

IDAHO STATE POLICE PROCEDURE

04.09 RECEIPTS

A. Definitions

“Suspense” account means an account used for deposit of funds collected prior to identification of the appropriate account in which to deposit the funds; collected during an investigation and held until the owner is identified or until the court awards custody; or pending approval of a license.

“Sweep” account means an account used for immediate deposit of funds directly into the Idaho State Treasurer’s Account.

B. Acceptance of Receipts

1. Work units handling receipts must have 2 to 3 employees responsible for the funds to ensure internal control.
2. One employee handles receipts and another completes the deposits.
3. If a third employee is responsible, that person opens the mail and stamps the checks.
4. Employees receiving checks or money orders immediately endorse them as follows:

For Deposit Only to the
Idaho State Treasurer’s Account
by IDAHO STATE POLICE

5. When cash is received directly from a customer, a duplicate receipt is prepared with the original to the customer and the copy retained for the records.
6. Cash transferred between offices is hand carried to staff in the receiving office.

C. Deposit of Receipts

1. Timely deposits are made in accordance with [Idaho Code § 59-1014](#).
2. Monetary evidence and “found” monies are processed in accordance with ISP procedure [06.09 Evidence and Property](#).
3. Receipts clearly identified by source of revenue and eligible program use are deposited into the appropriate sweep account using deposit slips provided by the Financial Services Office (FSO) for that account. If multiple department funds are deposited by a unit, care must be taken to make sure funds are deposited into the proper sweep account by using the proper deposit slip.

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Receipts not clearly identified by source of revenue and eligible program use are deposited into the assigned suspense account using deposit slips provided by FSO for that account. Work units must account for and monitor all funds placed in suspense.

4. Offices in the Meridian Complex deposit funds daily regardless of the dollar amount collected. District offices should deposit funds at least weekly, or daily if the amount exceeds \$200.
5. Programs not making their own deposits must hand deliver all receipts to FSO.
6. Programs retaining receipts overnight prior to deposit must secure them in a locked drawer or cabinet.