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<b>Section-12 Fiscal Management</b>	<b>OP-120501</b>	<b>Page: 1</b>	<b>Effective Date: 02/10/2016</b>
<b>Express Check</b>	<b>ACA Standards: 2-CO-1B-05, 2-CO-1B-06, 4-4027, 4-4033, 4-ACRS-7D-17, 4-ACRS-7D-21, 4-APPFS-3D-23</b>		
<b>Joe M. Allbaugh, Director</b> <b>Oklahoma Department of Corrections</b>		<b>Signature on File</b>	

## Express Check

Express Check is a system that allows the Department of Corrections (ODOC) to cut checks at facilities for small dollar amount purchases. Express Check was designed and supported by the Office of Management and Enterprise Services (OMES). Express Checks eliminate the need to have an actual cash fund at ODOC locations for purchasing. Although the agency retains statutory authorization for having a petty cash account, OS 57§513.1, the fund is managed through use of Express Checks instead of actual cash.

For the purpose of this procedure, the term “offender” will apply to anyone under the authority, custody or care of a prison or a community-based facility operated by or contracted with the Oklahoma Department of Corrections (ODOC).

### I. Authorized Users of Express Checks

#### A. Express Checks

A fund distributed by Express Checks has been established by the agency and is authorized for use by the following facilities and units: (2-CO-1B-05, 4-4027, 4-ACRS-7D-17, 4-APPFS-3D-23)

1. Department of Corrections Administrative Office
2. Jim E. Hamilton Correctional Center
3. Mack Alford Correctional Center
4. Howard McLeod Correctional Center
5. Lexington Assessment and Reception Center
6. Oklahoma State Penitentiary

7. Oklahoma State Reformatory
8. Joseph Harp Correctional Center
9. R. B. ("Dick") Conner Correctional Center
10. Jess Dunn Correctional Center
11. James Crabtree Correctional Center
12. Mabel Bassett Correctional Center
13. John Lilley Correctional Center
14. Jackie Brannon Correctional Center
15. Oklahoma City Community Corrections Center
16. Clara Waters Community Corrections Center
17. Enid Community Corrections Center
18. Lawton Community Corrections Center
19. Northeast Oklahoma Correctional Center
20. Charles E. "Bill" Johnson Correctional Center
21. William S. Key Correctional Center
22. Dr. Eddie Warrior Correctional Center
23. Tulsa County District Community Corrections
24. Union City Community Corrections Center
25. Kate Barnard Community Corrections Center
26. Southeast District Community Corrections

Total expenditures will not exceed \$3,000 per month at any location without the express permission of the chief financial officer.

**B. Budgeting of Funds**

Funds disbursed through the express check account will be budgeted as a 705 fund approved by the Office of Management and Enterprise Services (OMES) and the Office of State Treasurer. These funds will be budgeted

to a central "department" code, however, locations disbursing from this fund will use individual department codes to track payments made.

Disbursements will not exceed the total amount of 705 funds budgeted. The director of OMES and the director of the Department of Corrections will establish the maximum amount that will be maintained (O.S. 57 § 513.1). No more than \$120,000 in cash will be maintained in the 705 fund at any one time.

C. Disbursement of Funds

All disbursements of funds will be made using approved procedures developed by OMES using Express Checks. At least two employees, preferably four, at each location that issue Express Check warrants will be trained to operate the Express Check system. Approval requests to access the Express Check system will be made using the forms provided by the OMES and the Office of State Treasurer.

D. Receipts

Any receipts for Express Check received by field units will be deposited locally into the clearing account, and notification sent to the Budget Office that 70500 funds were deposited in the clearing account. If the local unit does not have a method of depositing the funds directly into the clearing account, then the field unit will forward the funds to the Finance and Accounting Unit for deposit into the clearing account, in accordance with the procedures of the bank in which the funds are maintained or the Office of State Treasurer, where applicable. (2-CO-1B-06, 4-4033, 4-ACRS-7D-21) The deposit slip(s) will be maintained by an employee other than the employee preparing the deposit(s). The funds will be transferred from the clearing account to the 70500 fund monthly.

E. Disbursements

All disbursements from Express Check will be in the form of a voucher requiring two signatures. Staff approved by the State Treasurer and the OMES to operate the Express Check system cannot be signatories of Express Check warrants. An Office of the State Treasurer signature card containing the signatures of all persons authorized to sign vouchers will be on file at the Office of the State Treasurer. A new card will be submitted by the business manager, through Finance and Accounting to the Office of the State Treasurer each time there is change in staff authorized to sign vouchers.

Disbursements from Express Check will be limited to goods or services that cannot be secured through the normal purchasing and invoice process. Authorized disbursements are as follows:

1. Discharge money for offenders with less than \$50 in their trust fund account;
2. Offender transportation charges (bus tickets);
3. Lost or damaged offender property;
4. Licenses, permits and fees;
5. Livestock and poultry (auctions);
6. Copies of and the return of financial instruments and other banking services; and
7. Offender execution services.

In rare circumstances when goods or services need to be acquired that are not identified above, unit business staff must contact the chief financial officer for approval of the purchase and the chief financial officer will document approval via electronic written communications.

F. Reconciliation

Warrants issued will be reconciled monthly against the budget and available cash identified in the OMES financial systems. This will be accomplished by the end of the month. The reconciliation will be accomplished within the Finance and Accounting Unit.

The reconciliation function will not be accomplished by anyone who can access the Express Check system and issue warrants.

A record of all receipts and disbursements will be maintained by the facility business office. Transactions will be posted on the day they occur. This record will be faxed or e-mailed to finance and accounting the first business day of the following month.

Daily checks issued (or) issued and cancelled(or) spoiled, within the same business day, should be reconciled against the check stock numbers of the check stock on hand (i.e., when ten checks are issued, determine that a corresponding change of ten check stock numbers occurred and if more than that, what occurred). Records should be maintained of the check stock numbers used each day. Check issue records provided by the Offender Banking System Check Register and Express Check reports will track checks issued and check numbers assigned. If an unaccountable change in check stock numbers occurs, the Finance and Accounting Unit will be notified immediately.

Additionally, copies of all Express Check transactions of \$100 or more shall be submitted electronically to the finance and accounting budget office no later than the 1st business day following the transaction.

II. References

Policy Statement No. P-120100 entitled "Management of State Funds and Assets"

57 O.S. § 513, 513.1

62 O.S.

III. Action

The chief administrator of Business Services is responsible for compliance this procedure.

The associate director of Administrative Services is responsible for the annual review and revisions.

Any exceptions to this procedure will require prior written approval from the director.

This procedure will be effective as indicated.

Replaced: Operations Memorandum No. OP-120501 entitled "Express Check" dated July 3, 2014

Distribution: Policy and Operations Manual  
Agency Website