

Adjustments

Resources:

- [Uniform Fine Schedule \(UFS\)](#)
- [CJA Rule 4-704](#)
- [Legal Opinions](#)
- Quick reference sheet: [Credits vs Adjustments](#)
- [UCA 77-2a-4\(1\)](#)
- See [Section 01-01.00 Records Retention](#)
- Section 16 Forms, [16-01 Accounting Forms](#) and Section 11-13.01 Forms and Instructions for Modification of Non-Judicial Agreement (NJA) form, example [A](#) & [B](#)

Background:

The adjustments (District) / adjust-decrease/adjust-increase (Juvenile) trail is necessary for audit as well as for statistical purposes. Adjusting the amount due maintains the integrity of the case accounting record and leaves an audit trail, which can be reviewed easily by management. For statistical purposes, it is important to document adjustments to amounts because of the impact on the revenue generated by the courts.

Definition:

Accounts Receivable (A/R) (District) / Order Accounts (Juvenile) are adjusted when an amount is no longer due (e.g. case dismissed, A/R transferred to OSDC, judge orders balance on account no longer due post sentence, etc.), or an error occurred when setting up the A/R / order account amount.

Adjustments /Adjust-decrease/Adjust-increase must be:

- Dismissed by the judge (judicial order in court or on the record), or to correct a data entry error.
- Supported by documentation stored in **one** of the following ways:
 - scanned to case,

- on the record (audio/video) if proof presented in court.
- Entered so allocations are proper, e.g., adjustments/adjust-decrease/increase applied to a specific charge or toward the entire revenue balance, if indistinguishable.
- Reconciled to the authorization and supporting documentation by the accountant clerk or quarterly by the employee performing external review procedures to ensure the adjustments are valid.

Policy:

1. An accounts receivable/order account is adjusted to correct data entry errors or when an amount is no longer due, e.g., civil filing fees waived or a case dismissed.
2. An accounts receivable is adjusted when an agreement for a plea in abeyance has been violated. Any amounts remaining due are adjusted and a new fine is set up through the sentencing screen. Refer to UCA 77-2a-4(1) and [Legal Opinion 11/29/2006](#).
3. CJA Rule 4-704 establishes the authority of clerks to dismiss certain offenses based on "proof of" documentation that the defendant was not in violation of the law when the citation was issued, or has since complied (see UFS for listed dismissible offenses). An adjustment is entered for a dismissed offense if an A/R was already set up and the defendant later provides "proof of" documentation. (NOTE: the offense should be dismissed before processing a payment for another offense on the same citation).
4. Per [Legal Opinion 8/4/2005](#), a defendant's fines, fees and costs expire upon death. Confirmation of the death must be obtained from a credible source. Verification resources: Department of Health, Vital Statistics (vrequest@utah.gov , Phone: (801) 538-6843), newspaper or obituary. Confirmation documentation should be entered in the case and the case closed.
5. Once an account receivable is created (based on a sentence) and the sentence was revised later (i.e. restitution awarded), any payments made in the interim should not be redistributed, but left applied to the fine. (If the case is on Time Pay, then restitution would need to be added to the list in order to receive payment prior to the fine.) See [Legal Opinion 3/4/2005](#).
6. When an accounts receivable amount is adjusted, the clerk should accurately document the reason for the adjustment, e.g., error correction, the adjusted amount is not due, etc.
7. The accounts receivable/order account should not be reduced by the credit/adjust-decrease amount authorized until "proof of" compliance is provided, e.g., community service hours completed, cost of treatment program, an adjustment to a nonjudicial order account, etc.
8. Documentation presented to a clerk as "proof of" must be retained in **one** of the following ways:
 - a. the physical or scanned image of the case file/citation; or

- b. on the record (audio/video), if “proof of” is presented to the judge in court a copy of the documentation is not required.

Procedures:

Responsibility Action

District Court Clerk

1. The reason entered by the clerk for issuing an adjustment should describe the situation and agree with supporting documentation.
2. Cases, charges, or amounts dismissed by a judge or commissioner are handled as follows:
 - a. If a fine receivable was not set-up on the case before the dismissal, the case disposition may be changed to "Dismissed" and no accounts receivable adjustment is necessary.
 - b. If a fine accounts receivable was set-up on the case before the dismissal, the fine account (all associated revenue codes) should be ADJUSTED by the in-court clerk using the A/R Revenue Receivable screen, and the case disposition should be "Dismissed."
 - c. If a remaining accounts receivable balance is dismissed post sentencing, after a partial payment(s) has been received, the payment(s) should be re-distributed so the revenue distribution is accurate using the Post-sentence screen, e.g., judge imposes original jail sentence, defendant deceased, etc.
3. An offense dismissed by a clerk, as outlined in the UFS upon "Proof of," is handled as follows:
 - a. If a fine receivable was not set-up on the case before the offense was dismissed, the offense disposition may be changed to "Dismissed" and no accounts receivable adjustment is necessary.
 - b. If a fine accounts receivable was set-up on the case before the offense was dismissed, the fine account (all associated revenue codes) should be ADJUSTED and the offense disposition should be "Dismissed."
4. District Court charges dismissed upon "proof of" compliance with UFS requirements are closed by entering an offense disposition of "Dismissed." No accounts receivable adjustment is entered unless the dismissal occurs after the cashier clerk has receipted a payment on an additional non-mandatory appearance charge.

Juvenile Court Clerk

1. If an amount needs to be changed due to a data entry error or the amount is no longer due, adjust the order account by entering an adjust-decrease/increase.

Enter an accurate reason for the adjustment. The judicial order or UF&BS for the offense amount should support the adjustment.

2. On a non-judicial incident, when a probation officer authorizes money converted to hours or reduction in the non-judicial amount owed, a document, detailing the order account adjustment and signed by the probation officer, must be on file in support of the adjustment. Sample form [A](#), [B](#), or completion of a new NJ agreement form reflecting the most current changes.
3. When the judge authorizes treatment costs, etc. or the UF&BS states “dismissed,” an adjust-decrease is entered.