

POLICY

SUBJECT: Youth Fund Accounts

NUMBER: MGT-638-17

APPLICABLE TO: Budget and Residential Facility Staff

APPROVED: _____ /s/ signature on original

Sam Abed, Secretary

DATE: _____ 10/5/2018

I. POLICY

The Department of Juvenile Services (DJS) collects, deposits, controls and accounts for funds received from or for youth who are in the custody of DJS in a residential facility.

II. AUTHORITY

A. Md. Code Ann., Human Services, §9-203 and §9-204.

B. American Correctional Association (ACA) Standard, 4-JCF-6B-05

III. DIRECTIVES/POLICIES RESCINDED

None.

IV. FAILURE TO COMPLY

Failure to comply with the Department's Policy and Procedures shall be grounds for disciplinary action up to and including termination of employment.

V. STANDARD OPERATING PROCEDURES

Standard operating procedures have been developed.

VI. REVISION HISTORY

| DESCRIPTION OF REVISION | DATE OF REVISION |
|-------------------------|------------------|
| New policy issued. | October 1, 2018 |
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PROCEDURES

SUBJECT: Youth Fund Accounts

NUMBER: MGT-638-17

APPLICABLE TO: Budget and Residential Facility Staff

APPROVED: _____ /s/ signature on original

Lynette Holmes, Deputy Secretary

DATE: _____ 10/2/2018

I. PURPOSE

To provide procedures for the collection and withdrawal of funds that each youth has on deposit with a DJS facility.

II. DEFINITIONS

Youth Fund Account (subsidiary account) means a record which control the funds that each youth has on deposit with the facility. The aggregate of the youth fund accounts are controlled by a related control account.

Control Account means a control account provides a continuous summary of the aggregate youth fund activity (i.e., collections, withdrawals and adjustments) which have been posted to the youth fund account (which comprise the subsidiary ledger). The Control Account helps ensure that the transactions are recorded correctly.

Monthly Reconciliation is a process of verifying the accuracy of entries in the subsidiary youth fund accounts and the transactions posted in R*STARS and the related balances.

III. PROCEDURES

A. Collection of Funds Received at Admission

1. Upon admission, if a youth has money in their possession the Admission's Officer and the Shift Commander in camera view shall count, verify, and record all money on the youth cash receipt. The three-part pre-numbered cash receipt are to be used in sequence at all times.
2. The original (white) pre-numbered cash receipt form shall be given to the youth. This cash receipt serves as the youths' proof as to the amount of funds that he/she has on deposit at the facility.
3. The second copy (yellow) of the pre-numbered cash receipt form shall be placed in a sealed envelope with the youth's funds.

4. The third (pink) copy of the pre-numbered cash receipt form shall be retained in the bound Youth Fund Cash Receipts Book and is to be properly secured at all times.
5. If at any time, a pre-numbered cash receipt form is not utilized due to an error (i.e., an incorrect name or amount recorded on the form), the Admissions Officer completing the form shall write VOID across the face of all copies of the form. All copies of this form are to be maintained in the Youth Fund Cash Receipts Book.
6. The sealed envelope which contains the youths' funds and the second copy of the pre-numbered cash receipt form should be placed in a locked safe.
7. All negotiable instruments (i.e., checks, money orders) in the youths' possession at the time of admission shall be taken, accounted for and shall be mailed to the youth's home address.

B. Subsidiary Accounts

1. The respective Youth Fund account shall be created to reflect the receipt of funds received and held on his/her behalf. The Regional Account/Fiscal Officer is responsible for this task.
2. At a minimum, the Youth Fund records are to be updated on a weekly basis.
3. The youth fund account shall be updated to reflect the withdrawal when the Comptroller's office has issued a check to the youth. This duty is to be performed by the Fiscal Accounts Technician and is to be performed at least on a monthly basis.

C. Youth Fund Cash Receipt Books

1. The Fiscal Accounts Technician shall have custody over the unused pre-numbered cash receipt books. The Youth Fund Cash Receipts books shall be maintained in a designated secured area.
2. The Fiscal Accounts Technician shall issue the receipt books to the Admission's Officer. The Admission's Officer shall sign for the receipt of the Youth Fund Cash Receipt Books in the fiscal receipt book log.
3. When a new cash receipt book is needed, an Admission's Officer shall return the previous book to the Fiscal Accounts Technician for safekeeping. This information should also be recorded in the log.
4. The Fiscal Accounts Technician is responsible for purchasing new Youth Fund Cash Receipts books. This should also be recorded in the log. The information required is the purchase order number and date received.
5. The Youth Fund Cash Receipt books are to be audited bi-monthly by the Fiscal Accounts Technician to ensure accuracy of the use of the receipts.

D. Accounting for Youth Funds

1. Retrieval of Funds
 - a. On a daily basis, the Fiscal Accounts Technician shall retrieve all funds from the locked safe.
 - b. The Fiscal Accounts Technician should open each envelope that is retrieved and compare the amount recorded on the pre-numbered cash receipt to the amount contained in the envelope. Any discrepancies should be documented on the envelope, signed and dated. Any discrepancies should be immediately brought to the attention of the Superintendent so that the matter may be investigated.
 - c. The Fiscal Accounts Technician shall prepare a deposit and place all funds in a designated secured area until the deposit is made. The deposit slip should indicate the receipt numbers from the pre-numbered cash receipt forms of the funds being deposited, directly on the deposit slip to facilitate verification. In addition, the Fiscal Accounts Technician shall prepare an add tape of the individual receipts, date it and attach it to the yellow copies of the pre-numbered cash receipt forms.
 - d. All funds shall be deposited in tact in the State Treasurer designated banking institution no later than the first working day after the day of receipt. The Fiscal Accounts Technician is to make the deposits at least weekly.
 - e. Once the deposit is made, the Fiscal Account Technician is to enter the deposit into FMIS and print out the related batch screens. The yellow and blue copies of the validated deposit slip is to be attached to the batch screen printouts and the yellow copies of the pre-numbered student fund cash receipt along with the add tape. This "packet" is to be forwarded to the Regional Account/Fiscal Officer for verification purposes. The pink copy of the validated deposit slip shall be attached to copies of the batch screen printouts and remain the related accounting file at the facility.
 - f. Deposits shall be entered into FMIS by the 15th day of the following month by the Fiscal Accounts Technician.
2. Updating of the Youth Fund Account records
The Fiscal Accounts Technician is to update the Youth Fund Account records with the deposit reference and deposit date at least on a weekly basis.

E. Verification of Deposits

A fiscal staff independent of the cash receipts process should verify the propriety of the deposits. On a daily basis, the Regional Account/Fiscal Officer should compare the amount deposited per the validated deposit slip and the add tape) with the related yellow copies of the pre-numbered cash receipt's which are noted on the validated deposit slip. The Regional Account/Fiscal Officer is also to review the deposit to determine if it was properly coded. If the totals agree and

the batch was properly coded, the Regional Account/Fiscal Officer should sign and date the batch screen printouts to document agreement. If the totals do not agree, the difference should be documented and investigated. If the deposit was improperly coded, the Regional Account/Fiscal Officer will correct the coding and release the deposit into R*STARS.

F. Closing Accounts

1. When a youth is released from the facility, the amount of funds that he/she has on deposit at the facility is reflected by his/her youth fund account, this amount shall be returned to the youth.
2. The pre-numbered youth fund withdrawal form shall be completed by the Admissions Officer or designee that the Regional Account/Fiscal Officer has identified.
3. The original (white) withdrawal form shall be sent to the Fiscal Accounts Technician.
4. The second (yellow) copy of the withdrawal form shall be retained in the bound youth fund withdrawal book.
5. The third copy (pink) shall be given (mailed if the youth is not available) to the youth for his/her records.

G. Monthly Reconciliation

1. On a monthly basis, the Fiscal Accounts Technician shall reconcile the aggregate of the student fund detail records with the student fund balance as reported in R*STARS.
2. Any differences shall be promptly investigated and resolved.
3. The Monthly Reconciliation along with the supporting documentation shall be submitted to the Regional Account/Fiscal Officer for review and approval.

IV. RESPONSIBILITY

Administrators are responsible for implementation and compliance with this procedure.

V. INTERPRETATION

The Deputy Secretary for Support Services shall be responsible for interpreting and granting any exceptions to these procedures.

VI. LOCAL OPERATING PROCEDURES REQUIRED

No.

VII. DIRECTIVES/POLICIES REFERENCED

No policies referenced.

VIII. APPENDICES

NONE.



DJS POLICY AND STANDARD OPERATING PROCEDURES

Statement of Receipt and Acknowledgment of Review and Understanding

POLICY: Youth Fund Accounts
NUMBER: MGT-638-17
APPLICABLE TO: Budget and Residential Facility Staff

I have received and reviewed a copy (electronic or paper) of the above titled policy and procedures. I understand the contents of the policy and procedures.

I understand that failure to sign this acknowledgment form within five working days of receipt of the policy shall be grounds for disciplinary action up to and including termination of employment.

I understand that I will be held accountable for implementing this policy even if I fail to sign this acknowledgment form.

SIGNATURE

PRINT FULL NAME

DATE

WORK LOCATION

SEND THE ORIGINAL, SIGNED COPY TO THE DIRECTOR IN THE DJS OFFICE OF HUMAN RESOURCES FOR PLACEMENT IN YOUR PERSONNEL FILE.