

Minutes of Meeting
External Bank Account Follow-Up
June 3, 2014
11:00 a.m.

The Kootenai County Board of Commissioners: Chairman Todd Tondee, Commissioner Dan Green, and Commissioner Jai Nelson met to discuss the following agenda items. Also present were Clerk Jim Brannon, Chief Deputy Treasurer Laurie Thomas, Treasurer Tom Malzahn, Sheriff Ben Wolfinger, Prosecutor Barry McHugh, Finance Director David McDowell, and Deputy Clerk Brandie Bradley, as well as Citizens Frank Davis and Toni Meyer.

A. Call to Order: Chairman Tondee called the meeting to order at 11:02 a.m.

B. Introductions: There were no introductions made.

C. Changes to the Agenda: There were no changes made to the agenda.

D. Old Business: There was no old business discussed.

E. New Business:

Chairman Tondee asked Sheriff Ben Wolfinger to provide an update on the information that he obtained in regard to the Inmate Trust Account and the Civil Trust Account for the Sheriff's Office. Sheriff Wolfinger advised that the Civil Trust Account is for the collection of court ordered garnishments, forfeitures, and seizures and *Idaho Code* §11-102(4), requires that monies collected under this chapter are required to be dispensed by the Sheriff's Office. Sheriff Wolfinger explained that this is a trust account and that the monies collected for this account are not County monies. The fees that are collected by the Sheriff's Office to provide these services are transferred to the Auditor's Office as required.

Sheriff Wolfinger provided detailed information as to how monies are collected and disbursed from the Inmate Trust Account. When an inmate is taken in for processing all money in their possession is counted by two (2) members of the Sheriff's Staff, placed in an envelope and the inmate then signs acknowledging the amount of the collection. The transaction is then fed into a kiosk and a pin number specific to the inmate is assigned and a receipt is placed into the inmate's file. Any charges made against the inmate's account for medical is recorded by the medical staff and a receipt which includes the account balance is routed to the inmate and a copy is placed into the inmate's file. Inmates also have access to their account balance and transactions at the kiosks that are within each pod. Commissary items and telephone charges are completed through the kiosks in the inmate pods and processed through Tel-Mate. Funds can be added to inmate accounts through the lobby kiosk or on the internet. Upon release, the inmate accesses their account through the Cactus Software, which provides an updated account balance. Any funds remaining on the inmate's account are then returned to the inmate on a debit card and it is the responsibility of the inmate to liquidate the funds within seventy-two (72) hours to avoid the assessment of fees.

Chairman Tondee clarified with Sheriff Wolfinger that both of these accounts are trust accounts and that no other monies are placed into these accounts.

Finance Director David McDowell advised the Board that these two accounts are reconciled by the Sheriff's Office and the information is reviewed and confirmed by the Auditor's Office each month. These financial documents are also audited by the external auditor yearly. Commissioner Nelson requested that Mr. McDowell provide a copy of any statutes that mandate that compliance with Generally Accepted Accounting Principles (GAAP).

Clerk Jim Brannon inquired about the change in direction for incorporating the Inmate Trust Account into the Auditor's Department and Chairman Tondee advised that this was due to the change from checks to debit cards to refund money to the inmates.

The Board agreed that there is not a need to change the way that these accounts are utilized as appropriate checks and balances are in place.

- F. **Staff Reports:** There were no staff reports.
- G. **Public Comment:** Citizen Frank Davis expressed his many concerns to the Board regarding these accounts which included: what money is defined as public money, audit concerns, these accounts being used for purposes other than those stated by the Sheriff, concern over the lack of information included in the meeting minutes, and lack of legal opinion on these accounts.

Citizen Toni Meyer advised the attendees that she was concerned with items that included: fees charged to the bail bond companies, discrepancies in the fees that are charged by the staff, the inability of an inmate to access bail bond information within the jail due to lack of phone books, and the effects that these issues have on her business.

The meeting was adjourned at 11:54 a.m.

Respectfully submitted,

JIM BRANNON, CLERK

TODD TONDEE, CHAIRMAN

BY: _____
Brandie Bradley, Deputy Clerk
