

Reverse Receipts

Resources:

- For specific CORIS instruction, see District [DCJUST Document](#)
- See also Section 03 Daily Balancing, [03-07 Returned Checks](#), [03-04.02 Disputed Credit Cards](#) and [Section 02 Receipting](#), [02-15 Refunds](#).

Policy:

1. Computer receipts must not be altered after they are issued.
2. All courts should use the supervisor/second clerk approval option. The clerk performing the reversal shall complete the reversal screen, including the reason for the reversal, prior to obtaining approval for the reversal.
3. In court offices where separation of duties cannot be achieved due to limited clerical staff, the cashier clerk may approve their own reversals if a second clerk is unavailable. The External Reviewer should include any reversals performed and approved by the same clerk in their review.
4. The accountant clerk or alternate is exempt from obtaining approval, unless they also serve as a cashier, deposit preparer or have access to funds receipted.
5. No matter the size of the court, approval is required when a reversal is performed on a transaction in a closed journal and should only be performed in rare instances such as forfeiting tax intercept money ([See Section 06-01.01 Guidelines for Releasing Trust Money](#)).
6. An employee independent of performing or authorizing reversals should review the daily Transaction Reversal Report. In a court where duties are separated adequately, the accountant clerk could perform this step. The reversals should be reviewed to ensure the reversal is valid.
7. A system payment should not be reversed when a cashier does not select the mail payment box or entered the wrong check number. Documenting the issue is sufficient.
8. Reversing a payment that was entered with the incorrect tender type is a valid reason to reverse and re-enter if identified before the journal closes.

Procedures:

Responsibility Action

Appellate Court
Accountant/Designee

1. Prior to completing the transaction, fill out the transaction reversal log and get secondary clerk approval. There should be one log for each day and it should be filed with the day's accounting records.
2. Do a transaction void. Use the NSF reversal option only if a check or credit card was returned unpaid by the bank.
3. Clerk/cashier issues a new receipt, if necessary.

**District Courts (CORIS Approval Option/Separation of Duties are Adequate)
Clerk**

1. Enter a transaction reversal. Select or enter an adequate reason for the reversal. Use the NSF reversal option only if a check transaction was returned unpaid by the bank. See also [Section 03-04.02 Disputed Credit Cards](#).

Option: To ensure the supervisor/second clerk understands why the reversal is necessary, the approver could enter the reason for the reversal rather than the clerk initiating the reversal.

Supervisor/ Designee

2. Enter supervisor I.D. and password on the Transaction Reversal Detail screen. If the person doing the reversal has accountant reconciliation status (and does not have access to payments receipted), then the accountant may approve the transaction by entering their supervisor approval.
3. Issue a new receipt, if necessary.

**District Courts (Separation of Duties are NOT adequate - Small Court Office)
Clerk/Accountant**

1. Enter a transaction reversal. Select or enter an accurate reason for the reversal. Use the NSF reversal option only if a check was returned unpaid by the bank. See also Section 03-04.02 Disputed Credit Cards.

Option: To ensure the supervisor/second clerk understands why the reversal is necessary, the approver could enter the reason for the reversal rather than the clerk initiating the reversal.

Supervisor/ Designee

2. Enter supervisor I.D. and password on the Transaction Reversal Detail screen.

Clerk

3. Only if a supervisor/second clerk is unavailable to approve the transaction reversal, the clerk performing the reversal will approve the transaction by entering their own supervisor approval.

4. Issue a new receipt, if necessary.

Juvenile Courts Clerk/Accountant

In the Juvenile Court, the reversal reason is not simply to fill a required field, but instructs CARE how to proceed. Ensure the correct reason is selected as it impacts the daily accounting totals. The reversal reason ***“Error-will not be re-receipted”*** is selected in circumstances such as when the payment was entered on the wrong site. If a refund is to be issued, it will be re-receipted.

1. Payment taken on wrong case: Reverse the entire receipt (selecting ‘entered on wrong case’) and issue a receipt on the correct case.
2. Incorrect amount entered: Reverse the entire receipt (selecting ‘entered wrong amount’) and issue a receipt for the correct amount.
3. Payment credited to the wrong order: If the parties are still present, reverse the receipt (selecting ‘entered on wrong order account’) and issue the receipt to the appropriate order. If parties are not present, transfer the funds between the order accounts.
4. Use the NSF reversal option only if a check was returned for non sufficient funds. See also Section 03-04.02 Disputed Credit Cards.

Option: To ensure the supervisor/designee understands why the reversal is necessary, the supervisor/designee could enter the reason for the reversal rather than the clerk initiating the reversal.