

Safeguarding and Accounting for Payments Received Through the Law Library

Resources:

[UCA 51-4-1](#), [UCA 51-4-2](#), and [CJA Rule 3-407](#)

Procedures:

Over the Counter Payments

1. A hand receipt will be completed for every payment made in person on an official pre-numbered hand receipt, regardless of whether or not the payer wants a receipt.
2. Record the payment information on the State Law Library Payment Log.
3. Each employee will be assigned and responsible for an official three-part hand receipt book for use in receipting in-person payments.
4. After completing a hand receipt for a payment, the employee will give the White Copy to the payer, the Yellow Copy will be turned in with the employee's Payment Log, and the Pink Copy will remain in the hand receipt booklet.
5. Each employee will be provided a set portion of the Cash Change Fund for making change.
6. Each employee who is assigned a portion of the Cash Change Fund and receipts payments will be provided a locking container to restrict access to the monies receipted, Cash Change Fund, and hand receipt book. The key to the locked device should be removed from the container when not in use and kept with the employee.
7. Each employee who accepts payments will use the Endorsement Stamp to restrictively endorse the back of each check upon receipt.

Mail Payments

1. A hand receipt will be completed for every payment made by mail on an official pre-numbered hand receipt. The white copy will be mailed to the payer, the yellow copy will be turned in with the employee's Payment Log, and the pink copy will remain in the hand receipt booklet.

2. Record the payment information on the “State Law Library Payment Log” by noting an “M” in the “Payment Arrived By” column indicating a mail payment.
3. All check payments need to be restrictively endorsed immediately by applying the standard revenue stamp.
4. The mail payments should be secured with all other payments in the employee’s locked device until the next cash drawer closeout.

Cash Change Fund

1. The Cash Change Custodian will require employees assigned a portion of the Cash Change Fund to sign for their portion of the fund on the Cash Change Fund Assignment Log.
2. Each employee is responsible for ensuring the Cash Change Fund portion is maintained intact and properly secured at all times. Their funds will be counted and reconciled with each bi-weekly Cash Count and cash drawer closeout.
3. Cash Change Funds are to be used exclusively for making change in operations. Cash Change Funds can not be used for any expenditures, for cashing checks, or for making loans.
4. Employees will request the Deposit Verifier/Preparer to convert large currency in their fund into coins and smaller denominations. The transfer of funds between the cashier and the Deposit Verifier/Preparer must be documented on a Receipt Log.

Overpayments

1. An employee finding change left in copiers or change amounts left by Law Library patrons should create a hand receipt for the dollar amount and write the words “Overpayment” as the payer. The money should be recorded on the employee’s Payment Log and secured in the employee’s locked device until the next bi-weekly cash drawer closeout.
2. The Overpayment money should be recorded on the Payment Log and included in the revenue deposit.
3. If the Overpayment amount is greater than \$10 and the payer is known, the employee performing accounting should notify the AOC Accounting Specialist that a refund should be processed through the FINET Payables system.

Refunds

1. An employee may not refund a patron for a copier malfunction by opening the coin box to retrieve funds. Refunds may be made from an employee's assigned cash box only.
2. An employee refunding a patron for a copier malfunction must write a hand receipt for the patron. The amount of the refund should be noted, and "Refund" should be entered on the Comments line.
3. The white copy of the receipt should be given to the patron. The yellow copy should be turned in with the employee's payment log. The amount of the refund should be recorded as a negative figure on the Payment Log, and the receipt's item and payment type should be recorded as "Refund."
4. If an employee is short in their cash change fund because of the refund, they should note the shortage amount on their Cash Count Form and explain that the shortage is due to a copier refund.

Twice-Weekly Balancing Employee Cash Drawer Closeout

1. Each payment in an employee's locked device should be supported by a Yellow Hand Receipt copy.
2. Each employee shall count the contents of their cash drawer and complete a "State Law Library Cash Count Form."
3. The employee writes the coin, currency, and total checks in their cash drawer on the form. The employee shall create a calculator tape listing the amount of each check and a total of all check payments. The assigned Cash Change Fund portion will be included in the coin and currency count then subtracted out to arrive at the total amount receipted.
4. A second employee (Deposit Verifier/Preparer) will perform a second count of the monies in the employee's presence. As each amount is re-counted the Verifier will ensure the amounts written on the Cash Count Form are accurate. The Yellow Hand Receipt copies should be totaled. The verifier should ensure that the total amounts receipted equal the coin, cash, and checks to be turned in for deposit.
5. Once the two employees agree the Cash Count Form accurately reflects the money to be turned in for deposit, both will sign and date the form.
6. The Deposit Verifier/Preparer will take possession of the payments to be deposited. A copy of each employee's Payment Log and Cash Count Form will remain with the funds to be deposited.
7. The employee's Cash Change Fund portion will be secured by the assigned employee in their locked device for future use in receipting.
8. The Deposit Verifier/Preparer will repeat process (steps 4-7) until all employees' cash drawers are closed out.

9. Each employee's original Cash Count Form and Payment Log should be given to the employee performing accounting duties.

Balancing Procedures

Copy Machines

1. For each twice weekly count, the Deposit Verifier/Preparer and a second employee take readings of the copiers and access the currency and coins in the machines together under dual control. Count the coin and currency and complete a "State Law Library Copy Machine Cash Count Form" for each copy machine. Subtract the change amount that will be left in the copier from the total amount on the Cash Count Form.
2. Once the two employees agree the Cash Count Form accurately reflects the money to be turned in for deposit, both will sign and date the form.
3. The Deposit Verifier/Preparer will take possession of the coin and currency to be deposited. A copy of the completed Cash Count Form will remain with the funds to be deposited.
4. The second employee will give the original Copy Machine Cash Count Form to the employee performing accounting duties.

Deposit Preparation Procedures

1. Funds collected shall be deposited not less than once every three days.
2. Complete a "State of Utah Deposit and Revenue Distribution Law Library (Unit 2210)" (DF-55) for each deposit prepared. Total each "Law Library" Revenue Payment Amount listed on the Payment Log and the Copy Machine Cash Count Forms. Enter the date of the reporting period. On the LAW LIBRARY (LL) line enter the deposit amount. Enter the total amount reported on the form in the "DF55 Total" box. Complete the form by including the preparer's signature, telephone number, and date.
3. The Deposit Verifier/Preparer completes a Bank Deposit Ticket listing the coin and currency. The individual checks are written on the Deposit Ticket and the deposit amount totaled.
4. Report the cumulative totals listed on the DF-55 reports prepared during the week on a single DF-55 report. The report and supporting documents should be scanned and put into the designated network folder for the AOC Accounting Specialist. The scanned documents should be added to the network folder the same day as the report is prepared, or the day after, at the very latest.

At the end of each month, a DF-55 report should be prepared for Monday through the last day of the month. A second report should be prepared for the first day of the new month through Friday. (For example, if the last day of the month falls on Wednesday, prepare a report for Monday through Wednesday, and a second report for Thursday and Friday.)

5. Attach the pink copy of the Bank Deposit Ticket to the original completed DF-55 prepared for each deposit during the week and give it to the employee performing the accounting duties.

Additional Deposit Procedures

1. Fill out the Deposit log sheet by entering the deposit ticket number, amount, and date.
2. Fill out the Courier (armored car) form.
3. Place all currency, coins, and checks collected in the deposit bag along with the white copy of the Bank Deposit Ticket.
4. Fill out and sign the deposit bag noting the following information: "From: Law Library," "To: armored car," today's date, and total amount of deposit. After this information is recorded, seal the bag.
5. Tear off the top of the bag with the deposit number and attach it to the 2nd consignor copy of the courier form. (Complete the form by filling in the requested information)
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 on a log retained in the vault and the Law Library. The deposit preparer shall sign the Customer Consignment Log (Provided by Loomis) for pick up.