

ALAMEDA COUNTY SHERIFF'S OFFICE DETENTION AND CORRECTIONS POLICY AND PROCEDURE	NUMBER: 2.01	PAGES: 1 of 5
	RELATED ORDERS: ACA 4-ALDF-7D-11 P&P 1.19 , 2.02 , 2.03 , 2.05 , 2.08 , 2.09 G.O. 2.29 County of Alameda Accounting Manual for Cash	
	ISSUED DATE: June 1, 1992	
	REVIEW DATE: October 21, 2015	
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CHAPTER: Fiscal Management	SUBJECT: Introduction to Accounting	

- I. **PURPOSE:** To provide an overview of the policies and procedures of accounting.
- II. **POLICY:** These practices are designed to ensure the safe keeping of Inmate Trust Funds and all other facility funds. Methods for collecting, safeguarding, and disbursing monies shall comply with accounting procedures established by the appropriate authority.
- III. **PROCEDURE:**
- A. ACCEPTING MONEY FOR INMATES:
1. All money received must have a written or computer receipt. Only cash or money orders made payable to "Alameda County Sheriff's Office for the account of (inmate's name and Person File Number (PFN))" will be accepted. Money orders made payable to an inmate will not be accepted.
 2. An Automated Jail Information System (AJIS) property/money receipt is prepared for all new inmates. The money with the receipt attached is received by Accounting. The Account Clerk will verify and post to the inmate's account, or attempt to resolve any discrepancies with Intake, Transfer and Release (ITR) immediately.
 3. **Funds** deposited at the lobby shall have a three-part cash received voucher prepared.
 - a. Lobby staff will write the quantities and denomination of money received on the office copy of the cash received voucher (example: 1 x 20, 2 x 10, etc.).
 - b. The original receipt will be given to the person making the deposit.
 - c. The person making the deposit will verify and sign the office "copy" to ensure the correct amount is posted to the inmate's account. The office copy will be placed in the cash drawer along with the money.
 - d. At Glenn E. Dyer Detention Facility (GEDDF), control copies remain locked in the receipt machine, to be removed only upon turn-in of collections to the Accounting Office.
 - e. A copy of the receipt will be provided to the inmate.

f. All **funds** and **credit receipts** will be balanced by lobby staff and turned in to Accounting prior to the end of their shift.

4. Monies received by mail:

a. Only money orders made payable to “Alameda County Sheriff’s Office for the account of (inmate’s name and PFN),” will be accepted.

b. Personal checks or incorrect money orders shall be returned to the sender. The Mailroom Clerk will fill out an MR-04 (Inmate Mail-Return to Sender Notification) and distribute as follows:

1. White (original): mailroom file
2. Pink: inmate’s copy
3. Yellow: sender’s copy (return entire contents of envelope/packet)

c. If the money order is deemed acceptable, the Mail Clerk shall verify the inmate’s name and PFN, post to the inmate’s account, and complete a three-part cash received voucher.

1. All money orders and office copies of the vouchers will be given to Accounting for verification. The Mail Clerk will also submit any “voided” vouchers.
2. The inmate’s copy will be placed in the envelope for the inmate and delivered with the normal mail.

5. Monies received via Kiosk:

a. Monies may be deposited to an inmate’s account at either of the kiosks located at the Santa Rita Jail or the Glenn E. Dyer Detention Facility. There is a fee charged by **Trinity** for each transaction.

1. The correct spelling of the inmate’s name and PFN are required in order to complete the transaction. An inmate may be located by name only, **however**, if there are multiple inmates with the same name, and the deposit does not have the inmate’s PFN, monies could be posted to an incorrect inmate account.

c. Funds are uploaded to the inmates’ accounts within 24 hours of the deposit.

B. DISBURSING INMATE MONEY:

1. Money being disbursed requires a cash **debit receipt**.

a. Prior to completing a debit receipt, the Account Clerk will verify the PFN and the amount to be disbursed via ATIMS JMS.

b. Inmates being released will be given their money and will be required to sign the **debit**

- receipt* at the release counter. The Account Clerk releasing the *funds* will also sign the *receipt*.
2. A *Transportation Deputy* receiving money will sign the cash received *receipt*.
 3. An inmate requesting that money be released to another person will sign a property/money release form authorizing a cash release. The dayshift ITR Sergeant, after approval, will forward the release request to the lobby. The person receiving the money will sign the *receipt* and release form before they will be given the money by the Account Clerk.
 4. No inmate will be allowed to transfer *funds* to another inmate.
 5. *SRJ/GEDDF Accounting Unit may issue Inmate Trust fund checks for inmate money release and commissary deposits.*

C. ACCOUNTING FOR INMATE MONEY:

1. Cash and *receipts* returned to Accounting are verified by the Account Clerk in the presence of the lobby staff.
 - a. At GEDDF, no daily cash drawer log is completed since the cash drawer is used strictly for cash deposits received by the Lobby Clerk during their shift.
 - b. At GEDDF, cash received and issued cash received *receipts* turned in are verified by the Account Clerk.
2. The Account Clerk will maintain the daily journal for the inmate accounts. This will include a balance of all money received and/or pay-outs, a check of the posting made in the computer against the daily printouts, and a balance-listing of all receipts and vouchers for the day. The Inmate Fund Reconciliation will be prepared along with the daily journal.
 - a. At GEDDF, the Account Clerk completes a reconciliation report of all transactions during their shift.
 - b. On a daily basis, the Accounting Specialist at GEDDF reviews and verifies all transactions processed during the entire business day against the transaction postings report and prepares a transactions summary report that is maintained in the Accounting Office at the Santa Rita Jail for consolidated reconciliation.

D. DISCREPANCIES:

1. The Account Clerk discovering a discrepancy in a cash drawer or money transfer will attempt to resolve the problem immediately.
2. When discrepancies are unresolved, the Account Clerk will immediately notify the Accounting Technician and the ITR Sergeant. If the ITR Sergeant is unavailable, the Watch Commander is to be notified. The Sergeant or Watch Commander will direct a report to be written documenting all known circumstances.

When the investigation has been completed, the following offices will be notified when appropriate: Alameda County Board of Supervisors, Risk Management and the County Auditor.

3. All discrepancies **must** be logged and a report written.

E. INMATE WELFARE FUND:

1. When an inmate orders commissary items, the **Trinity** staff checks the order against the computer inmate account balance. If funds are available, **Trinity debits** the inmate account and **fulfills** the merchandise order. The inmate will receive a receipt indicating the items purchased, beginning account balance, total purchase and ending balance.
2. The daily computer report for Accounting contains a listing of **Trinity commissary** sales; these are verified by the Inmate Welfare Fund staff. The total **commissary** sales are recorded on the Daily Inmate Fund Reconciliation. **Commissary** sales then become Inmate Welfare funds.
3. Each week on Tuesday, the Accounting Specialist prepares a deposit for the total amount of the **commissary** sales from the previous week. The deposit is transferred by armored services to the Alameda County Treasurer's Department for the Inmate Welfare Trust Fund.

F. BAILS AND FINES:

1. Bail money and receipts are sent to Accounting. Surety Bonds are picked up by Accounting from the locked bail box in ITR after the inmates are released from custody.
2. The swing/midnight shift Account Clerk will balance all money and bail receipts for the previous day. A Bails/Fine Collection Summary (Form PD-353) will be completed.
3. The PD-353 will have attached pink and yellow copies of the bails/fines receipt. Copies of the PD-353 are retained with the goldenrod copy of receipts in the Accounting Office.
4. Bails/Fines for all courts will be sent in a locked money bag to Headquarters via the early morning Transportation unit. At GEDDF, bails/fines for Wiley Manuel Court will be picked up and processed by the Wiley Manuel Court Account Clerk.

- G. When the Accounting Technician or Supervising Clerk III is not present, the ITR Sergeant will assume supervision of the Accounting staff.

- H. **With the exception to the BOFA-Inmate Trust fund checks issued by SRJ/GEDDF Accounting Unit**, checks **funded by the county** will only be issued by the County Auditor/Controller with the Auditor/Controller's signature.

- I. All accounting and related records will be maintained for at least one (1) audit cycle by the Auditor/Controller.
- J. All accounts shall be audited as directed by the Sheriff's Administration and the County Auditor.