

Reverse Receipts Review

Resources:

- Section 03-03.02 Forms and Instructions for “Journal Review Checklist” for end of day reports” for online review paperless process (District or Juvenile)
- Juvenile court's [*Accting Report Verify*](#) process within CARE.

Procedures:

Responsibility Action

Appellate/District/Juvenile Court Accountant/Designee/External Reviewer

1. Review the reversals on the report to ensure an authorized supervisor independent of the clerk performing the reversal approves reversals. In courts where separation of duties is possible, ensure that clerks assigned supervisor approval rights do not approve their own reversals when performing cashiering duties.
2. In small courts, where approval by a second clerk is not always possible, the accountant/External Reviewer shall review any transaction reversals that were performed and approved by the same clerk for validity.
3. Examine reversals, especially those involving cash, to ensure the reason for performing the reversal was valid.
4. Proof of the review is documented in one of the following fashions:
 - a. Sign the printed “Transaction Reversal Report” kept with the daily records.
 - b. Review reports online and document on the “Journal Review Checklist” form, which is filed with the daily reports.
 - c. Record findings within CARE (Juv only) using the *Acctg Report Verify* application.