



ACCOUNTING POLICY AND PROCEDURES (APP) MANUAL

TOPIC: Section 11 – Institution Accounting 5.0	EFFECTIVE DATE: 06/01/1983
TITLE: Disposition of Patient/Inmate Accounts	REVISION DATE: 11/17/2014
AUTHORIZED BY: Deputy Director, Bureau of Fiscal Services	

BACKGROUND

Wis. Stat. § 46.07 provides in part that patient/inmate account balances which are inactive for more than one year after the resident leaves the institution will be deposited in the state general fund. A rightful claimant may recover the amount by filing a valid claim within five years after such deposit.

The following procedures are established to accommodate the above provisions of Wis. Stat. § 46.07 and to maintain records for audit purposes.

PROCEDURES

1. Patient/inmate account balances are distributed at discharge/release and provided to the patient/inmate. Due to timing, if the patient accounts are unable to provide the check at discharge, the check is sent to the forwarding address of the patient. On occasion the check may be returned. The check is held for a period of two months. If the check is not claimed, it is deposited to the state general fund and coded to account 492037.
2. At the end of every calendar quarter, each institution will review the accounts of all individuals who have left the institution. Balances remaining in such accounts for more than one year after departure will be deposited in the general fund.
3. In accordance with the provisions of Wis. Stat. § 46.07, if any persons satisfies the Department of his or her right to a deposit within five years of such deposit, the amount will be paid to the claimant and charged to the appropriation made by Wis. Stat. § 20.913 (3) (c).

Such claims will be approved by the institution director and management services director before the voucher for payment is prepared at the institution. Advice by legal counsel may be obtained if desired.

4. Once every month, a trial balance will be taken to balance patient/inmate accounts. Fiscal records and documentation of that process will be kept for audit purposes for a period of three years.

REFERENCES

[Wis. Stat. § 46.07](#)

[Wis. Stat. § 20.913 \(3\) \(c\)](#)

CONTACTS

[Lead Accountant](#)