

AOC Payment Receipting

Resources:

- ([UCA 51-4-1](#) and [CJA Rule 3-407](#))
- See 02-18.01 Forms and Instructions for [Hand Receipt Log](#), [Deposit log](#) and [AOC Deposit Coversheet](#)

Policy:

1. Payments mailed or hand delivered for deposit with AOC Finance is received by the AOC 3rd floor receptionist desk in the Matheson Courthouse.
2. Employees working at the AOC 3rd floor receptionist desk will be assigned a hand receipt book and locked device. Each employee must not allow other employees to use his/her assigned hand receipt book. Each employee must secure his/her hand receipt book in a locked device and follow the Over-the-Counter procedures above when receipting payments.
3. Each employee will be provided a wristband key ring, so the key to the locked device can easily be removed from the lock and worn on an arm. In addition, each employee must lock the key in a desk drawer or take the key home at night
4. A hand receipt will be issued for all **payments** received by the 3rd floor receptionist or back-up.
5. When a department within the Administrative Office is submitting **more than one item** to be deposited through the Administrative Office (e.g. education conference checks), an “[AOC Deposit Coversheet](#)” (or equivalent log) shall be attached identifying the coding blocks and pertinent payment information. Discrepancies must be resolved by the sender prior to the funds being deposited.

Education Department Payment Process

1. Payments required for classes and conferences can either be received by check mailed to the Matheson Courthouse, or paid by credit card.

2. Payments by credit card are taken by phone by an education employee through an EMV device.
3. Payments made by check are scanned during the deposit process for accessibility by the Education Department on the shared drive.
4. The Education Department will notify AOC finance of any required refunds handled by credit card or FINET check.
5. Employees in the Education Department utilize assigned hand receipt books at conferences to properly collect any last minute conference fees. Once the original receipt is given to the payer, the yellow copy is attached to the cash/check and secured in an individual lock box.
6. At the conclusion **of the day**, employees should complete a [cash fund verification count](#) (noting the checks received on the back of the form) in the presence of another employee. This signed form is returned with the funds for deposit to the AOC Finance Department at the conclusion of the conference.
7. Receipts and funds are verified again when delivered to AOC Finance. For budget coding information see Section 18-02 Education Course Funding.

Court Services Xchange Payment Process

1. Payment for services are either paid online to the Xchange Management System or paid by check mailed to the Matheson Courthouse.
2. Payments made by check are scanned during the deposit process for accessibility by Court Services on the shared drive. Court Services reports any checks that do not belong to Xchange or that should be appropriated to Bulk Data.
3. Court Services is responsible for updating and reconciling their system. This includes verifying Heartland Credit Card Reports and scanned checks uploaded by AOC Finance employees.
4. Court Services informs AOC Finance of any necessary refunds to be handled by credit card or FINET check.
5. Credit card disputes and non-sufficient checks are reported by AOC Finance and the account is adjusted as necessary. Court Services will forward unpaid debt to the Office of State Debt Collection.

Procedure:

OVER-THE-COUNTER PAYMENTS

Payments made by cash/check

Responsibility/Action

Third Floor Receptionists

1. A hand receipt must be issued for every payment received at the counter. The receipt must be hand written on an approved three-part hand receipt.
 - a. Give the original receipt (white) to the payer at the time of payment.
 - b. Attach the second receipt copy (yellow) to the payment and deposit immediately in the drop safe. Place any coins in a coin envelope and tape to the back of the yellow copy.
 - c. The third copy (pink) must remain permanently bound in the hand receipt book.
 - d. White, yellow and pink receipts must be marked "VOID" and all three copies retained in the hand receipt book in numerical sequence.
2. Apply the endorsement stamp to the back of the check immediately using the standard revenue stamp.
3. The Administrative Office of the Courts is not assigned a cash change fund.

Payments made by credit card

1. Payment made by credit card (Visa or MasterCard) is accepted by an employee working at the 3rd floor reception area.
2. When a credit card payment is processed, the credit card receipt serves as the receipt. If an email is provided, Heartland emails a receipt.

MAIL PAYMENTS

Responsibility/Action

Third Floor Receptionists

1. State Mail Services delivers mail to the AOC 3rd Floor Reception area twice a day. Mail received after 3:00 pm is secured until the next business day.

2. Unless marked “Confidential,” “Personal,” or addressed to another court office within the Matheson Courthouse, all mail (including Inter-Department mail) addressed to the AOC must be opened and sorted by two employees.
3. Mail addressed to the AOC delivered to the AOC reception area throughout the day from other offices within the Matheson Courthouse must be opened and logged by two employees working together.
4. The employee serving as the 3rd floor receptionist and a second employee must open the mail together. Mail containing a payment made by check, money order, etc. must be endorsed by applying the standard revenue stamp to the back of the instrument immediately.
5. The payment must be attached with a paperclip to any supporting documentation.
6. When all the mail is opened and payments identified, the 3rd floor receptionist and second employee will create a mail log of all checks received. Two logs are printed and signed. The employees place one copy of the log and payments in an envelope and drop in the drop safe. The original copy is given to a finance employee who reconciles the mail log.
7. The 3rd floor receptionist and 2nd employee must enter all returned juror, witness, and vendor checks received from State Finance on the Google doc “Return/Hold Checks Mail Logs.” Once checks are entered, two copies of the log are printed and signed by both employees. The original copy of the log is given to a finance employee for review.
 - Returned Juror/Witness Checks –using the Google doc “Juror/Witness Payable Codes” the two employees will determine which court the return check belongs to and will forward the check. On a copy of the log the two employees will write the forwarding information i.e. courtsite/employee and date mailed and both employees will initial the log and mail the check.
 - Returned Vendor Checks – Receptionist will log into Finet/DataWarehouse and search using the GAX to identify the payment clerk who created the payable. The check will be forwarded to the respective court/payment employee so they can research a good address and resend the check. On a copy of the log, the two employees will write the forwarding information i.e. courtsite/employee and date mailed. Both employees will initial the log and mail the check.
 - Hold Checks – using the Google doc “Hold Checks” the two employees will determine who is to receive the hold check. If the check is to be picked up, it will be secured in a locked device. Checks are picked up the same day. When the employee assumes custody of the check, they will sign and date the “Hold’s Check Log”. If the check is being mailed, a copy of the invoice/supporting documentation is printed and mailed with the check. On a copy of the log, the two employees will write the

forwarding information and date mailed on the log. Both employees will initial the log and mail the check.

8. Payroll checks received from State Finance must be entered on a Google doc "Payroll Log". Once checks are entered, both employees must sign a printed copy of the log. The checks are then mailed.
9. Mail delivered to the AOC reception area, which was intended for other departments within the Matheson Courthouse (i.e., 3rd District/Juvenile Court, Supreme Court, Court of Appeals, etc.), must remain unopened and be forwarded to the designated recipient.
10. After all mail is opened and dropped into the safe, mail not containing a payment must be sorted into the 3rd floor and 2nd floor mail slots by at least one of the two employees who processed the mail.

PAYMENT PROCESSING

Responsibility/Action

Two AOC Employees

1. Prior to each deposit preparation (Tuesday and Thursday), a Finance department employee or designee generates two Heartland Pay By Date Reports for both Xchange and Utah Admin MID's.
2. Two employees together:
 - Each using one of the two unique keys, unlock the 3rd floor drop safe;
 - Remove the box containing all payments;
 - Place an empty collection box in its place;
 - Each using one of the two unique keys, unlock and remove the contents from the 2nd floor safe.
3. The two employees carry the safe contents to a work area for immediate processing of payments together open envelopes (bundled payments).
4. Using the mail log copy, one employee verifies the check number and amount on the log then examines the check for endorsement. The log is signed attesting to the accuracy. The other employee enters the information into Access coding the appropriate budget units.
5. If further research is required regarding an indiscernible check, the check is dropped into the 2nd floor safe. (Safe can only be opened under dual key control.)
6. Verify the total funds submitted on the "AOC Deposit Coversheet" (or equivalent log) if submitted. Any discrepancies regarding budget coding must be resolved prior to funds being deposited.

7. Enter the total coin, currency, and each daily check total on the bank deposit slip.
8. Enter the lump sum cash/check amount received for Xchange payments and Education into the AOC Access Deposits system.
9. Enter all other cash/check payments into the AOC Access Deposits system, as coded.
10. Verify the total deposit amount entered into the AOC Access Deposits system agrees to the amount on the deposit slip. Resolve differences.
11. Scan the white copy of the deposit slip and each day's mail log, checks, supporting documentation.
12. Verify the scan is complete and contains all checks.
13. Enter into the AOC Sum program each day's credit card total by date from the Heartland Credit Card system for "Utah Courts Xchange" and "Utah Courts" MID's.
14. Print the AOC Deposit Daily report after all payments are entered.
15. Both employees sign and date the AOC Deposit Daily report.

DEPOSIT PREPARATION

Responsibility/Action

Two AOC Employees

1. The date on the deposit slip should reflect the date the deposit was prepared.
2. Funds collected shall be deposited daily, whenever practicable, but not less than once every three days. ([UCA 51-4-1](#) and [CJA Rule 3-407](#)).
3. A two part revenue deposit slip is prepared as follows:
 - a. Record the current date in the space provided.
 - b. Enter the coin, currency, and the total check amount in the spaces provided. A separate check listing is attached as needed.
 - c. Total the deposit slip. List the total deposit amount on both the bottom and the side of the deposit slip.
 - d. Verify the accuracy of the deposit slip by re-calculating the total.
 - e. Both the deposit preparer and witness sign their initials on the face of the deposit slip.
4. Record the required information on the tamper proof bag.
5. Coin, currency and checks along with the check listing is placed into a tamper proof bag and sealed.

6. The deposit preparer delivers the deposit to 3rd District Court Vault for receipt by an accounting department employee pending Loomis pickup. The transfer of deposit custody must be documented with a 3rd District Court accounting department employee.

AOC DEPOSIT RECONCILIATION

Responsibility/Action

Accounting Specialist

1. For each deposit, scan to the 'Deposit Scan Summary' file the following: the yellow copy of the prepared deposit slip, yellow hand receipt (if applicable), the AOC Deposit Daily report, mail logs, Heartland Pay by Date Report for Xchange and AOC Payments, and adjustment documentation.
2. Using the accounting records, reconciles the AOC Deposit Report and supporting documentation for each deposit. Report differences between the AOC Deposit Report and the amounts deposited to management.
3. The accounting clerk reviews adjustments to receipt records including any voided hand receipts for accuracy during the reconciliation process.
4. An AOC Finance employee reconciles the deposit slip and credit card report totals with the bank statement totals when performing the monthly reconciliation of the revenue account.

Hand Receipt Reconciliation

Responsibility/Action

Accounting Specialist

1. Assigns hand receipts and monitors hand receipt usage of AOC personnel.
2. Files the yellow copies of completed hand receipts received in numerical sequence for periodic review to include hand receipt book assignments as per Section 02-02.01 Hand Receipt Review.

Mail Log Reconciliation

Responsibility/Action

AOC Employee

1. AOC mail logs are reviewed on a monthly basis.

2. Verify that the payment information listed on the original manual AOC Mail Log agrees with the duplicate copy scanned in the AOC deposit scan.
3. Using the “AOC Mail Log Timeliness Testwork Google Sheet enters the following information from the Original Mail Log.
 - Date
 - Total Deposit Amount
4. Using the “AOC Mail Log Timeliness Testwork” Google Sheet enters the following information from the yellow copy of the Deposit Slip.
 - Date
 - Total Deposit Amount
5. Investigate and note any discrepancies on the Google Sheet.
6. Determine if deposit was within three business days from the date the mail log was completed.
7. Sign and date original Mail Log to certify it was reviewed.