

Credit Reviews

Resources:

- “[Journal Review Checklist for end of day reports](#)” for online review paperless process. For additional procedure see [03-03.00 Journal Closing](#).

Procedures:

Responsibility Action

District Court Accountant/External Review

1. Daily (accountant) or quarterly (external review) examine the credits listed on the journal Credit Detail Report and verifies, for 100% or a sample of credits issued by all clerks, that the credit is authorized by judicial order or UF&BS, and support by "proof of" documentation (unless submitted in court then presentation of proof of completion is on the record).
2. Proof of the review is documented in one of the following fashions:
 - a. The employee shall write a check mark next to the credits selected for review and note any non-compliance on the hard copy report.
 - b. Review reports online and document review on the form “Journal Review Checklist” which is filed with the daily record.
3. Non-compliance, errors, or irregularities (credits not authorized and/or supported by "proof of" documentation) should be reported to the Clerk of Court/designee.