Policy: Agency Directors shall establish and maintain the following procedures for consumer trust accounts.

Purpose: The purpose of this policy is to ensure that consumer trust accounts are properly accounted for within the Division.

Procedures:

I. Utilization of receipt forms (SAM, Section 5911):

A. Receipt forms that have been numerically sequenced must be written whenever money is received for deposit into consumer trust accounts.

B. All receipt numbers must be accounted for and voided or spoiled receipts must be maintained intact in serial sequence.

C. Adequate explanations must be made on all voided receipts and this information must be verified by a person not responsible for the voiding.

D. Adequate records must be maintained so deposits can be reconciled to receipt.

E. Receipts must be written when currency and/or coin are received by mail.

II. All sales receipts to support purchases from consumer trust accounts must be retained.

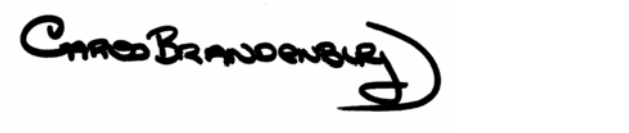
III. For Agencies that receive reimbursements from trust accounts for canteen expenditures:

A. Accounting records to support checks written from consumer trust accounts to reimburse canteen expenditures must be developed and maintained.

B. A definite time period for making reimbursements must be established.

IV. Consumers, parents or legal guardians must be notified in advance and written acknowledgement obtained whenever money is taken from their trust accounts; where the state is payee for benefits, no consumer authorization is necessary.

V. Each Division agency that maintains consumer trust accounts shall develop specific written procedures to implement the provision of this policy or incorporate this policy into the agency policy manual.



Administrator

Effective Date: 12/31/97
Date Revised: 12/12/07
Date Reviewed: 4/1/06
Date Approved by MHDS Commission: