



Chapter:	Finance	Classification:	Public Document
Subject:	Non-public Funds (Trust Accounts)		
For:	Correctional Facilities	 <small>Authorized by Executive Director</small>	

1. Policy

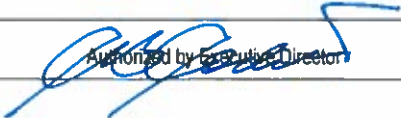
- 1.1 All non-public funds will be recorded and accounted for at provincial correctional facilities using the Offender Trust Information System (OTIS), the approved computerized accounting system.
- 1.2 Correctional Facilities will use the proceeds from trust accounts to purchase products and services for the common good of individuals.

2. Trust Accounts


- 2.1 The superintendent will designate a staff member who is responsible for managing individual trust funds as follows
 - 2.1.1 the receipt funds
 - 2.1.2 the disbursement funds
 - 2.1.3 maintenance of all records and accounts
- 2.2 The superintendent will ensure that any monies received at or disbursed by the correctional facilities for an individual will be recorded in OTIS, as follows
 - 2.2.1 accurate records will be maintained of expenditures and receipts
 - 2.2.2 the amount initially received from the individual will be recorded
 - 2.2.3 an official numbered receipt will be generated and provided to the individual for all monies received
- 2.3 A separate bank account will be opened at a local bank for all funds received in trust and for reimbursement to government for Offender Trust purchases. It will be in the name of the Province of Nova Scotia, along with the facility name and "Offender Trust Account".
- 2.4 Signing authority on the bank account will be as follows
 - 2.4.1 two signatures are required on each cheque from the following approved positions
 - 2.4.1.1 superintendent
 - 2.4.1.2 deputy superintendent
 - 2.4.1.3 manager, administrative services
 - 2.5 one other position as designated by the superintendent

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- 2.6 All deposits will be made in accordance with [Manual 200, Chapter 7, Section 7.1, Cash Management](#)
- 2.7 Deposit of received funds will be made at durations no greater than
 - 2.7.1 once biweekly, and
 - 2.7.2 on the last business day of each month, or
 - 2.7.3 when cash exceeds the approved maximum amount of cash to be on hand as determined by the superintendent in consultation with the Executive Director of Finance, Justice CSU
- 2.8 Cash on hand will be balanced daily and verified using OTIS generated reports to ensure that the trust account balances.
- 2.9 Monies received at the facility for an individual will be accepted in the following manner only
 - 2.9.1 cash
 - 2.9.2 Canadian money order
 - 2.9.3 certified cheque
 - 2.9.4 government cheque
 - 2.9.5 indigenous band cheque
- 2.10 A receipt will be generated using OTIS for monies received for an individual via
 - 2.10.1 the mail
 - 2.10.2 in person
 - 2.10.3 Admitting
 - 2.10.4 kiosks
 - 2.10.5 e-transfer
- 2.11 Funds will be place in the individual's trust account in OTIS. The receipt will contain the
 - 2.11.1 name of the individual for whom the funds are received
 - 2.11.2 person number
 - 2.11.3 name of person leaving the money for the individual
 - 2.11.4 amount received
 - 2.11.5 date
 - 2.11.6 bag seal number

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- 2.12 Any personal cheques received will be recorded and returned to the sender with an explanatory note. These include
- 2.12.1 personal
 - 2.12.2 company
 - 2.12.3 non-governmental organization (NGO) that are not certified
- 2.13 Canteen purchases will be deducted from each individual's trust balance. Information recorded will include
- 2.13.1 name of the individual
 - 2.13.2 person number
 - 2.13.3 the date
 - 2.13.4 transaction number
 - 2.13.5 items purchased
 - 2.13.6 amount of deduction
 - 2.13.7 the individual's remaining balance
- 2.14 A monthly trust account reconciliation will be completed by a person designated by the superintendent that records are accurate and up to date. The person designated will
- 2.14.1 not be the person designated to handle the daily operations of the trust accounts
 - 2.14.2 reconcile individual trust accounts and bank account
 - 2.14.3 complete the reconciliation no later than the seventh (7th) business day of the month
 - 2.14.4 ensure the completed monthly offender trust reconciliation is
 - 2.14.4.1 signed and dated by the designate
 - 2.14.4.2 signed, dated, and approved by the superintendent
 - 2.14.4.3 forwarded to the Manager, Policy and Programs, Correctional Services
- 2.15 All monies in an individual's trust account will be given to the individual upon release from custody in the form of cash and/or cheque.
- 2.16 The amount of cash given to the individual may be up to \$75 with the remainder of the individual's account to be paid in the form of a cheque except when
- 2.16.1 there may not be enough approved signing officers for the cheque, or

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2.16.2 if the individual has a small amount over the \$75 threshold

2.17 Purchases using Offender Trust funds will be

2.17.1 in accordance with [Manual 200, Chapter 10, Section 10.2, Purchase Card Policy, Manual 300, Chapter 3, Section 3.1, Sustainable Procurement Policy](#)

2.17.2 Section 5 of this policy, Purchases from Offender Trust Proceeds, through the facility budget, and

2.17.3 for the betterment of the individuals in custody

2.18 The facility budget will be reimbursed from the Offender Trust Account monthly. These transactions will be accounted for during the month end reconciliation.

3. Foreign Funds Received in Trust

3.1 If an individual is admitted with foreign funds, they must be converted to Canadian funds prior to placement in the individual's trust account.

3.2 Foreign funds will not be accepted from individual visitors

3.3 Foreign funds will not be converted to Canadian funds only if directed by Canadian Border Services Agency for immigration detainees, funds not converted will be

3.3.1 held in an envelope, in a secure, locked location with the immigration detainee's name written on the outside of the envelope


3.3.2 given to Canadian Border Services Agency upon the transfer of the immigration detainee or

3.3.3 given to the immigration detainee upon release

4. Dormant Accounts

4.1 If an individual's trust account has been dormant for six months following their release from the facility, and all attempts to locate them have failed to yield their location, the account may be closed and the funds may be transferred into the General Trust Account to be used as per Section 5, Purchases from Offender Trust Proceeds. Proper documentation is to be

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maintained within the Offender Trust Information System (OTIS) and will include

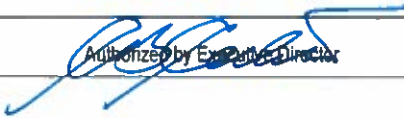
- 4.1.1 Dormant Accounts printout from OTIS showing the last transaction in OTIS for the individual
- 4.1.2 comprehensive reason for the funds transfer in the "Description" field for the Adjusting Entry in OTIS, including last transaction date from the Dormant Accounts Report

- 4.2 Prior to the year-end financial statements being finalized, all account receivables for individuals who are deceased, as verified through JEIN, will have their balances reduced to zero and a record will be forwarded to the Executive Director of Finance, Justice CSU and the Manager, Policy and Programs, Correctional Services.

5. Purchases from Trust Proceeds

- 5.1 Purchases made from offender trust proceeds for the common good of individuals will fall within one or more of the following categories
 - 5.1.1 televisions for dayrooms and common areas
 - 5.1.2 video players and videos
 - 5.1.3 video game players and video games
 - 5.1.4 cable or satellite services
 - 5.1.5 exercise and sports equipment
 - 5.1.6 leisure activities, e.g., cards, board games
 - 5.1.7 small appliances for location in day rooms and common areas
 - 5.1.8 subscriptions, e.g., magazines, newspapers
 - 5.1.9 education courses, e.g., GED, WHMIS, food handlers
 - 5.1.10 library books and supplies
 - 5.1.11 education and program materials and supplies
 - 5.1.12 honorariums for guest speakers, elders, chaplains
 - 5.1.13 incentives for individual in custody
 - 5.1.14 transportation costs for individuals being released
 - 5.1.15 fees associated with individuals applying for personal identification
 - 5.1.16 fees associated with ambulance services
- 5.2 Restrictions:
 - 5.2.1 Cable or satellite television packages will not include adult entertainment channels.

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5.2.2 Videos and video games purchased or rented will be classified no higher than 14A for movies, and Teen for video games, and will not involve or display

5.2.2.1 racism

5.2.2.2 bias against sexual orientation

5.2.2.3 bias against gender identity

5.2.2.4 graphic violence, including violence against persons or animals

5.2.2.5 glorification of crime or a criminal lifestyle, including street racing, or disrespect for, or violence against, law enforcement officials

6. References

6.1 Refer to Policy and Procedures, Subject No. 9.05.02, [Canteen Management](#) for additional information with respect to

6.1.1 purchasing procedures

6.1.2 month-end reports

6.1.3 inventory management and control

6.1.4 audits