


Chapter: **Financial Administration**

Classification: **Public Document**

Subject: **Non-public Funds (Trust Accounts)**

For: **All Custody**

  
Authorized by the Executive Director

## Policy

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

## Trust Accounts


- 3 The facility senior manager will designate a staff member who is responsible for managing personal trust funds as follows
  - (a) the receipt of funds
  - (b) the disbursement of funds
  - (c) maintenance of all records and accounts
- 4 The facility senior manager will ensure that any monies received at or disbursed by the correctional facilities for a person in custody will be recorded in OTIS, as follows
  - (a) accurate records of expenditures and receipts
  - (b) the amount initially received
  - (c) an official numbered receipt will be generated and provided to the person for all monies received
- 5 A separate bank account will be opened at a local bank for all funds received in trust for reimbursement to government for Trust purchases. It will be in the name of the:
  - (a) "Province of Nova Scotia,"
  - (b) With the facility name and
  - (c) "Offender Trust Account".
- 6 Signing authority on the bank account will be as follows
  - (a) two signatures are required on each cheque from the following approved positions

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- i. facility senior manager
  - ii. manager reporting directly to the facility senior manager e.g. Deputy Superintendent, Day Manager
  - iii. Manager, Administrative Services
- (b) A third signature from one other position as designated by the facility senior manager
- 7 All deposits will be made in accordance with [Manual 200, Chapter 7, Section 7.1, Cash Management](#).
- 8 Deposit of received funds will be made at the following durations
  - (a) once biweekly, and
  - (b) on the last business day of each month, or
  - (c) when cash exceeds the approved maximum amount of cash to be on hand as determined by the Facility Senior Manager in consultation with the Executive Director of Finance, Justice CSU
- 9 Deposits will be verified by a second person and both the depositor and second person will sign the OTIS Generated Deposit Confirmation form, found in OTIS.
- 10 Cash on hand will be balanced daily and verified using OTIS generated reports.
  - (a) Daily Cash Can Verification form (9.05.00-A) will be filled out daily
- 11 Monies received at the facility for a person in custody will be accepted in the following manner only
  - (a) cash
  - (b) Canadian money order
  - (c) certified cheque
  - (d) government cheque
  - (e) Indigenous band cheque
- 12 Cheques and money orders will only be accepted if they are received in their original, sealed envelope.
  - (a) Unsealed or opened envelopes will be returned to sender or placed in the person's

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personal property.


- 13 Any personal cheques received that are directed to a person in custody will be recorded and returned to the sender with an explanatory note. These include
  - (a) personal
  - (b) company
  - (c) non-governmental organization (NGO) that are not certified
- 14 A receipt will be generated using OTIS for monies received for a person in custody via
  - (a) the mail
  - (b) in person
  - (c) admitting
  - (d) kiosks
  - (e) e-transfer
- 15 Funds will be placed in the person's trust account in OTIS. The receipt will contain the
  - (a) name of the person in custody for whom the funds are received
  - (b) person number
  - (c) name of individual leaving the money for the person in custody
  - (d) amount received
  - (e) date
  - (f) bag seal number
- 16 Canteen purchases will be deducted from each person's trust balance. Information recorded will include
  - (a) name of the person
  - (b) person number
  - (c) the date
  - (d) transaction number
  - (e) items purchased

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- (f) amount of deduction
  - (g) the remaining balance
- 17 A monthly trust account reconciliation will be completed as designated by the Facility Senior Manager to ensure that records are accurate and up to date. The designate will
- (a) not be the individual designated to handle the daily operations of the trust accounts
  - (b) reconcile trust accounts and bank account
  - (c) complete the reconciliation no later than the seventh (7<sup>th</sup>) business day of the month
  - (d) ensure the completed monthly offender trust reconciliation is
    - i. signed and dated by the designate
    - ii. signed, dated, and approved by the facility senior manager
    - iii. forwarded to the Director, Operations & Administration
- 18 All monies in a person's trust account will be given to the person upon release from custody in the form of cash and/or cheque.
- 19 The amount of cash given to the person may be up to \$100 with the remainder of the person's account to be paid in the form of a cheque except when
- (a) there may not be enough approved signing officers for the cheque, or
  - (b) if the person has a small amount over the \$100 threshold
- 20 Purchases using Trust funds will be
- (a) in accordance with [Manual 200, Chapter 10, Section 10.2, Purchase Card Policy](#), [Manual 300, Chapter 3, Section 3.1, Sustainable Procurement Policy](#)
  - (b) in accordance with Section 26 of this policy, Purchases from Trust Proceeds, through the facility budget, and
  - (c) for the betterment of the persons in custody
- 21 The facility budget will be reimbursed from the Trust Account monthly. These transactions will be accounted for during the month end reconciliation.


### **Foreign Funds Received in Trust**

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- 22 If a person is admitted with foreign funds in their possession, the funds will be
  - (a) sealed in a bag and the amount documented on the person's property sheet
  - (b) held in the safe in the facility administration area
- 23 Upon discharge the funds will be taken from the safe and provided to the escorting agency or the person in custody.
- 24 Foreign funds will not be accepted from visitors.

### **Dormant Accounts**

- 25 If a person's trust account has been dormant for six months following their release from the facility, and all attempts to locate them have failed, the account may be closed and the funds may be transferred into the General Trust Account to be used as per Section 26, Purchases from Trust Proceeds. Proper documentation is to be maintained within OTIS and will include
  - (a) Dormant Accounts printout from OTIS showing the last transaction in OTIS for the person
  - (b) Comprehensive reason for the funds transfer in the "Description" field for the Adjusting Entry in OTIS, including last transaction date from the Dormant Account Report
- 26 Prior to the year-end financial statements being finalized, all account receivables for persons 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 Director, Operations and Administration, Correctional Services.

### **Purchases from Trust Proceeds**


- 27 Purchases made from-trust proceeds for the common good of persons in custody will fall within one or more of the following categories
  - (a) televisions for dayrooms and common areas
  - (b) video game players and video games
  - (c) cable or satellite services
  - (d) exercise and sports equipment
  - (e) leisure activities, e.g., cards, board games

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- (f) small appliances for day rooms and common areas
- (g) subscriptions, e.g., magazines, newspapers
- (h) education courses, e.g., WHMIS, food handlers
- (i) library books and supplies
- (j) education and program materials and supplies
- (k) honorariums for guest speakers, elders, chaplains
- (l) incentives for persons in custody
- (m) transportation costs for persons being released
- (n) fees associated with persons applying for personal identification
- (o) clothing provided to persons in custody upon their release

28 Restrictions:

- (a) cable or satellite television packages will not include adult content channels
- (b) videos and video games purchased or rented for adults and youth in custody will not involve or display
  - i. racism
  - ii. bias against sexual orientation
  - iii. bias against gender identity
  - iv. graphic violence, including violence against persons or animals
  - v. glorification of crime or a criminal lifestyle, including street racing, or disrespect for, or violence against, law enforcement officials
- (c) videos and video games purchased or rented for youth will be classified no higher than 14A for movies, and Teen for video games.

**References**

- 29 Refer to Policy and Procedures, Subject No. 9.05.02, [Canteen Management](#) for additional information with respect to
- (a) purchasing procedures

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- 
- (b) month-end reports
  - (c) inventory management and control
  - (d) audits