

General Information

Purpose:

The purpose of this manual is to document the financial and accounting policies of the Utah State Courts, including all subdivisions, to outline the procedures to be followed to comply with these policies, and to consolidate related charts and tables.

Objective:

This manual is intended to be a viable and dynamic document, giving ready access to all financial information essential to the operation of the Utah State Courts.

Summary of the Nature of the Content:

Objectives are statements of financial operation goals of the State Courts. Policies are basic concepts which provide a statement of philosophy of the State Courts, defining standards, commitments, authority and similar issues. Procedures are guidelines which detail the steps and who is responsible for them, in order to accomplish a task or implement a policy.

Legal Opinions are restricted for employee use only and not stored within this document and thus are not located in a separate section. When a legal document is referred to, the link opens the *internal* [legal opinion list](#).

Resources:

- [State Federal Tax Number W9 Form](#)
- [Court Tax Exempt Form](#)

Policy:

1. As authorized in Rule 3-407 of the Code of Judicial Administration, the AOC Finance Department will co-create, revise and maintain with District, Juvenile, Appellate and AOC personnel (accounting manual review committee, the "Committee") an Accounting Policy and Procedures manual (the "Manual") to systematically arrange information concerning financial and accounting policies and procedures for all courts of record ([Rule 3-407](#)) ([UCA 78A-2-107](#))
2. The committee will ensure that all financial and accounting policies and procedures in the manual contribute to the financial goals of safeguarding assets and of providing accurate, usable financial information, in accordance with Generally Accepted Accounting Principles (GAAP).

3. All Utah State District, Appellate and Juvenile Courts will comply with all financial and accounting policies and procedures promulgated by the committee as contained in the Manual.
4. Any departure from the manual must be approved in writing by the Finance Director (for emergency situations) or the committee, except as provided within the specific divisions of the Manual.
5. If procedures differ by court types, differences will be identified within the Manual.
6. If a policy or procedure is not covered by the Manual, the Court should abide by the [State of Utah Accounting Policies and Procedures](#).
7. Within the ability and personnel of each location, there should be a separation of duties and responsibilities (See section 01-05 Separation of Duties for the court's Accounting Model). When duties cannot be separated due to lack of personnel or other resources, the local financial records should be regularly reviewed by others who are independent of the process, as may be agreed upon between the local Court Executive and the AOC Finance Director.
8. A written statement of procedures to be used when a court cannot comply with state policy for separation of duties and responsibilities shall be filed with the AOC Finance Director.
9. **Signatures may be accepted electronically unless required by a third party, regulation, or as noted in the Manual. Any electronic signature, including emailed approvals, must be kept with documentation for the transaction itself to ensure complete recordkeeping.**

Procedure:

Responsible Action

AOC Finance

1. Regularly review all financial policies and procedures to ensure that they
 - a. are consistent with State statutes and
 - b. enhance the objectives of safeguarding assets and providing accurate and usable financial information in accordance with Generally Accepted Accounting Principles (GAAP).

District/Juvenile/Appellate Court

Executives

2. Regularly review local training to ensure that all employees are familiar with accounting policies and procedures which may relate to respective job assignments.
3. Regularly review local practices and procedures to ensure that they comply with all adopted policies and procedures and that any exceptions are documented and are controlled by an external review.

Clerks of Court

4. Monitor adherence to all adopted financial policies and procedures as contained in the manual.
5. Develop departmental procedures that are consistent with the policies and procedures contained in this Manual.
6. Document any exceptions and submit them to the Court Executive for authorization.

Employees

7. Conform to all policies and procedures contained in this Manual, and to authorized local exceptions.

AOC Management Services Department

Organization and Responsibilities

Personnel -

Director of Finance – Karl Sweeney

Facilities Director, Chris Talbot

Accounting Specialist III, Accounts Payable Data Entry (Travel-Statewide) – Michelle Johnson

Accounting Specialist III, Revenue - Sheri Knighton

Accounting Specialist I, Accounts Payable Data Entry- Vacant

Administrative Assistant, Vacant

Finance Officer IV, Budget and Payables Manager - Alisha Johnson

Finance Officer IV, Revenue Manager, credit cards, Accounting Manual - Julie Farnes

Finance Officer III, Payroll/Grants - Milt Margaritis

Finance Officer III, Trust Accounts – Suzette Deans

Grant Coordinator, Jordan Murray

Purchasing Agent, Dustin Treanor

Support Services Coordinator, Fleet/motorpool, badges – Holly Albrecht

Generic department emails:

aplink@utcourts.gov (“payable” email generally for outside agencies)
AOCFinancedocs@utcourts.gov (“receivables” email for submission of google doc requests: mail, transfers, stop payments)