Justice Health and
Forensic Mental Health Network

Justice Health NSW Procedure

Patient Trust Accounts

Version Date: 07 May 2026

Together for
Healthier Tomorrows

Patient Trust Accounts

Procedure Number 7.041

Procedure Function Leadership and Management

Issue Date 07 May 2026

Next Review Date 07 May 2029

Risk Rating High

Summary This procedure outlines the requirements for the operational management of Patient Trust Accounts for Forensic Hospital patients.

Responsible Officer Associate Director Finance & Procurement Corporate

Applies to

- ☒ Administration Centres
- ☐ Community Sites and programs
- ☐ Health Centres - Adult Correctional Centres or Police Cells
- ☐ Health Centres - Youth Justice Centres
- ☐ Long Bay Hospital
- ☒ Forensic Hospital

Other:

CM Reference PROJH/7041

Change summary New Procedure. Replaced Policy 2.124 Patient Trust Accounts. Hyperlinks/reference updates and only minor changes to wording/grammar.

Authorized by Chief Financial Officer

Revision History

#	Issue Date	Number and Name	Change Summary
5			
4			
3			

2			
1	May 26	7.041 Patient Trust Accounts	• New Procedure. Replaced Policy 2.124 Patient Trust Accounts. • Hyperlinks/reference updates • Minor changes to wording/grammar

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1. Preface

This procedure outlines the requirements for the operational management of patient trust accounts used to manage Forensic Hospital patients' monies held in trust by Justice Health and Forensic Mental Health Network (Justice Health NSW).

This procedure aims to ensure:

Justice Health NSW complies with legislative requirements, NSW Ministry of Health (MoH) policy directives and procedure manuals;

Appropriate governance for the management of patient trust funds is in place and adhered to;

Operational efficiencies when facilitating trust account transactions and administration; and Security of trust funds.

2. Procedure Content

2.1 Mandatory Requirements

2.1.1 General

Patient trust accounts must be operated in accordance with legislation, NSW MoH and Justice Health NSW policies, procedure manuals and related documents as set out in Section 5 of this procedure.

A trust account must be made available to each patient.

Patients must not be provided with credit.

Patients are prohibited from keeping cash in the Forensic Hospital.

Patient trust funds must not be used to purchase items according to Forensic Hospital Procedure: 9.014 Prohibited and Controlled Items for example: Mobile Phones, Knives, Illicit drugs, Alcohol, Tobacco, Lighters, Umbrellas, Neck wear and any items that may be used for any unlawful activity.

In accordance with Justice Health NSW procedure 7.025 Code of Conduct staff, other than authorized staff, must not become involved in a patient's financial affairs, unless authorised in writing by the Service Director, Forensic Hospital and the Chief Finance Officer for a specific purpose.

When authorized staff assist a patient with their financial affairs, they must do so in accordance with legislation, NSW MoH and Justice Health NSW policies, procedures manuals and related documents as set out in Section §. of this procedure.

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Justice Health NSW staff and other third parties, excluding merchants, must not benefit or gain from transactions made on behalf of a patient including, but not limited to, seeking and/or accepting points for any banking or merchant loyalty reward scheme in accordance with NSW MoH policy directive (PD) PD2024_044 NSW Health Procurement (G & SJ.

Expenditure, reimbursement and transfer of funds from a patient's trust account must be authorised in accordance with Justice Health NSW policy 2.022 Delegations Authority and transaction authorisation procedures specified in Justice Health NSW patient trust account procedure manuals set out in Section 5 of this procedure.

Monetary transaction limits must not be circumvented by the use of multiple transactions for the same patient or purpose.

Original hard copies must be provided to delegated officers for approval and signature. Policy breaches and fraud/misappropriation of trust funds, known or suspected, must be immediately reported to Justice Health NSW Chief Financial Officer or Associate Director, Finance & Procurement and line manager.

Transactions known or suspected to be used for a purpose other than the specified and authorised purpose, or a purpose that is not in the best interest of the patient, must be suspended pending the outcome of any investigation.

Where a patient does not have a Financial Manager, trust account transactions must be authorised by the patient. In circumstances where the patient is required to authorise a transaction but is unable to due to being unwell/in seclusion, the Nursing Unit Manager (NUM) may sign on the patient's behalf on the provision that the goods/services are immediately required and are for the patient's best interest and wellbeing In accordance with Justice Health NSW policy 2.022 Delegations Authority.

Documents generated for the purpose of managing patient trust accounts and conducting transactions must be captured, managed, retained and destroyed in accordance with State Records NSW, Records and Information Management Policy.

2.1.2 Financial Manager

Where a patient's Financial Manager is a General or Enduring Power of Attorney, the legal document evidencing the Power of Attorney must be sighted and a copy retained before trust account matters (with the transaction deposit) can be conducted with and authorised by the Financial Manager. The Social Worker (SW) worker is to provide the patient's Financial Manager's contact detail or a copy of the Power of Attorney to the Patient

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Fees & Trust Accounting Officer if the information was not available from the patient during the initial patient meetings.

Where a patient is subject to a Financial Management Order, Parental Responsibility Order or an order legally appointing an agency or individual to administer the financial affairs of a patient, a copy of the legal document evidencing the authority must be sighted and a copy retained before trust account transactions (with the exception of deposits to transactions) can be conducted with, and authorised by, the Financial Manager.

The SW obtains the relevant documentation evidencing the arrangement from patient or the trustee organizations. The SW emails the NSW Civil and Administration Tribunal (NCAT) and NSWTrustee & Guardian (NSWTG) to enquire if there is a current Financial Management Order in place. NCAT or NSWTG will confirm by providing the contact details of the financial manager and a copy of the FMO. The SW is to provide the Financial Manager's contact detail and the FMO to the Patient Fees & Trust Accounting Officer.

Where a patient's Financial Manager is a General or Enduring Power of Attorney and the patient dies in care, the Power of Attorney becomes legally invalid from the point of death and the patient's trust funds must be released in accordance with NSW Health Accounting Policy Manual.

Where a patient's Financial Manager is a General Power of Attorney and the patient ceases to have the mental capacity to manage their financial affairs, the Power of Attorney becomes legally invalid from the point the patient lost capacity and trust account matters must not be conducted with the Financial Manager unless they have other legal authority to do so.

Where a patient has a Financial Manager as defined in Section 4 of this procedure, expenditure, reimbursement and transfer of funds (with the exception of in-hospital purchases) from a patient's trust account must be authorised in writing by the Financial Manager.

Transactions declined by a patient's Financial Manager must not be processed.

2.13 Trust Account Transactions

Cash transactions are restricted to approved cash transactions as specified in Justice Health NSW Cash Transactions Manual and Admissions & Discharge Manual, set out in Section 5 of this procedure.

Justice Health NSW staff are prohibited from accepting cash deposits on behalf of patients and for trust account matters, with the exception of approved cash transactions as specified in Justice Health NSW Cash Transactions Manual and Admissions & Discharge Manual, set out in Section 5 of this procedure.

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The authorised staff member who signs out cash for an approved transaction must, where applicable and possible, sign in any unused cash and receipts associated with the same transaction.

The non-cash transactions as specified in Justice Health NSW Non Cash Transaction Manual set out in Section 5 of this procedure, are permitted.

Supporting documentation for transactions must be provided as specified in Justice Health NSW patient trust accounts procedure manuals as set out in Section 5 of this procedure:

Where deposits cannot be reconciled to a patient or the depositor, a minimum of three (3) attempts to reconcile the deposit must be made. Where the funds cannot be reconciled or remain unclaimed by the patient or other person lawfully entitled to them within a period of twelve (12) months from the deposit date, the funds must be transferred to the designated Justice Health NSW Samaritan Fund.

2.1.4 Kiosk Accounts and Transactions

Cash transaction is no longer available at the Kiosk.

Kiosk accounts must be restricted to patients and operated on a pre-paid non-cash basis.

Kiosk accounts must not be topped up above the designated top-up cap.

Incorrect funds deposited into a kiosk account must be recouped from the kiosk account or the respective patient's trust account where the funds were spent by the patient.

Staffs are prohibited from using their own money to purchase items for and on behalf of patients.

Patients are prohibited from using their kiosk accounts to purchase items for and on behalf of staff, or other patients.

Visitors using their own money are permitted to purchase items, within reason, for patients.

Patients are permitted to use their kiosk accounts to purchase items, within reason, for their visitors.

Funds deposited to a kiosk account must be transferred from the respective patient's trust account.

Where a kiosk account is no longer required, any remaining balance must be transferred back to the respective patient's trust account.

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2.2 Implementation - Roles and Responsibilities

2.2.1 CFO, Assoc Director Finance Procurement and Service Director, Forensic Hospital are responsible For:

Providing written authorisation to Finance-Patient Accounts for non-Finance/Allied Health employees to handle financial affairs on behalf of a patient for a specific purpose.

Ensuring staff are aware of this procedure, legislation, NSW MoH and Justice Health NSW policies, procedures manual and related documents as set out in Section 5 of this procedure.

Ensuring adequate resources are in place and training is provided to support the implementation of this procedure.

Ensuring a communications strategy outlining policy and procedure requirements is prepared and distributed to external stakeholders; and

Addressing, and where necessary, escalating risks and issues that arise from the implementation of this procedure.

2.2.2 Manager Financial Accounting, Line Manager (of Authorised staff), Authorised Staff and the Patient Fees & Trust Accounting Officer are responsible for:

Ensuring they are aware of their operational roles and responsibilities relating to this policy, procedure manuals and related documents as set out in Section 5 of this procedure

Ensuring they receive the necessary resources and training to effectively undertake their roles and responsibilities; and

Issues that arise from the implementation of this procedure.

3. Related Procedure Manuals

Detailed Procedure context is provided in Justice Health NSW patient trust account procedure manuals as set out in Section 5 of this procedure.

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4. Definitions

Authorized Staff
!s the Patient Fees & Trust Accounting Officer, Finance staff, Allied Health staff and staff authorized in writing by the Service Director, Forensic Hospital and the Chief Financial Officer for a specific purpose.

Buy-Up Scheme
Is a service where a patient can purchase non-food items unavailable for purchase at the Forensic Hospital kiosk via an order and delivery service provided by Corrective Services NSW and coordinated by designated Justice Health NSW staff.

Comfort Allowance
Is a payment deposited into a trust account for the specific purpose of purchasing comfort items.

Comfort Item
Is a relatively inexpensive item of necessity that provides comfort to a patient, such as. but not limited to, clothing, shoes and toiletries.

Finance-Patient Accounts
Is a division of Justice Health NSW Finance responsible for the administration of hospital fee and trust accounts.

Financial Manager is:
A trustee organization or a private individual under the direction and authority of a trust organization appointed to manage the financial affairs of an adult patient; or

An adult patient's Enduring Power of Attorney where the adult patient is no longer mentally capable of managing their financial affairs; or

An adult patient's General Power of Attorney or Enduring Power of Attorney where the adult patient is mentally capable of managing their financial affairs and provides written consent for their Power of Attorney to authorize hospital fee and trust account transactions on their behalf; or

NSW Community Services or a private person appointed under a Parental Responsibility Order to manage the financial affairs of an adolescent patient; or
A Primary Carer or Guardian with the legal authority to manage the financial affairs of an adolescent patient.

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In-hospital Purchases:
Are purchases made through the Forensic Hospital kiosk, buy-up scheme, mobile hairdressing service, takeaway food scheme, comfort items and the Open Training and Education Network courses. The methods of payment are Justice Health NSW credit cards, and EFT via HSS Oracle Accounts Payable. For purchases by a patient whilst on leave from the Forensic Hospital, *refer to the Cash Transactions Manual.*

Must
Indicates a mandatory action required that must be complied with.

Patient
Is a Forensic Hospital inpatient.

Credit Cards
Are used by authorized staff in accordance with Justice Health NSWs other policy and as specified in the Justice Health NSWs Non Cash Transaction Manual to purchase certain essential goods and services on behalf of patients.

Trustee Organization

Is an organization or statutory Government agency responsible for providing a range of legal, financial and asset management trustee services to clients.

Seclusion
Is where a patient is removed from the patient population and held in a secluded room under the supervision of hospital staff.

Should
Indicates a recommended action that should be followed unless there are sound reasons for taking a different course of action.

Staff
Is a Network staff member, agency staff, contractor or other third party undertaking the work of Justice Health NSW.

Trust Account
Is, unless otherwise stated, an account managed and operated by Justice Health NSWs Finance & Patient Accounts department. and made available to individual patients admitted to the Forensic Hospital to hold their funds in trust

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5. Legislation and Related Documents

Legislations	*Children and Young Persons (Care and Protection) Act 1998* *Guardianship Act 1987 No 257* *Health Services Act 1997 No 154* *Mental Health (Forensic Provisions) Act 1990 No 10* *Mental Health Act 2007 No 8* *Mental Health Regulation 2025 (NSW)* *NSW Trustee and Guardian Act 2009 No 49* *Oaths Act 1900 No 20* *Powers of Attorney Act 2003 No 53* *Public Authorities (Financial Arrangements) Act 1987 No 33*
Justice Health NSW Policies, Procedures and Forms	Procedure 7.025 Code of Conduct Procedure 9.014 Prohibited and Controlled Items Policy 2.022 *Delegations Authority* Policy 2.123 Patient Fees - Forensic Hospital Justice Health NSW Admissions & Discharge Manual Justice Health NSW *Cash Transactions Manual* Justice Health NSW Financial Manager Manual Justice Health NSW Kiosk Manual Justice Health NSW Non Cash Transaction Manual *Memorandum of Understanding between Justice Health NSW and NSW Trustee & Guardian* *FIN418 Patient Trust Account Cash Request Form* *FIN421 Patient Trust Payment Request Form* FIN431 *Patient Trust Accounts Hospital Fees Direct Debit* FIN442 *Patient Trust Accounts Kiosk Account* FIN450 *Patient Trust Accounts Buy-Up Order* FIN451 *Miscellaneous Request Form Patient Trust Accounts Hairdressing & Spotify* FIN453 *Patient Trust Accounts Essential Property Items* FIN454 *Patient Trust Accounts Buy-Up Orders Delegated Authorisation*

NSW Health Policy Directives and Guidelines	NSW Health Accounts and Audit Determination for Public Health Entities in NSW PD2024_044 NSW Health Procurement (Goods and Services) *PD2015_049 NSW Health Code of Conduct* *PD2025_038 Fraud and Corruption Prevention* *NSW Health Accounting Policy Manual* State Records NSW, Records and Information Management Policy *Privacy Manual for Health Information*