

St. Louis City Department of Public Safety/Division of Corrections
Policy & Procedures

CHAPTER:	1	Administration and Management	1. 2. 9
SECTION:	2	Fiscal Management	EFFECTIVE DATE: 7 / 21 / 2020
SUBJECT:	9	Inmate Improvement Fund	
STANDARDS: ACA – 4 – ALDF: 7D-16			REVIEW DATE: 7 / 21 / 20
APPROVED: _____			
Dale Glass COMMISSIONER OF CORRECTIONS			REVISION DATE: 7 / 30 / 20
Rescind: 1.2.9 dated 10/4/04 Cancel: n/a			

I. POLICY

It is the policy of the St. Louis City Division of Corrections to operate an Inmate Improvement Fund in compliance with State statutes and for the benefit of inmates.

II. PURPOSE

To ensure adequate controls are implemented and followed in managing the Inmate Improvement Fund.

III. APPLICABILITY

This procedure and work rule is applicable to the Business Office employees and all Division of Corrections employees involved in planning inmate programs and services.

IV. DEFINITIONS

Inmate Improvement Fund: A fund established for the benefit of the Inmates for goods and services that the Division is not legally required to provide.

V. CANCELLATION

This procedure and work rule cancel all previous Division’s policies, statements, memorandums, directives, orders, notices, rules and regulations which are inconsistent with this procedure and work rule.

VI. PROCEDURES

A. General Information

- 1.. Source of funds:
 - a. Inmate Telephone Commission Revenue - revenue generated from the telephone service provided to inmates;
 - b. Commissary Commission Revenue - revenue generated from the commissary sales to inmates;
 - c. Interest Revenue - interest revenue generated from the Inmate Fund bank account;
 - d. Locker Fee Revenue - revenue generated from the public coin-operated lockers;
 - e. Inmate Restitutions - revenue collected from inmates for damages to assets purchased by the Inmate Improvement fund: and
 - f. Cash Donations

B. Custody of Fund

All Funds will be turned over to the City of St. Louis Treasurer and held in escrow.

- C. The Business Office staff will be responsible for maintenance of all accounting records and establishment of all necessary internal controls and in accordance with established City of St. Louis accounting procedures.

D. Receipt and Processing of Telephone Commissions Revenue

1. The Business Office Manager will review all telephone commission checks prior to providing them to a designated Business Office staff member.
2. The designated Business Office staff member will immediately forward the check along with a completed Treasurer Receipt Coding Form to the St. Louis City Treasurer to be deposited to Inmate Improvement Fund. The designated Business Office staff member will retain one copy of the completed Treasurer Receipt Coding Form until the original is received back from the Treasurer's Office.

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3. The designated Business Office staff member will ensure that all data is entered into the ledger and that the established commission rate has been paid by the service provider.
4. In the event that the appropriate commission rate has not been paid, the designated Business Office staff member will notify the Business Office Manager for further review. The Business Office Manager will ensure that all necessary collection efforts are undertaken.
5. The designated Business Office staff member will retain the Treasurer's Office receipt with supporting documentation attached in a file labeled "Un-Posted Revenue" until it has been posted.
6. All documentation accompanying the check and the official receipt received back from the Treasurer's Office will be maintained in a file labeled "Telephone Commission Revenue" after being posted to the General Ledger.

E. Receipt and Processing of Commissary Commission Revenue

1. The commissary contractor staff will deduct all commissary sales from the individual inmate accounts prior to distribution of commissary.
2. In the event that a commissary sale is not delivered, the commissary contractor staff will make the void to the commissary sale transaction in the inmate's account.
3. All commissary sales and voids will appear as individual postings in an account named "COMM CLEARING" in the Inmate Fund accounting system.
4. Periodically the commissary contractor staff will close out the COMM CLEARING Account by transferring the total of sales and the total of all voids to an Inmate Fund account named "COMSALES".
5. Periodically the commissary contractor will submit an invoice or credit memo representing aggregate totals posted in the COMSALES Account.
6. A designated Business Office staff member will compare all invoices and credit memos received from the commissary contractor to the aggregate totals posted in the COMSALES Account and will report all discrepancies to the Business Office Manager.
7. After all invoices and credit memos have been received for a month the designated Business Office staff member will complete a spreadsheet designed to

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- document that the invoices and credit memos received for a month matches postings made to the COMSALES Account.
8. The designated Business Office staff member will print out two copies of the Commissary Reconciliation spreadsheet. One copy of the spreadsheet will be provided to the Business Office Manager along with all invoices and credit memos received for the month.
 9. The designated Business Office staff member will transfer the balance of the COM SALES Account to the Other Transfers Account.
 10. The designated Business Office staff member will prepare a check payable to the Inmate Improvement Fund representing the total of the Other Transfers Account.
 11. The designated Business Office staff member will obtain the signature of the Business Office Manager on the supporting documentation.
 12. The designated Business Office staff member will obtain the signatures of two authorized signers on the check and will immediately prepare a City of St. Louis Treasurer's Office Receipt Coding Form indicating the funds are to be posted to the Commissary Sales Account of the Inmate Improvement Fund. The designated Business Office staff member will retain one copy of the completed Treasurer Receipt Coding Form until the original is received back from the Treasurer's Office.
 13. The designated Business Office staff member will ensure that the check is immediately submitted to the City of St. Louis Treasurer's Office along with the original Receipt Coding Form.
 14. The designated Business Office staff member will provide the Business Office Manager with a copy of the Receipt Coding Form, a copy of the check, a copy of the appropriate month of the Other Transfers Account, and the second copy of the Commissary Reconciliation spreadsheet.
 15. The Business Office Manager will provide all documentation to a designated Business Office staff member.
 16. The designated Business Office staff member will post all transactions to an Appropriations Ledger account named "Commissary Sales."
 17. The designated Business Office staff member will retain the original Treasurer's Office Receipt Coding Form received back from the Treasurer's Office with supporting documentation attached in a file labeled "Un-Posted Revenue" until it has been posted.

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18. All documentation accompanying the check and the official receipt received back from the Treasurer's Office will be maintained in a file labeled "Other Transfers" after being posted to the General Ledger.

F. Receipt and Processing of Interest Revenue

1. Interest revenue will be credited to the Inmate Fund by the bank.
2. The Business Office staff designated to prepare the Inmate Fund bank reconciliation will post interest revenue to an Inmate Fund account named "Interest Revenue."
3. The Business Office staff designated to prepare the Inmate fund reconciliation will transfer the balance of the Interest Revenue Account to the Other Transfers Account.
4. All interest revenue will be paid to the Inmate Improvement Fund when the designated Business Office staff member prepares the check to the Inmate Improvement Fund clearing the Other Transfers Account.

G. Receipt and processing of Locker Fee Revenue

1. Twice each month the designated Business Office staff member and a Division of Corrections witness will retrieve all coins from the coin-operated lockers.
2. The designated Business Office staff member and Division of Corrections witness will count all coins and deposit all funds in the Inmate Fund Account.
3. The designated Business Office staff member and Division of Corrections witness will prepare and sign a Locker Fee Receipts Form indicating the date and total of funds retrieved from the coin-operated lockers and deposited in the Inmate Fund bank account.
4. The designated Business Office staff member will place the bank deposit in the safe located in the Business Office Manager's office and post the deposit to the Inmate Fund account named "Locker Fees."
5. The designated Business Office staff member will transfer the balance of the Locker Fee Account to the Other Transfers Account.
6. The designated Business Office staff member will file the signed document with the deposit slip received back from the bank chronologically with all other deposits to the Inmate Fund.

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7. All locker fee revenue will be paid to the Inmate Improvement Fund when the designated Business Office staff member prepares the check to the Inmate Improvement Fund clearing the Other Transfers Account.

H. Receipt and Processing of Inmate Restitutions to the Inmate Improvement Fund

1. The designated Business Office staff member will post a receivable amount using a transaction named "RIF CHARGE" for all duly authorized restitutions from the individual inmate's account.
2. The system will automatically deduct amounts owed by the inmate as funds are available in the inmate's account and post amounts collected to an Inmate Fund account named "RIF COL."
3. Each month the designated Business Office staff member will prepare a check payable to the Inmate Improvement Fund representing the total of the RIF COL Account.
4. The designated Business Office staff member will obtain the signature of the Business Office Manager on a printout of the RIF COL Account.
5. The designated Business Office staff member will obtain the signatures of two authorized signers on the check and will immediately prepare a City of St. Louis Treasurer's Office Receipt Coding Form indicating the funds are to be posted to the 537000 Account of the Inmate Improvement Fund.
6. The designated Business Office staff member will ensure that the check is immediately submitted to the City of St. Louis Treasurer's Office along with the original Receipt Coding Form. The designated Business Office staff member will retain one copy of the completed Treasurer Receipt Coding Form until the original is received back from the Treasurer's Office.
7. The designated Business Office staff member will provide the Business Office Manager with a copy of the Treasurer's Office Receipt Coding Form, a copy of the check and transaction printouts from the accounting system.
8. The Business Office Manager will review the documentation and provide to a designated Business Office staff member for posting to the 523700 Account of the Appropriation Ledger.
9. The designated Business Office staff member will retain the original Treasurer's Office Receipt Coding Form received back from the Treasurer's Office with

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supporting documentation attached in a file labeled "Un-Posted Restitutions" until it has been posted.

10. All documentation accompanying the check and the official receipt received back from the Treasurer's Office will be maintained in a file labeled "Inmate Restitutions" after being posted to the General Ledger.

I. Receipt and Processing of Cash Donation

1. All donations must be approved by the Correctional Superintendent.
2. The Business Office Manager will notify the Correctional Superintendent in writing whenever any party expresses interest in making donation to the fund.
3. The Correctional Superintendent will initial and date the written notification from the Business Office Manager to document that the donation has been approved.
4. The Office staff member designated by the Business Office Manager will immediately prepare a City of St. Louis Treasurer's Office Receipt Coding Form indicating the funds are to be posted to the Inmate Improvement Fund.
5. The designated Business Office staff member will ensure that the funds are immediately submitted to the City of St. Louis Treasurer's Office along with the original Receipt Coding Form. The designated Business Office staff member will retain one copy of the completed Treasurer Receipt Coding Form until the original is received back from the Treasurer's Office.
6. The designated Business Office staff member will provide the Business Office Manager with a copy of the Treasurer's Office Receipt Coding Form, a copy of the funding documents and transaction printouts from the accounting system.
7. The Business Office Manager will review the documentation and provide to a designated Business Office staff member for posting to the Appropriation Ledger.
8. The designated Business Office staff member will retain the original Treasurer's Office Receipt Coding Form received back from the Treasurer's Office with supporting documentation attached in a file labeled "Un-Posted Revenue" until it has been posted.
9. All documentation accompanying the check and the official receipt received back from the Treasurer's Office will be maintained in a file labeled "Inmate Revenue" after being posted to the General Ledger.

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J. Expenditure Process

1. The procedures for the purchasing and requisition process can be found in Policy #1.2.8 - Procurement.
2. The designated Business Office staff member attaches the approved requisition and shipping documents/invoices as they are received and submits the documents to the Business Office Manager.
3. The Business Office Manager reviews all invoices and determines which are to be charged to the Inmate Improvement Fund. Expenditures may only be made from the Inmate Improvement Fund if they are of benefit to the inmates, and the Division of Corrections is not legally required to provide the goods or services invoiced.
4. The Business Office Manager writes 1730 on the invoice indicating it is to be charged to the Inmate Improvement Fund and writes the account it is to be charged to.
5. The Business Office Manager provides the invoices and supporting documentation to a designated Business Office staff member to be vouchered.
6. The designated Business Office staff member enters data from the invoice into the Accounts Payable database and generates a voucher.
7. The designated Business Office staff member makes a copy of the voucher and invoice, attaches the original invoice to the original voucher and attaches the copy of the invoice and all supporting documentation to the copy of the voucher.
8. The designated Business Office staff member prepares a Batch Transmittal Ticket for vouchering invoices and submits the batched vouchers along with all copies to the Business Office Manager.
9. After reviewing the invoices batched for payment, the Business Office Manager provides the original voucher with invoices and Batch Transmittal Ticket attached to an authorized Division of Corrections official.
10. The authorized Division of Corrections official signs the voucher and returns it and attachments to the Business Office Manager.
11. The Business Office Manager forwards the signed voucher and attachments to the City of St. Louis Comptroller's Office and provides the copy and all attachments to a designated Business Office staff member.

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12. The designated Business Office staff member enters data from the voucher into the appropriate account in the Inmate Improvement Fund Appropriation Ledger.
13. The designated Business Office staff member retains the copy of the voucher along with all attachments in a file labeled "Unpaid Vouchers" until they have been paid.

K. General Ledger Reconciliation

1. Each month a designated Business Office staff member will reconcile the Inmate Improvement Fund to the General Ledger.
2. The designated Business Office staff member stamps all vouchers paid as indicated in the General Ledger report.
3. The designated Business Office staff member updates the Appropriation Ledger for all invoices that have been paid.
4. The designated Business Office staff member reconciles the remaining unpaid vouchers to the Appropriations Ledger.
5. The designated Business Office staff member stamps all Treasurer's Office receipts posted as indicated in the General Ledger report.
6. The designated Business Office staff member updates the Appropriation Ledger for all receipts that have been posted.
7. The designated Business Office staff member reconciles the remaining unpaid receipts to the Appropriations Ledger.
8. The designated Business Office staff member completes the General Ledger reconciliation by reconciling total expenditures to date and available funds to the totals recorded in the Appropriations Ledger.
9. The designated Business Office staff member files all paid vouchers and posted receipts in the appropriate file for paid vouchers and posted receipts.

L. Inmate Improvement Fund Fixed Assets

The procedures that must be followed to record and safeguard all Division of Corrections assets can be found in 1.2.11 Fixed Assets Accounting.

M. Auditing

Auditing of the Fund will be accomplished by the City of St. Louis Internal Audit Section and various state and independent auditors as required or necessary.

VII. FORMS

The following forms are referenced and/or attached with this procedure and work rule:

Batch Transmittal Ticket

Locker Fee Receipts Form

Treasurer Receipt Coding Form

Expenditure Approval Voucher

VIII. SEVERABILITY CLAUSE

If any part of this procedure and work rule is, for any reason, held to be in excess of the authority of the appointing authority, such decision will not affect any other part of this procedure and work rule.

IX. TRAINING

This procedure and work rule will be included in the orientation and First-Year Training for all Division of Corrections employees including support staff of the Business Office units.