transactions may consist of inmate deposits, refunds, Reception/Diagnostic Unit (RDU), and work release (by facility). The Fiscal Unit (located at Central Office) provides batch and cash log control number training to all financial technicians.
Facility Financial Technician (or Designee) at CAPP, ISCC, ICI-O, NICI, PWCC, and SAWC	7	<ul style="list-style-type: none"> Enter the following batch information on the cash log (i.e., an accounting internal tracking sheet) next to the corresponding control number: <ul style="list-style-type: none"> ◆ Date, ◆ Dollar amount being deposited, ◆ Dollar amount of each batch, ◆ Facility, and ◆ Number of items in each batch. Write the corresponding cash log control number on each calculator tape.

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Functional Roles and Responsibilities	Step	Tasks
Facility Financial Technician (or Designee) at CAPP, ISCC, ICI-O, NICI, PWCC, and SAWC	8	Place all of the following in a file folder and secure in an approved, designated safe: <ul style="list-style-type: none"> • All endorsed money orders, non-personal checks, and international negotiable instruments; • Calculator tapes; and • The cash log. (The process continues at table 1-3 of this SOP.)

Table 1-2: Receipting Money Mailed to the Fiscal Unit (Located at Central Office)

Functional Roles and Responsibilities	Step	Tasks
Central Office Receptionist	1	<ul style="list-style-type: none"> • Open the received envelopes; and • Remove all monetary instruments that are described in section 1 of this SOP. <p>Note: You may also receive locking money bags from ISCI, IMSI, SICI, and SICI-CRC.</p> <p>Note: If a personal check is received, ensure that it is returned to the sender.</p>
Central Office Receptionist	2	<ul style="list-style-type: none"> • Ensure the inmates' name (if available) and IDOC number are on money orders, non-personal checks, and international negotiable instruments; and • If the funds are a community reentry center (CRC) work release inmate's payroll, highlight the gross dollar amount and pay period ending date.
Central Office Receptionist	3	<p>Endorse all money orders, non-personal checks, and international negotiable instruments by stamping 'For Deposit Only' in the endorsement area.</p> <p>Note: Money orders, non-personal checks, and international negotiable instruments that are received at the facilities (see table 1-1 of this SOP) and delivered to Central Office for processing should already have the endorsement stamp.</p>
Central Office Receptionist	4	<ul style="list-style-type: none"> • Batch the funds according to the type of transaction; and • Placed them in the 'inmate accounts' mail slot, which is located in your work area. <p>Note: The type of transactions may consist of inmate deposits, refunds, Reception/Diagnostic Unit (RDU), and work release (by facility). The Fiscal Unit (located at Central Office) provides batch and cash log control number training to all financial technicians.</p>

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Functional Roles and Responsibilities	Step	Tasks
Fiscal Unit Financial Technician	5	<ul style="list-style-type: none"> • Collect the funds from the 'inmate accounts' mail slot that is located in the receptionist area; • Place each transaction type in batches of 20-25 funds; • Run calculator tapes for each batch (two [2] calculator tapes for CRC work release inmate payrolls, one [1] for net wages, and one [1] for gross wages); • Code each batch; • Place the batches in a file folder; and • Give the file folder to the Fiscal Unit financial specialist senior.
Fiscal Unit Financial Specialist Senior	6	<ul style="list-style-type: none"> • Enter the following batch information on the cash log (i.e., a Fiscal Unit internal tracking sheet) next to the corresponding control number: <ul style="list-style-type: none"> ◆ Date, ◆ Dollar amount being deposited, ◆ Dollar amount of each batch, ◆ Facility, and ◆ Number of items in each batch. • Write the corresponding cash log control number on each calculator tape.
Fiscal Unit Financial Specialist Senior	7	<p>Place the file folder that contains the following into the Fiscal Unit's safe:</p> <ul style="list-style-type: none"> • All endorsed money orders, non-personal checks, and international negotiable instruments; • Calculator tapes; and • The cash log. (The process continues at table 1-3 of this SOP.) <p>Note: The file folder is placed in the safe and its contents processed the next business day in accordance with table 1-3 of this SOP.</p>

Table 1-3: Deposit Process

The following process shall be used to prepare all endorsed money orders, non-personal checks, and international negotiable instruments for deposit into the Inmate Trust Account at the bank.

<p>Note: The Inmate Trust Account at the bank is not the individual inmate's trust account, but rather one that the IDOC deposits all inmate funds into before distributing to the individual inmate's trust account.</p> <p>Note: Because ICI-O, NICI, PWCC, and SAWC are responsible for processing and making their own deposits, the facility financial technician at those facilities shall perform each step as specifically noted in table 1-3. Otherwise, Fiscal Unit staff (located at Central Office) shall perform each step.</p>
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Functional Roles and Responsibilities	Step	Tasks
Fiscal Unit Financial Technician or Facility Financial Technician (or Designee) at CAPP, ISCC, ICI-O, NICI, PWCC, and SAWC	1	Each business day, collect from the designated safe the file folder that contains the following: <ul style="list-style-type: none"> • All endorsed money orders, non-personal checks, and international negotiable instruments; • Calculator tapes; and • The cash log.
Fiscal Unit Financial Technician or Facility Financial Technician (or Designee) at CAPP, ISCC, ICI-O, NICI, PWCC, and SAWC	2	<ul style="list-style-type: none"> • Enter the inmate trust accounting computer system; and • Data enter all endorsed money orders, non-personal checks, and international negotiable instruments into the correct individual inmate's trust account.
Fiscal Unit Financial Technician or Facility Financial Technician (or Designee) at CAPP, ISCC, ICI-O, NICI, PWCC, and SAWC	3	<ul style="list-style-type: none"> • Record the batch numbers on the cash log; • Prepare a deposit slip by listing each batch number and batch total; • On the side of the deposit slip, write the corresponding cash log control number; • Run one calculator tape for all batches; and • Compare the total deposit listed on the cash log, the total of the calculator tape, and the total of the deposit slip to check for conflicts and inaccuracies. <p>Note: The Fiscal Unit (located at Central Office) provides batch and cash log control number training to all financial technicians.</p>
Fiscal Unit Financial Technician or Facility Financial Technician (or Designee) at CAPP, ISCC, ICI-O, NICI, PWCC, and SAWC	4	<ul style="list-style-type: none"> • Place all deposits (along with the yellow and white copies of the deposit slip) in a tamper proof bank bag and seal it. • Each day, take the tamper proof bag to the approved designated bank or place it in the designated bank's night deposit box for deposit into the Inmate Trust Account. <p>Note: The Inmate Trust Account at the bank is not the individual inmate's trust account.</p> <p>Note: The bank will return the yellow copy of the deposit slip via the mail.</p>
Central Office Receptionist	5	<p>Match the yellow copy to the pink copy in the deposit book and staple them together.</p> <p>Note: Yellow copies of deposits made by ICI-O, NICI, PWCC, and SAWC are mailed to Central Office and must be stapled to the corresponding day's deposits.</p>

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Functional Roles and Responsibilities	Step	Tasks
Fiscal Unit Staff	6	<ul style="list-style-type: none"> Collect the deposit book from the receptionist area when they are ready to be stored; and Archive the deposit books for a period of seven (7) years and then destroy.
Fiscal Unit Financial Specialist Senior (or Designee)	7	In accordance with section 19 of this SOP, review and reconcile the inmate trust accounting computer system's general ledger savings and checking accounts.

2. Inmate Payroll

The procedures used to record inmate payroll into the inmate trust accounting computer system are described in SOP [114.03.03.012](#), *Payroll Processing: Inmate*.

3. Inmate Trust Savings

Inmates who work in prison industry enterprise (PIE) programs are required to save in accordance with SOP [114.03.03.024](#) *Funds: Inmate*

4. Electronic Funds Transfers

Electronic funds transfers (EFTs) are processed using the inmate trust accounting computer system through the automated clearing house (ACH) process **or** the statewide accounting and reporting system (STARS) for the following:

- Inmate payroll reimbursements (see SOP 114.03.03.012, *Payroll Processing: Inmate*)
- Restitution to inmates (e.g., for items damaged or lost due to staff error or negligence)
- Correctional Industries payroll
- Prison industry enterprise (PIE) payroll
- Social Security revenue (see SOP 114.03.03.014, *Revenue: Inmate Management Fund*)

Note: EFTs are processed upon receiving the EFT information.

From Inmate's Trust Account

Inmates may request payment to people who (or entities that) are outside the correctional system (family members, companies for goods or services, legal expenses) by submitting an approved [Inmate Personal Funds Withdrawal Slip](#), hereinafter referred to as a 'withdrawal slip') to the Fiscal Unit (located at Central Office). (SOP 114.03.03.024 *Funds: Inmate*, provides process details for inmates and facility staff to follow.)

Inmates are prohibited from sending **or** transferring funds to other inmates. An exception may be made with the approval of both facility heads for transfers between family members. (SOP 114.03.03.024 *Funds: Inmate*, provides process details for inmates and facility staff to follow.)

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All withdrawals, except for court-ordered restitution, fees, and fines; 'close account' requests; and accounting adjustments must be requested using a 'withdrawal slip'. The inmate must include the following information on the 'withdrawal slip':

- Date;
- Facility/housing unit;
- Withdrawal details;
- Payee's details;
- Specific reason (purpose) for the withdrawal (e.g. financial support for family member, photocopy fee, medical co-payment, court filing fee, etc.); and
- Inmate's printed name, signature, and IDOC number.

When applicable, a stamped and addressed envelope must accompany the withdrawal so that the disbursement can be mailed to the payee (receiving person or entity).

Note: 'Withdrawal slips' that are not signed by the inmate shall be returned to the inmate for correction.

Processing Withdrawal Slips

Functional Roles and Responsibilities	Step	Tasks
Fiscal Unit Financial Technician	1	<p>Verify that the 'withdrawal slip' is completely filled out and a stamped and addressed envelope is attached to the 'withdrawal slip' (when applicable).</p> <p>Note: A 'withdrawal slip' that is not completely or properly filled out shall be returned to the inmate to be corrected.</p>
Fiscal Unit Financial Technician	2	<ul style="list-style-type: none"> • Enter the inmate trust accounting computer system and enter the required data to the inmate's trust account and generate a check; and • Assemble the batch and place the following into the Fiscal Unit's safe: <ul style="list-style-type: none"> ◆ The batch, ◆ The 'withdrawal slip', ◆ The check, ◆ Correspondence regarding the withdrawal, and ◆ A stamped and addressed envelope. <p>Note: Depending on the 'description' noted on the 'withdrawal slip', it may not be necessary to generate a check to send to the payee (receiving person or entity). For example, when the inmate request's copies of documents and the IDOC charges photocopying fees.</p> <p>Note: The Fiscal Unit (located at Central Office) provides batch and cash log control number training to all financial technicians.</p>

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Functional Roles and Responsibilities	Step	Tasks
Fiscal Unit Financial Specialist Senior (or Designee)	3	Each day, check the Fiscal Unit's safe and retrieve the batch, the 'withdrawal slip', the check, correspondence (if provided), and the envelope and do the following: <ul style="list-style-type: none"> • Verify the validity of the check by comparing against the 'withdrawal slip' and the batch; • Sign the check (see note box) and give the check and envelope to the central office receptionist to mail; • File the white copy of the 'withdrawal slip', the correspondence (if provided), and batch; and • Return the yellow copy of the 'withdrawal slip' to the inmate.
		Note: Checks for five hundred dollars (\$500) or more must have two (2) authorized check signer signatures. After you have signed the check, any of the following persons may also sign the check: Fiscal Unit executive financial officer; Fiscal Unit financial specialist, principal (STARS); the Fiscal Unit financial specialist (cost of supervision); and the Budget Unit budget analyst, principle.
Central Office Receptionist	4	Mail the check using the stamped and addressed envelope provided.
		Note: The envelope goes in the 'U.S. Postal Service' mail slot.

5. Postage

Table 5-1: Postage – Prepaid

Functional Roles and Responsibilities	Step	Tasks
Fiscal Unit Financial Technician	1	Throughout the month (at least once a week), monitor the prepaid postage account balances.
Fiscal Unit Financial Technician	2	<ul style="list-style-type: none"> • Enter the inmate trust accounting computer system and prepare a 'withdrawal slip' to include the payee's (receiving person or entity's) name and the amount of postage to be replenished; and • Debit the appropriate prepaid postage account and generate a check payable to the payee (as designated by the facility).
Fiscal Unit Financial Technician	3	Assemble the batch and place the following into the Fiscal Unit's safe: <ul style="list-style-type: none"> • The 'withdrawal slip'; • The check; • The batch; and • If needed, an envelope.
		Note: The 'withdrawal slip' is for Fiscal Unit purposes and only serves as the Fiscal Unit's record of the transaction.

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Functional Roles and Responsibilities	Step	Tasks
Fiscal Unit Financial Specialist Senior	4	Each day, check the Fiscal Unit's safe and retrieve the 'withdrawal slip', the check, the batch, and the envelope (if provided) and do the following: <ul style="list-style-type: none"> • Verify the validity of the check by comparing against the 'withdrawal slip' and the batch; • Sign and mail the check; • Give the 'withdrawal slip' and batch to the Fiscal Unit financial technician to file.
		Note: The envelope goes in the 'U.S. Postal Service' mail slot.

Table 5-2: Postage – Payable

Functional Roles and Responsibilities	Step	Tasks
Fiscal Unit Financial Technician	1	At the end of each month, pay Central Office, the Idaho Correctional Center (ISCC), and the Correctional Alternative Placement Program (CAPP) facility (as applicable) by doing the following: <ul style="list-style-type: none"> • Enter the inmate trust accounting computer system's general ledger and print the postage payable account information; • Highlight the facility being paid (e.g., HQ, ISCC, CAPP); • Generate the three (3) checks; and • Assemble the batches and place the following into the Fiscal Unit's safe: <ul style="list-style-type: none"> ♦ The batches (includes the postage payable account information), ♦ The checks, and ♦ If needed, two (2) envelopes.
		Note: The Fiscal Unit (located at Central Office) provides batch and cash log control number training to all financial technicians.
Fiscal Unit Financial Specialist Senior	2	Each day, check the Fiscal Unit's safe and retrieve the batches (includes the postage payable account information), the checks, and the envelopes (if provided) and do the following: <ul style="list-style-type: none"> • Sign and mail (or distribute) the checks; and • Give the batches (includes the postage payable account information) to the Fiscal Unit financial technician to file.
		Note: The envelope goes in the 'facility' mail slot.

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6. Closing an Inmate's Trust Account

Due to the Inmate's Release

To close an inmate's trust account due to his release, the Fiscal Unit (located at Central Office) must receive written notice from one of the following: the inmate's housing facility, community reentry center (CRC), or county jail; the Central Records Unit (located at Central Office), the Idaho Commission of Pardons and Parole, or the inmate himself. (The inmate must be officially released to make the request himself.)

Functional Roles and Responsibilities	Step	Tasks
Fiscal Unit Financial Technician	1	<ul style="list-style-type: none"> • Receive written notice of the inmate's release; and • Record the release date on the Fiscal Unit's calendar (when applicable).
Fiscal Unit Financial Technician	2	<p>Seven (7) days prior to the inmate's release date close the inmate's trust account by doing the following:</p> <ul style="list-style-type: none"> • Enter the inmate trust accounting computer system and prepare a 'withdrawal slip' to include all of the inmate's trust account closing information; • Debit the inmate's trust account and generate a check; • Print two (2) copies of the inmate's closed trust account statement; • Change the inmate's status from 'active' to 'inactive'; and • Assemble the batch and place the following into the Fiscal Unit's safe: <ul style="list-style-type: none"> ◆ The written notice, ◆ The 'withdrawal slip', ◆ The check, ◆ The batch (includes the inmate's closed trust account statements), and ◆ An envelope. <p>Note: The Fiscal Unit (located at Central Office) provides batch and cash log control number training to all financial technicians.</p>

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Functional Roles and Responsibilities	Step	Tasks
Fiscal Unit Financial Specialist Senior	3A	<p>Each day, check the Fiscal Unit's safe and retrieve the written notice, the 'withdrawal slip', the check, the batch (includes the inmate's closed trust account statements), and the envelope and do the following:</p> <ul style="list-style-type: none"> • Verify the validity of the check by comparing against the written notice, the 'withdrawal slip', and the batch (includes the inmate's closed trust account statements); and • Sign the check (see the note box). <p>Note: Checks for five hundred dollars (\$500) or more must have two (2) authorized check signer signatures. After you have signed the check, any of the following persons may also sign the check: Fiscal Unit executive financial officer; Fiscal Unit financial specialist, principal (STARS); the Fiscal Unit financial specialist (cost of supervision); and the Budget Unit budget analyst, principle.</p>
Fiscal Unit Financial Specialist Senior	3B	<ul style="list-style-type: none"> • <u>If the inmate will personally pick up the check</u> <ul style="list-style-type: none"> ◆ Place the check and yellow 'withdrawal slip' in the Fiscal Unit's safe (top drawer); ◆ File the white and pink copy of the 'withdrawal slip' and batch (includes the inmate's closed trust account statements); and ◆ Once the inmate has signed the yellow "withdrawal slip", give it to the Fiscal Unit financial technician to file with the white and pink copy. (The process ends here.) • <u>If the check needs to be mailed</u> <ul style="list-style-type: none"> ◆ File the white copy of the 'withdrawal slip' and batch (includes one copy of the inmate's closed trust account statement); and ◆ Proceed to step 4.
Fiscal Unit Financial Specialist Senior	4	<p>Ensure that the envelope is properly addressed and mail the check, yellow and pink copy of the 'withdrawal slip', and the remaining copy of the inmate's closed trust account statement to the inmate.</p> <p>Note: Different situations will dictate which mail service is used (e.g., 'facility' mail versus 'U.S. Postal Service' mail).</p> <p>Note: Ensure the facility is informed to (a) have the inmate acknowledge somewhere on the yellow copy of the 'withdrawal slip' when he has received the check, and (b) returned the acknowledged and inmate signed yellow copy of the withdrawal slip to the Fiscal Unit financial technician.</p>
Fiscal Unit Financial Technician	5	<p>Once the inmate has signed and returned the yellow "withdrawal slip", file it with the white copy that was previously filed.</p>

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Due to the Inmate's Death

In accordance with SOP [312.02.01.001](#), *Death of an Inmate*, when an inmate dies, the inmate's housing facility will notify the Fiscal Unit financial specialist senior (located at Central Office).

After the inmate's housing facility determines disposition of the inmate's funds, the Fiscal Unit will then perform the applicable steps to close the inmate's trust account. (The process steps in the above subsection shall be used to close the account.)

7. Inmate Phone Accounts

Table 7-1: Request to Transfer Inmate Trust Account Funds to Phone Account

In accordance with SOP 114.03.03.024 *Funds: Inmate*, an inmate can request that funds be transferred from his Inmate Trust Account to his phone account when he does not have a sufficient amount of time on his phone account to cover the cost of a single phone call.

Functional Roles and Responsibilities	Step	Tasks
Inmate Telephone Contract Monitor	1	<p>Receive the Inmate Concern Form from the inmate, verify the amount of funds needed to correct the inmate's phone account imbalance, and if:</p> <ul style="list-style-type: none"> The request will not correct the imbalance – deny the request and respond accordingly to the inmate. (The process ends here.) The request will correct the imbalance – contact the designated Fiscal Unit financial technician to obtain the inmate's trust account balance, and if: <ul style="list-style-type: none"> ♦ The inmate does not have sufficient funds on his account to transfer – do not add the requested amount of funds to the inmate's phone account, and respond accordingly to the inmate. (The process ends here.) ♦ The inmate has sufficient funds on his account to transfer – proceed to step 2.
Inmate Telephone Contract Monitor	2	<ul style="list-style-type: none"> Add the requested amount of funds to the inmate's phone account; and Deliver (or send) the Inmate Concern Form to the designated Fiscal Unit financial technician. <p>Note: If not personally delivering the concern form to the financial technician, send a courtesy email or make a phone call to inform the financial technician that the funds have been added.</p>

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Functional Roles and Responsibilities	Step	Tasks
Fiscal Unit Financial Technician	3	<ul style="list-style-type: none"> Enter the inmate trust accounting computer system, and enter the required data to deduct the amount requested from the inmate's trust account; Complete the 'reply' section of the Inmate Concern Form, and send the yellow part of the form to the inmate; and File the white copy of the concern form and batch.

Table 7-2: Request to Refund Commissary-purchased Phone Time

An inmate's commissary-purchased phone time can only be refunded when (a) the inmate is moved to a county jail or out-of-state facility; **or** (b) the inmate's conviction has been vacated.

To have commissary-purchased phone time refunded, the inmate must adhere to SOP 114.03.03.024 *Funds: Inmate*, **and** send a written request to the telephone contract monitor (located in the Contract Services Bureau). If the inmate has been released, he must submit the request within 30 days of his release.

Functional Roles and Responsibilities	Step	Tasks
Fiscal Unit Financial Technician	1	Determine whether the inmate's request for a refund is allowable in accordance with this SOP and SOP 114.03.03.024 <i>Funds: Inmate</i> .
Fiscal Unit Financial Technician	2	<ul style="list-style-type: none"> If the refund is not allowable – respond accordingly in writing to the inmate. (The process ends here.) If the refund is allowable – contact the inmate telephone contract monitor (located in the Contract Services Bureau) via phone, email, or in person to request that the inmate's phone account balance be reduced to reflect zero dollars and cents (\$0.00). <p>Note: Regardless of the method of contact, ensure that the inmate telephone contract monitor receives a copy of the inmate's written request.</p>
Inmate Telephone Contract Monitor	3	<ul style="list-style-type: none"> Reduce the inmate's phone account to zero dollars and cents (\$0.00); Print a copy of the inmate's phone account statement and highlight the new balance; and Forward the statement and the inmate's written request (that has the inmate's original signature) to the designated Fiscal Unit financial technician.

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Functional Roles and Responsibilities	Step	Tasks
Fiscal Unit Financial Technician	4	<ul style="list-style-type: none"> Enter the inmate trust accounting computer system and enter the required data to move money from the telephone payable account to the inmate's trust account and generate a refund check (see note box); and Assemble the batch and place the following into the Fiscal Unit's safe: <ul style="list-style-type: none"> ◆ The written request, ◆ The check (if applicable), ◆ The batch (includes the inmate's phone account statement), and ◆ An envelope.
		<p>Note: Do not generate a check for amounts less than one dollar (\$1).</p> <p>Note: The Fiscal Unit (located at Central Office) provides batch and cash log control number training to all financial technicians.</p>
Fiscal Unit Financial Specialist Senior	5	<p>Each day, check the Fiscal Unit's safe and retrieve the written request, the check (if applicable), the batch (includes the inmate's phone account statement), and the envelope and do the following:</p> <ul style="list-style-type: none"> Verify the validity of the check (if applicable) by comparing against the written request and the batch (to include the inmate's phone account statement); Sign and mail the check (if applicable); and Give the written request and the batch (includes the inmate's phone account statement) to the Fiscal Unit financial technician to file.
		<p>Note: The envelope goes in the 'U.S. Postal Service' mail.</p>

8. Hobby Shop Fees

In accordance with SOP [608.02.00.001](#), *Hobby Craft*, participating inmates are required to pay a surcharge for using the hobby shop and tools. Participating inmates shall pay this fee by submitting a 'withdrawal slip' to the Fiscal Unit (located at Central Office). A stamped and addressed envelope must accompany the 'withdrawal slip' so that the disbursement can be mailed to the payee (receiving person or entity).

Functional Roles and Responsibilities	Step	Tasks
Fiscal Unit Financial Technician	1	Verify that the 'withdrawal slip' is completely filled out and a stamped and addressed envelope is attached to the 'withdrawal slip'.
		Note: A 'withdrawal slip' that is not completely or properly filled out shall be returned to the inmate to be corrected.

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Functional Roles and Responsibilities	Step	Tasks
Fiscal Unit Financial Technician	2	<ul style="list-style-type: none"> Enter the inmate trust accounting computer system and enter the required data to debit the inmate's trust account, generate a check, and credit the five percent (5%) surcharge to the general ledger 'hobby' account; and Assemble the batch and place the following into the Fiscal Unit's safe: <ul style="list-style-type: none"> ♦ The 'withdrawal slip', ♦ The check, ♦ The batch, and ♦ A stamped and addressed envelope. <p>Note: The Fiscal Unit (located at Central Office) provides batch and cash log control number training to all financial technicians.</p>
Fiscal Unit Financial Specialist Senior	3	<p>Each day, check the Fiscal Unit's safe and retrieve the 'withdrawal slip', the check, the batch, and the envelope and do the following:</p> <ul style="list-style-type: none"> Verify the validity of the check by comparing against the 'withdrawal slip' and the batch; Sign the check (see note box) and give the check and envelope to the central office receptionist to mail; File the white copy of the 'withdrawal slip' and batch; and Return the yellow copy of the 'withdrawal slip' to the inmate. <p>Note: Checks for five hundred dollars (\$500) or more must have two (2) authorized check signer signatures. After you have signed the check, any of the following persons may also sign the check: Fiscal Unit executive financial officer; Fiscal Unit financial specialist, principal (STARS); the Fiscal Unit financial specialist (cost of supervision); and the Budget Unit budget analyst, principle.</p>
Central Office Receptionist	4	<p>Mail the check using the stamped and addressed envelope provided.</p> <p>Note: The envelope goes in the 'U.S. Postal Service' mail slot.</p>

9. Stop Payments and Stale-dated Checks

Inmates may request the 'stop payment' of a check in accordance with SOP 114.03.03.024 *Funds: Inmate*. An inmate requesting the stop payment of a check shall be charged the applicable fee as determined by the bank. Stop payments shall be valid for six (6) months.

In accordance with the Uniform Commercial Code (UCC), section 4-404, negotiable instruments are considered stale-dated six (6) months from the current date. However, checks will remain negotiable by the bank until they receive notification from the Fiscal Unit

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(located at Central Office) stating which checks have been voided in the inmate trust accounting computer system. The Fiscal Unit will void stale-dated checks, during the normal course of business, 14 months after the date of issue.

Note: The UCC is not a federal law, but a product of the American Law Institute and the National Conference of Commissioners on Uniform State Law. (www.law.cornell.edu/ucc)

10. Indigent Inmates

During the 30 consecutive day waiting period (see the definition for 'indigent inmate' found in *Mail Handling in Correctional Facilities*, SOP 402.02.01.001) prior to becoming indigent, an inmate will be liable for any metered mail, certified Inmate Trust Account statements, photocopies, and medical co-payments incurred. An inmate's indigent status shall stop and start as described in SOP 114.03.03.024 *Funds: Inmate*.

11. Metered Mail, Certified Inmate Trust Account Statements, Photocopies, and Medical Co-payment Withdrawals

Functional Roles and Responsibilities	Step	Tasks
Facility Staff	1	<ul style="list-style-type: none"> Facility mail room officer (or designee) – For processing metered mail, see SOP 114.03.03.024 <i>Funds: Inmate</i>, and SOP 402.02.01.001, <i>Mail Handling in Correctional Facilities</i>, and then end the process here; Paralegal (or designee) – For processing certified Inmate Trust Account statements and photocopies, see SOP 114.03.03.024 <i>Funds: Inmate</i>, and SOP 405.02.01.001, <i>Access to Courts</i>, and then proceed to step 2; Facility contract medical provider – For processing medical co-payments, see SOP 114.03.03.024 <i>Funds: Inmate</i>, and SOP 411.06.03.001, <i>Medical Co-pay</i>, and then proceed to step 2.
		<p>Note: If the inmate is indigent, do not charge a fee to the inmate's trust account. (SOP 114.04.02.001, provides process details for facility staff to follow.)</p> <p>Note: Certified Inmate Trust Account statements shall only be provided for legal purposes, and unless indigent, the inmate shall be charged a fee of fifty cents (50¢) per request.</p>
Facility Staff	2	Submit all completed 'withdrawal slips' to the facility financial specialist (or designee).

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Functional Roles and Responsibilities	Step	Tasks
Facility Financial Specialist (or Designee)	3	<ul style="list-style-type: none"> Each day, data entry all 'withdrawal slip' information into the inmate trust accounting computer system and batch the completed transactions; File the white copy of the 'withdrawal slip' and batch; and Send the pink and yellow copy of the 'withdrawal slip' to the inmate.
		<p>Note: If processing certified Inmate Trust Account statements and photocopies, the process ends at this step.</p> <p>Note: If the inmate is indigent, do not charge a fee to the inmate's trust account. Set the 'withdrawal slip' aside and return it to the facility mail room officer, paralegal, or facility contract medical provider (as applicable).</p> <p>Note: The Fiscal Unit (located at Central Office) provides batch and cash log control number training to all financial technicians.</p>
Fiscal Unit Financial Technician	4	<p>For processing medical co-payments – at the end of each month, close the general ledger 'medical payable' account; generate a check payable to the IDOC for the amount of fees collected; and place the check in the Fiscal Unit's safe.</p>
Fiscal Unit Financial Specialist Senior	5	<p>For processing medical co-payments – each day, check the Fiscal Unit's safe and retrieve the checks for the medical co-payment fees from the Fiscal Unit's safe and do the following:</p> <ul style="list-style-type: none"> Verify the validity of the checks; Sign the checks (see the note box); and Give the checks and processing details to the Fiscal Unit financial specialist (accounts receivable).
		<p>Note: Checks for five hundred dollars (\$500) or more must have two (2) authorized check signer signatures. After you have signed the check, any of the following persons may also sign the check: Fiscal Unit executive financial officer; Fiscal Unit financial specialist, principal (STARS); the Fiscal Unit financial specialist (cost of supervision); and the Budget Unit budget analyst, principle.</p>

12. Sales Tax (Payable): Inmate Photocopy Sales

The following process steps shall be used to pay sales tax generated from inmate photocopy sales.

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Functional Roles and Responsibilities	Step	Tasks
Fiscal Unit Financial Specialist Senior	1	<p>At the end of each month:</p> <ul style="list-style-type: none"> Using a spreadsheet (i.e., a Fiscal Unit internal tracking sheet), calculate the amount of sales tax generated from inmate photocopy sales; Generate a 'summary' for batch input; and Forward the summary to the designated Fiscal Unit financial technician.
Fiscal Unit Financial Technician	2	<p>At the end of the calendar year, complete a sales tax form.</p> <p>Note: Each year, the Idaho State Tax Commission will send the form to the IDOC to be completed and returned.</p>
Fiscal Unit Financial Technician	3	<ul style="list-style-type: none"> Enter the inmate trust accounting computer system, enter the data from the 'summary' for batch input, and generate a check made payable to the Idaho State Tax Commission; Print a copy of the sales tax payable account statement; and Place the following into the Fiscal Unit's safe: <ul style="list-style-type: none"> The sales tax form; The check; The summary for batch input; The batch (includes the sales tax payable account statement); and The envelope provided by the Idaho State Tax Commission. <p>Note: The Fiscal Unit (located at Central Office) provides batch and cash log control number training to all financial technicians.</p>
Fiscal Unit Financial Specialist Senior	4	<p>Check the Fiscal Unit's safe and retrieve the sales tax form, the check, the summary for batch input, the batch (includes the sales tax payable account statement), and the envelope from the Fiscal Unit's safe and do the following:</p> <ul style="list-style-type: none"> Verify the validity of the check by comparing against the sales tax form and the batch (includes the sales tax payable account statement); Sign the check; and File the summary for batch input and the batch (includes the sales tax payable account statement).
Fiscal Unit Financial Specialist Senior	5	<p>Mail the check and sales tax form to the Idaho State Tax Commission.</p> <p>Note: Different situations will dictate which mail service is used (e.g., statehouse mail versus U.S. Postal Service mail).</p>

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13. Court-ordered Deductions, Restitutions, and Garnishments

All court-ordered deductions (e.g., child support withholdings and court-ordered restitution, fees, and fines), disciplinary restitution, and garnishments are processed in the Fiscal Unit (located at Central Office).

Restitutions

Court-ordered Restitution

When a copy of the court-ordered restitution is received in the Fiscal Unit (located at Central Office), the court order will be followed. A Writ of Execution must accompany the court-ordered restitution to attach to the inmate's trust account. The court-ordered restitution shall be attached to the inmate's trust account at a rate of twenty-five percent (25%) of all money received. (SOP 114.03.03.024 *Funds: Inmate*, provides process details for facility staff to follow.)

Disciplinary Restitution

Note: When disciplinary restitution has been ordered at two hundred fifty dollars (\$250) or more, the applicable bureau deputy chief must approve the Inmate Disciplinary Restitution Order.

If through the inmate disciplinary procedure process (see SOP [318.02.01.001](#), *Disciplinary Procedures: Inmate*) an inmate is ordered to pay restitution, the initial assessment will be the inmate's entire trust account balance up to the total restitution owed. If the inmate does not have enough money in his Inmate Trust Account to pay the restitution in full, there will be a withholding placed against his account. Unless directed by the facility head (or bureau deputy chief), fifty percent (50%) of each deposit made to the inmate's trust account within a calendar month will be deducted until the ordered obligation is paid in full.

A copy of the Disciplinary Offense Report (DOR) **and** Inmate Disciplinary Restitution Order shall be sent to the Fiscal Unit (located at Central Office). The Inmate Disciplinary Restitution Order shall be attached to the inmate's trust account and all incoming money will be subject to the withholding until the restitution is paid in full. If there is more than one Inmate Disciplinary Restitution Order pending for the inmate, then the percentage amount designated by the disciplinary hearing officer (DHO) will be assessed to satisfy the oldest Inmate Disciplinary Restitution Order first and then satisfy all subsequent disciplinary restitution orders (from oldest to newest). (SOP [114.03.03.024](#) *Funds: Inmate*, provides process details for facility staff to follow.)

Process Steps: Deductions, Restitutions, and Garnishments

Functional Roles and Responsibilities	Step	Tasks
Fiscal Unit Financial Technician	1	Enter the inmate trust accounting computer system and using the original document, set up the deduction, restitution, or garnishment in the system.
Fiscal Unit Financial Technician	2	Each day, check the inmate trust accounting computer system and print all deduction, restitution, and garnishment checks that are in the print queue.

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Functional Roles and Responsibilities	Step	Tasks
Fiscal Unit Financial Technician	3	<ul style="list-style-type: none"> Use Print Receipt Log to locate all deduction, restitution, and garnishment batches from outlying areas; and Print the batch that is associated with each check. <p>Note: The Fiscal Unit (located at Central Office) provides batch and cash log control number training to all financial technicians.</p>
Fiscal Unit Financial Technician	4	<ul style="list-style-type: none"> Match the batch and check, and write the check number(s) on the batches; Group the checks together by payee (receiving person or entity) name; and Place the following into the Fiscal Unit's safe: <ul style="list-style-type: none"> The checks; The original document (used to set up the deduction, restitution, or garnishment); and The batches.
Fiscal Unit Financial Specialist Senior	5	<p>Each day, check the Fiscal Unit's safe and retrieve the checks and batches from the Fiscal Unit's safe and do the following:</p> <ul style="list-style-type: none"> Verify the validity of the check by comparing against the original document (used to set up the deduction, restitution, or garnishment) and the batches; Sign the check; and File the original document and the batches. <p>Note: Checks for five hundred dollars (\$500) or more must have two (2) authorized check signer signatures. After you have signed the check, any of the following persons may also sign the check: Fiscal Unit executive financial officer; Fiscal Unit financial specialist, principal (STARS); the Fiscal Unit financial specialist (cost of supervision); and the Budget Unit budget analyst, principle.</p> <p>Note: File the original document (by inmate number) in the Fiscal Unit.</p>
Fiscal Unit Financial Specialist Senior	6	<p>Mail the check(s).</p> <p>Note: When there are multiple checks going to the same payee, the checks may be mailed in groups of four (4). If grouping, fold the checks in half to prevent them from sticking together.</p> <p>Note: The envelope(s) goes in the 'unstamped' mail slot.</p>

14. Photo Ticket, Chip, or Token Sales

Via Commissary

Photo tickets are most often sold through the facility's commissary.

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Via Vending Machine

Facilities may sell chips or tokens via vending machine for photo sales. Only inmate visitors may purchase chips or tokens from the vending machine and present to the visiting room officer in exchange for a photograph to be taken.

Process Steps: Photo Ticket Sales

Functional Roles and Responsibilities	Step	Tasks
Visiting Room Officer	1	When presented with a photo ticket, chip, or token: <ul style="list-style-type: none"> • Take a photo of the inmate and/or his visitor; and • Print the picture and give it to the inmate or his visitor.
Visiting Room Officer	2	Place photo ticket, chip, or token in a secure place (i.e., a locked box, drawer, or safe).
Visiting Room Officer	3	At the conclusion of visiting hours, do the following: <ul style="list-style-type: none"> • Photo tickets – Collect the tickets and return them to the commissary so that they may be resold. (The process ends here.) • Photo chips or tokens – Give the chip or token to the vendor so that the vending machine can be restocked and the chip or token resold. (The process continues at step 4.)
Vending Machine Vendor	4	<ul style="list-style-type: none"> • Complete all contractually required forms; and • Submit the forms (if any) and a commission check to the designated Fiscal Unit financial technician.
		Note: Include a line item description on the check stub.
Fiscal Unit Financial Technician	5	Follow the deposit preparation procedures for both commissary revenue and vending revenue as described in SOP 114.03.03.014 , <i>Revenue: Inmate Management Fund</i> .

Reimbursement Checks

Every month the designated Fiscal Unit financial technician processes reimbursement checks to the facilities to offset the cost of taking the photograph. To receive a reimbursement, the facility must submit appendix A, [Photo Ticket Sales Inventory Log](#), to the designated Fiscal Unit financial technician no later than the 10th of the following month. Photos taken by security staff or forms turned in after the 10th are not reimbursed — no exceptions. If the 10th falls on a weekend, the deadline will be extended to the next business day, close of business.

15. Suspended Inmate Trust Accounts

Inmate trust accounts can be suspended for pending court **or** inmate disciplinary action (see section 13), removal from a CRC for disciplinary reasons, an escape or walk-away, pending outstanding CRC debts, investigations, and other accounting purposes.

Inmate trust accounts can be suspended (i.e., frozen) by any of the following (or their designees):

- Director of the IDOC;
- Division chief;
- Deputy division chief;

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- Fiscal Unit executive financial officer;
- Fiscal Unit financial specialist senior;
- Deputy attorneys general (DAGs) who represent the IDOC;
- Facility head;
- Facility second-in-command;
- Facility investigator;
- DHO (see section 13); and
- IDOC investigator (e.g., an Office of Professional Standards **or** Probation and Parole Bureau investigator).

Requests for suspending an inmate's trust account must be in writing (electronic mail [e-mail] or memorandum).

Each facility will designate a staff member to monitor suspended inmate trust accounts so that the amount of time the account is suspended is kept to a minimum. If a suspended Inmate Trust Account is brought to the attention of the Fiscal Unit financial specialist senior **or** designated Fiscal Unit financial technician, and the account has been suspended for three (3) months or more, the financial specialist senior will contact (via email) the staff member who initiated the suspension **and** 'cc' the facility head (or designee). If (a) the reason for the suspension **or** (b) the staff member who initiated the suspension cannot be determined, the financial specialist senior will contact the facility head (or designee) and a decision will be made to reverse the suspension or not.

Escapes

When an inmate escapes from a facility, the facility will inform the Fiscal Unit financial specialist senior (or designee) in writing and the inmate's trust account will immediately be suspended in accordance with SOP [114.03.03.024](#) *Funds: Inmate*. The inmate's trust account will remain suspended until all hearings associated with the escape are completed.

The inmate's trust account will be unsuspended when written notification is sent to the Fiscal Unit financial specialist senior (or designee). If inmate disciplinary action (see section 13) related to the escape is greater than the inmate's trust account balance, the debt (i.e., restitution) will be attached to the inmate's trust account until the debt is paid in full.

Note: If the inmate is not recaptured within two (2) years, the inmate's trust account balance may be processed as unclaimed funds (see section 17.)

16. Inmate's Personal Outside Savings, Investment, or Checking Accounts

Inmates may establish and maintain an outside savings **or** investment account at any financial institution **or** brokerage firm licensed with the Idaho Department of Finance **or** the United States Department of the Treasury. An inmate may deposit funds into these accounts directly from the inmate's trust account **or** through a non-incarcerated third party.

Inmates shall not be allowed to establish or maintain an outside checking account. Inmates may not be in possession of any money (described in section 1), credit cards, debit cards, or deposit slips. (There is an exception to this rule for CRC inmates. In accordance with SOP [320.02.01.001](#), *Property: State-issued and Inmate Personal Property*, CRC inmates are

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allowed to have cash as authorized personal property.) An inmate may have in his possession account statements generated by the financial institution or brokerage firm that maintains his account.

17. Unclaimed or Uncollectible Funds

On an annual basis, the Fiscal Unit financial specialist senior (or designee) shall review inactive inmate trust accounts and make a good-faith effort to:

- Locate those inmates whose inmate trust accounts have a positive balance; **and/or**
- Write-off those inmate trust accounts that have a negative balance.

Note: The IDOC will follow the Idaho State Treasurer's Office guidelines for unclaimed property. (See www.sto.idaho.gov.) All write-offs must be approved by the Fiscal Unit executive financial officer.

Unclaimed Funds

Not until two (2) fiscal years after the inmate has been released from IDOC custody shall an inmate's trust account that has a positive balance be sent to the Idaho State Treasurer's Office. An Inmate Trust Account that has a positive balance will be deemed unclaimed when a letter is sent to the inmate's last known address requesting confirmation of his mailing address and:

- The IDOC did not receive a response from the inmate; or
- The US Postal Service returned the letter with no forwarding address.

Note: Funds belonging to an inmate who has died since being release from the IDOC shall be forwarded to the inmate's next-of-kin. If an inmate-listed next-of-kin cannot be located, the funds shall be processed as unclaimed funds and sent to the Idaho State Treasurer's Office.

Uncollectible Inmate Trust Accounts

Not until two (2) fiscal years after the inmate has been released from IDOC custody shall an inmate's trust account that has a negative balance be written off. An Inmate Trust Account that has a negative balance will be deemed uncollectible when the probability of collecting the funds is remote.

When all of the above requirements are true, the Fiscal Unit financial specialist senior will write a letter **or** interoffice memorandum to the Fiscal Unit executive financial officer requesting approval to write-off the uncollectible funds. If approval is granted, the inmate's debt will be reduced and then reported in accordance with SOP [114.03.03.014](#), *Revenue: Inmate Management Fund*.

18. Inmate Trust Account Statements

Inmate Trust Account statements will be provided to inmates as described in SOP [114.03.03.024](#) *Funds: Inmate*. For processing certified Inmate Trust Account statements, see section 11. (SOP 114.03.03.024 provides process details for inmates and facility staff to follow.)

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19. Review and Reconciliation of the Inmate Trust Accounting Computer System

Fiscal Unit Financial Technicians

The designated Fiscal Unit financial technician(s) shall be responsible for reviewing the inmate trust accounting computer system daily checking account balance **and** determining when money should be transferred from the system's savings account into the system's checking account.

Note: Money should be transferred when needed in order to maximize the return in the Inmate Trust Account at the bank.

Fiscal Unit Financial Specialist Senior

Each month, the Fiscal Unit financial specialist senior (or designee) shall be responsible for:

- Reviewing the inmate trust accounting computer system's general ledger for errors and for reviewing the system's receivables for unusual or large balances; and
- Reconciling the inmate trust accounting computer system's general ledger to the bank's Inmate Trust Account (see table 1-3) bank statement.

Process Steps: Reviewing

Functional Roles and Responsibilities	Step	Tasks
Fiscal Unit Financial Technician	1	<ul style="list-style-type: none"> • Monitor the inmate trust accounting computer system's checking account; and • When the balance reaches approximately thirty-five thousand dollars (\$35,000), inform the Fiscal Unit financial specialist senior.
Fiscal Unit Financial Technician	2	If known, give the Fiscal Unit financial specialist senior a total of future expenditures so that sufficient funds can be transferred from the inmate trust accounting computer system's savings account into the system's checking account.
Fiscal Unit Financial Technician	3	<ul style="list-style-type: none"> • Fill out a 'withdrawal slip' in the amount of funds to be transferred; and • Give it to the Fiscal Unit financial specialist senior for his signature. <p>Note: The 'withdrawal slip' is for Fiscal Unit purposes and only serves as the Fiscal Unit's record of the transaction.</p>
Fiscal Unit Financial Technician	4	<ul style="list-style-type: none"> • Go online to the bank's Inmate Trust Account, and electronically transfer the funds from the savings account into the checking account; • Print the transfer confirmation; and • Attach the yellow and pink copy of the 'withdrawal slip' to the transfer confirmation, and file them in the current month bank folder.

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Functional Roles and Responsibilities	Step	Tasks
Fiscal Unit Financial Technician	5	<ul style="list-style-type: none"> In the inmate trust accounting computer system, enter the 'GLBATCH' screen and transfer the same dollar amount of funds from the savings account general ledger into the checking account general ledger; and File the white copy of the 'withdrawal slip' and batch.
		Note: The Fiscal Unit (located at Central Office) provides batch and cash log control number training to all financial technicians.

Reconciling

At the beginning of each month, the designated Fiscal Unit financial technician **and/or** Fiscal Unit financial specialist senior will reconcile the inmate trust accounting computer system's general ledger to the bank's Inmate Trust Account. After both savings and checking accounts have been reconciled, the corrections will be faxed to the bank, and the inmate trust accounting computer system's general ledger corrections will be made by the Fiscal Unit financial technician (**or** Fiscal Unit financial specialist senior).

20. Access to the Inmate Trust Accounting Computer System

The Fiscal Unit's financial specialist senior shall give staff access to the inmate trust accounting computer system as provided in appendix B, *Inmate Trust Accounting Computer System Access Matrix*.

DEFINITIONS

Statewide Accounting and Reporting System (STARS): The state of Idaho's Office of the State Controller's computer system that is used for processing and reporting accounting transactions.

REFERENCES

Appendix A, [Photo Ticket Sales Inventory Log](#)

Appendix B, *Inmate Trust Accounting Computer System Access Matrix*

Cornell University Law School, Legal Information Institute (LII) (www.law.cornell.edu/ucc)

[Inmate Personal Funds Withdrawal Slip](#)

Standard Operating Procedure [114.03.03.012](#), *Payroll Processing: Inmate*

Standard Operating Procedure [114.03.03.014](#), *Revenue: Inmate Management Fund*

Standard Operating Procedure [114.03.03.024](#) *Funds: Inmate*

Standard Operating Procedure [312.02.01.001](#), *Death of an Inmate*

Standard Operating Procedure [316.02.01.001](#), *Grievance and Informal Resolution Procedure for Inmates*

Standard Operating Procedure [318.02.01.001](#), *Disciplinary Procedures: Inmate*

Standard Operating Procedure [320.02.01.001](#), *Property: State-issued and Inmate Personal Property*

Standard Operating Procedure [402.02.01.001](#), *Mail Handling in Correctional Facilities*

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Standard Operating Procedure [405.02.01.001](#), *Access to Courts*

Standard Operating Procedure [411.06.03.001](#), *Co-pay for Medical Services*

Standard Operating Procedure [608.02.00.001](#), *Hobby Craft*

State of Idaho, Department of Finance (www.finance.idaho.gov)

State of Idaho, Idaho State Treasurer's Officer (www.sto.idaho.gov)

The American Law Institute (www.ali.org)

The National Conference of Commissioners on Uniform State Laws
(<http://uniformlaws.org/Default.aspx>)

Uniform Commercial Code, Article 4, Part 4, Section 4-404, *Bank Not Obligated to Pay Check More than Six Months Old*

United States Department of the Treasury (www.treasury.gov)

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IDAHO DEPARTMENT OF CORRECTION
Inmate Trust Accounting Computer System Access Matrix

Screens	Fiscal Unit Staff			Facility Staff			Investigators
	Executive Financial Officer	Financial Specialist Senior	Financial Technicians	Mail Room Officers	Financial Technicians	Disciplinary Hearing Officers	Facility, OPS, and Probation and Parole
ATTACH MENU (ALL)	X	X					
ATTACH MENU - ETATTACH			X				
ATTACH MENU - ETEARNCD			X				
ATTACH MENU - ETPAYEE			X				
ATTACH MENU - MTATTACH			X				
ATTACH MENU - MTEARNCD			X				
ATTACH MENU - MTPAYEE			X				
ATTACH MENU - QTATTACH			X	X	X		
ATTACH MENU - QTEARNCD			X				
ATTACH MENU - QTPAYEE			X				
ATTACH MENU - RPATTACH			X				
BATSTMT	X	X	X				
CHECKREG	X	X	X				
CHKRECON	X	X	X				
CIINCOME	X	X	X				
GLBAL	X	X	X				
GLBATCH	X	X	X				
GLDAILY	X	X	X				
GLPOST	X	X					
IBACTBAL	X	X	X	X (facility)	X (facility)		
IBINACTIVE	X	X					
IBINTRST	X	X					

Screens	Fiscal Unit Staff			Facility Staff			Investigators
	Executive Financial Officer	Financial Specialist Senior	Financial Technicians	Mail Room Officers	Financial Technicians	Disciplinary Hearing Officers	Facility, OPS, and Probation and Parole
IBOFFBAL	X	X	X	X	X	X	X
IBSUSPEND	X	X	X				
IMBATCH	X	X	X	X	X		
OFFSTMT	X	X	X				
OFFTRNS	X	X	X				
PRTCHECK	X	X	X				
PRTRECPT	X	X	X	X (facility)	X (facility)		
PRTVOIDCHK	X	X	X				
QLBATCH	X	X	X				
QMBATCH	X	X	X	X (facility)	X (facility)	X (facility)	X (facility)
QTCHECK	X	X	X	X	X	X	X
QTDOC NUMBER	X	X	X	X	X	X	X
QTIBHIST	X	X	X	X	X	X	X
QTRECPT				X	X	X	X
REPRTCHECK	X	X					
REPRTRECPT	X	X	X				
RPFACBAL	X	X	X				
RPINDGNT	X	X	X	X (facility)	X (facility)		
RPINTRST	X	X	X				
RPOFFBAL	X	X		X (facility)	X (facility)		
SAVRECON	X	X	X				
VOIDGLCHK	X	X	X				
VOIDIMCHK	X	X	X				
VOIDRECPT	X	X	X				

Note: Access for all other personnel not listed above will be considered on a case-by-case basis.