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STATE OF NEW HAMPSHIRE
DEPARTMENT OF CORRECTIONS
DIVISION OF ADMINISTRATION

P.O. BOX 1806
CONCORD, NH 03302-1806

603-271-5610 FAX: 603-271-5639
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William L. Wrenn
Commissioner

Bob Mullen
Director

December 8, 2014

Her Excellency, Governor Margaret Wood Hassan
and the Honorable Executive Council
State House
Concord, New Hampshire 03301

REQUESTED ACTION

Authorize the Department of Corrections to open the following bank accounts with the listed New Hampshire bank and account name for the corresponding valid business purposes, effective upon Governor and Council approval.

EXPLANATION

In compliance with RSA 622:7-a and the associated administrative rule Adm 401.03 (b), the Department of Corrections currently maintains four business checking accounts to hold the personal funds of inmates and residents under the care and custody of the Department. One of the four accounts is currently maintained at the Bank of America and holds the personal funds of the inmates incarcerated at the Department's three prisons. Three other accounts are maintained at TD Bank to hold the personal funds of the residents housed at the Department's three transitional housing units (halfway houses).

Functionality within the Department's prison management system (CORIS) will allow the Department to consolidate the activities and balances of the four accounts into a single account. While this consolidation of accounts will reduce the amount of staff resources required to issue checks, maintain records and reconcile accounts; this consolidation will necessitate moving all accounts currently maintained at the Bank of America to TD Bank. The Department also has two private purpose checking accounts (Canteen and Recreation) at Bank of America which will also be moved. These accounts have also been established in compliance with RSA 622:7 and the associated administrative rule Adm 401.03 (b). In addition to the efficiencies noted above, the Department estimates cost savings of approximately \$300 per month through this consolidation of accounts.

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<u>Bank</u>	<u>Account Name</u>	<u>Valid Business Purpose</u>
TD Bank	DOC Trust Account	Checking account established to hold the personal funds of inmates and residents.
TD Bank	DOC Canteen Fund	Private purpose fund established for the operation of the Agency's Canteen program.
TD Bank	DOC Recreation Fund	Private purpose fund established for the benefit of inmates incarcerated at the Agency's correctional facilities.

Respectfully Submitted,


William L. Wrenn
Commissioner

TITLE LX

CORRECTION AND PUNISHMENT

CHAPTER 622

THE STATE PRISONS

General Provisions

Section 622:7-a

622:7-a Prisoner's Fund. – Notwithstanding RSA 6:11, any interest accruing on moneys in any account established by the commissioner of corrections for the benefit of prisoners and their families or dependent relatives is hereby continually appropriated to the state prisons and may be expended by the commissioner of corrections for the benefit of all prisoners.

Source. 1975, 304:1. 1998, 386:16, eff. Aug. 26, 1998.

NEW HAMPSHIRE CODE OF ADMINISTRATIVE RULES

PART Adm 401 CASH, REVENUE, RECEIPT, AND DEPOSIT

Adm 401.01 Introductory Narrative.

(a) Proper handling of revenue, prompt intact deposit, and disbursement only upon proper authorization is essential. Best internal control separates duties so that persons handling cash do not keep accounts receivable, depositors' ledger, or open mail.

(b) To provide internal control over the above requires adherence to specific procedures as outlined herein.

Adm 401.02 Cash Receipts.

(a) Cash shall be received only by properly designated persons instructed in proper procedures of receiving same.

(b) No revenue in the form of currency shall be received for the state of New Hampshire without the issuance of a properly executed printed prenumbered receipt in duplicate or triplicate.

(c) A cash book shall be maintained as a journal to provide a chronological listing of business transactions. Prenumbered pages shall be a part of this book. All entries shall be made in the book as they occur. These books shall be maintained to provide necessary information for ledger postings.

(d) The receipt of cash and maintenance of the receivable records shall not be completed by one person. One person shall receive cash, issue a prenumbered receipt for currency, and enter same in the cash book. At this point, another person shall reconcile the cash box to the cash book entries, prepare a deposit slip in duplicate, and be responsible for the deposit being made. Responsibility for the handling of accounting records and for the handling of cash shall be completely divorced from one another.

(e) A record of all bank deposits showing the amount and date of each shall be maintained in the cash book currently.

Adm 401.03 Cash Deposits.

(a) Cash receipts shall be deposited intact with the state treasurer weekly or as often as the governor and council shall direct.

(b) Authorization by governor and council for deviation from the above procedure relating to deposits with the state treasurer shall be based upon the following procedures:

NEW HAMPSHIRE CODE OF ADMINISTRATIVE RULES

- (1) A written request stating:
- a. the reasons for deviation, or
 - b. the requested periods of deposit, or
 - c. the bank or banks where deposits are to be made.
- (2) If bank accounts are authorized by the governor and council the following procedures are applicable.
- a. All cash receipts shall be deposited weekly or more frequently as cash on hand exceeds \$50. (Cash, in this instance, does not include checks).
 - b. All deposit slips shall be prepared in duplicate with one copy to the bank and one for the department files.
 - c. All bank accounts shall be carried in the name of:

State of New Hampshire

Department of _____

- 1. The bank shall be notified in writing to not honor checks drawn on this account to any other than the "Treasurer, State of New Hampshire".
- 2. The departments shall furnish the department of administrative services a current list of banks carrying their accounts.
- 3. Checks drawn as above and signed by the authorized signature and title of the person so authorized, shall be forwarded to the treasurer at least weekly except where the volume is sufficient to warrant more frequent deposits. All such deposits shall be accompanied by the transmittal form "report of receipts", form A-17.

(c) Refunds shall be made only in the following manner: (Refunds from departmental bank accounts are not permitted.)

- (1) Form A-27 shall be completed (5 copies) and signed by the head of the agency. One copy should be retained and four copies shall be forwarded to the bureau of accounting. These forms will be processed in the same manner as manifests with checks will be mailed to the address shown on the advice to vendor (form A-3) which should be attached to each set.