



**DEPARTMENT OF CORRECTIONS
Business & Finance**



Title:	Receipting, Securing and Depositing Funds	DOC Policy: 30.1.3
Effective	5/1/17	Supersedes: 7/1/99
Applicability:	All functional units	
Directives Cross-Reference: Oregon Accounting Manual		
	Rules: Mail (Inmate) – Div 131	
	Trust Accounts- Div 158	
	Policy: Sale of Meal Tickets – 40.2.4	
	Code of Conduct – 20.1.3	
	Code of Ethics – 20.1.2	
	Inmate Revenue Generating Activities – 30.1.6	
Attachments: None		

I. PURPOSE

To establish specific responsibilities and provide the process for receiving, securing, and depositing funds within the Department of Corrections.

II. POLICY

It is the policy of the Department of Corrections all monies, negotiable instruments, and monetary transactions will be in full compliance with standard business practices GAAP, Oregon Accounting Manual (OAM), State Treasury, and DOC policy on **Code of Conduct**, 20.1.2. All monies, such as, but not limited to the following cash, money orders, cashier checks, government checks, and business checks that are received by Department of Corrections staff shall comply with this policy.

A. Internal Controls

1. Internal controls and safeguards must be adequate to provide management with a reasonable degree of assurance that cash and cash related transactions will be properly accounted for and controlled, per OAM 10.20.00.PO
 - a. Central Accounting:
 - 1) Cash and checks will be deposited within one business day.
 - 2) Cash deposit transactions will be entered into the accounting records within one business day of deposit.
 - b. Institution Business Offices:
 - 1) Meal ticket monies, inmate work program monies, and other fund monies shall be deposited by the institutions within one business day.

- 2) The cash and checks will be recorded and reconciled by the institutions
2. Agency management is responsible for ensuring the proper accounting and reporting of cash and cash equivalents of fund deposits per OAM 15.10.00 and 10.20.00.

B. Trust Funds – Institutions

1. Collection of funds from Inmates arriving at Intake or Receiving and Discharge (R&D):
 - a. Staff designated by the functional unit manager shall receive monies from transported inmates. Monies should be in the form of a government agency business check, money order, or cashier's check with the inmate name and state identification (SID) number indicated and made payable to the Oregon Department of Corrections. Cash will also be accepted.
 - b. If an incoming inmate is in possession of monies, staff shall:
 - 1) Provide a receipt of collected funds;
 - 2) A complete legible receipt shall include the date, inmate's name, date of birth, SID, and the amount received. Staff shall print and initial the receipt.
 - 3) If cash is received, two staff shall verify funds, placing the funds in a sealed envelope.
 - 4) Attach a copy of the receipt to the monies and provide a copy of the receipt to the inmate.
 - 5) Place the envelope in the designated lock box at inmate processing or Receiving and Discharge.
2. Monies Received Through the Mail:

Monies received through the mail shall be handled in accordance with the rules on **Mail (Inmate)** (OAR 291-131). Cash shall be counted and a mail confiscation notice shall be filled out by the mailroom and signed by staff.

C. Depositing Monies – Business Services

1. Meal tickets, inmate work program monies, and other fund monies shall be collected through the Business Office.
2. Any program, activity, or industry seeking to make financial transactions through the Business Office is directed to follow the procedures in the policy on **Inmate Revenue Generating Activities**, 30.1.6.

3. If approved in advance by the Fiscal Services Administrator, the deposit may be made at a designated bank. Deposits shall be made in accordance with the OAM.
4. Deposit process: Each functional unit shall retain the field office copy of the deposit slip with a copy of the trust deposit reconciliation form for office records. The controller's copy of the deposit slip shall be mailed to Central Trust with a copy of the corresponding trust reconciliation form and a copy of the appropriate source documentation upon completion of the deposit.
5. Cash discrepancies of less than \$1 will be noted, initialed and deposited. Discrepancies of greater than \$1 will require contacting the identified staff members on the envelope for resolution of the discrepancy.

D. Trust Funds – Central Trust

1. Collection:
 - a. Department of Corrections will accept and process authorized money items received by Central Trust only in the form prescribed by and in accordance with the provisions of the rules on **Trust Accounts (Inmate)** (OAR 291-158).
 - b. Monies intended for Central Trust, but received by other staff shall be forwarded to Central Trust as soon as possible. This excludes institution mailrooms which shall follow the process in the rules on **Mail (Inmate)** (OAR 291-131). (See specifically OAR 291-131-0037).
2. Receipting:
 - a. All mail monies shall be opened and batched in a secure room and processed on a daily basis.
 - b. Monies determined to belong to the Department of Corrections Accounting shall be transferred out by recording it on the Return Letter Log and delivering the monies to the DOC Accounting.
 - c. A confiscation notice shall be completed on all cash received through the mail. One copy will be retained in the Central Trust Office.
 - d. Any program, activity, or industry seeking to make a financial revenue transaction through Central Trust shall follow the procedures in the policy on **Inmate Revenue Generating Activities**, 30.1.6.
 - e. Monies will be secured when not being processed.
 - f. Deposit information shall be entered into the trust system, and the inmate shall receive notification of the deposit.
 - g. Cashier's checks and money orders will be photocopied and an electronic record of the deposit shall be maintained in accordance with DOC's record retention schedule.

3. Depositing:
 - a. Monies shall be deposited in accordance with the daily deposit schedule.
 - b. The designated depositor will ensure the sealed bank bag is secured at all times. Central Trust will retain a copy of the signed armored service transmittal form which lists the bag numbers and the amounts included in the deposit.

E. Other Funds – Business Office

Monies received from the sale of meal tickets will be processed in accordance with the policy on **Sale of Meal Tickets**, 40.2.04.

F. Other Funds – Central Accounting

These procedures describe the duties of employees who handle cash. These procedures establish and document the flow of cash, cash documents, controls over cash, and the recording of cash transactions originating from cash received by Central Accounting.

1. Collection:
 - a. Monthly, Fiscal Services will post dual control assignments for mail pick-up. Daily, these individuals will retrieve and open mail under dual control and record all cash and checks received on the cash receipts log.
 - b. Checks and money orders shall be endorsed by Central Accounting “*For Deposit Only*” upon receipt using an endorsement stamp.
 - c. Monies intended for Central Accounting, but received by other staff shall be forwarded to Central Accounting within one business day.
 - d. Cash receipt log and cash items must be separated with cash items delivered to the Central Accounting - cash receipts desk.
 - e. The Central Accounting – cash receipts desk will prepare the deposit and make all reasonable efforts to deliver it to the bank on the same day or if delayed, no later than one business day of receipt.
 - f. Exceptions to hold cash items longer than one business day require management approval.
2. Securing Process:

All cash items, when not being actively worked, must be placed in a locked, stationary enclosure (safe, locking drawer in cabinet/desk, etc.).
3. Depositing:

Checks and cash will be deposited daily by an armored car service.

III. IMPLEMENTATION

This policy will be adopted immediately without further modification.

Certified: signature on file
Birdie Worley, Rules Coordinator

Approved: signature on file
Brian Belleque, Deputy Director