Contract Court Sites

Resources:

- Refer to Flow Chart for Contract Court Trust Check Processing, sample court Disbursement Request Form and instructions for updating in CORIS see CORIS Trust Check Processing.
- Separation of Duties Contract Court Trust Funds Disbursement Cycle
- Section 03-06.00 Revenue Reporting
- Section 06-03.00 Void and Lost Checks
- Section 06-11.00 Unclaimed Property
- Section 01-01.00 Record Retention
- Legal Opinion regarding charging credit card fees (11/8/2018)

Purpose:

Policy/Procedure Unique to Contract Court Sites to comply reporting standards found in 17-19A-207, 78A-5-109, 78A-5-110, 78A-5-111 and 51-4-2

Revenue Reporting

Policy:

1. A journal (a chronological listing of transactions) must be closed (Final Cutoff) as soon as the deposit is prepared for delivery and no later than 3 business days after issuing the first monetary receipt on a journal and the last day of the month. (Refer to Section 03-03.00 Journal Closing). Closing a journal means that it should not be re-opened to make error corrections. This control was developed to prevent back-dating of transactions and the possible concealment of fraud. If errors are discovered in the journal they must be corrected and well documented at the time they occur. The CORIS procedure for correcting errors depends on the type of error and when it is discovered.
2. On a daily basis, eFiler and web payments should be reviewed to ensure the batch reports match CORIS. Posting problems should be reported to the Court's Helpdesk.

3. Contract court sites may retain amounts collected related to the Service Fee and Collection Cost assessed on cases with a Non-sufficient Fund (NSF) check. The Service Fee and Collection Cost must be assessed and recorded in CORIS. A manual adjustment must be made on the Revenue Distribution Summary for any amounts listed related to the Returned Check Fee (RC) or Collections Cost (CO) when calculating the amount of the check to be submitted to AOC Finance each month.

4. County/Municipal District court locations may deposit the prosecutor revenue collected. The state and prosecutor portions of revenue collected must be reported on the monthly Revenue Distribution Report. The County/Municipal court location is responsible for issuing a check to the prosecuting agency for the prosecutor portion of fines collected. The state portion must be included in the total revenue check sent to the AOC Finance Department.

5. Contract Courts should submit the Revenue Distribution Summary to the AOC Finance Department *monthly* with a check for the State portion of revenue collected. Ensure the last journal for the month has been closed. The report should be received by the 10th of the month following the month reported.

6. From CORIS transmit the monthly report electronically. (See 03-03 Journal Closing, Revenue Reporting for procedures)

Trust Check Processing

Policy:

1. Trust account records should be reviewed for amounts available for disbursement at least once every two weeks by the check writer or alternate. Per UCA 77-38a-404, restitution shall be released within 60 days if the amount of the check is $5 or greater. If the check amount is less than $5, disbursement checks should not be printed unless it is the final payment.

2. Quarterly, the court accountant, or assigned employee should perform a documented review of each court case in which trust money is being held to determine:
   a. That the case is active and the purpose for which the money was posted remains, requiring that the money continue to be held;
   b. That if monies are unable to be released (i.e. recipient cannot be located) the process to send to the State of Utah Division of Unclaimed Property has commenced. (See Section 06-11.00 Unclaimed Property.)

3. The court will provide to the county the Court Disbursement Request Form (see example) for release of trust monies. This request will include a copy of the case history/court order.

4. Checks issued by the county should not be signed by the court clerk unless the county clerk serves as treasurer or auditor.

5. When funds are to be applied to fine (e.g. bail forfeiture) an actual check along with the Court Disbursement Request Form is delivered to the court. (Note: There is no requirement for a separate check per case. The process to initiate an actual check strengthens the audit trail for both the county and the court, as it will be receipted and included in the daily deposit.)
6. When a county issues a check to another party (e.g., victim, restitution, etc.), a copy of the check along with the Court Disbursement Request Form shall be forwarded to the court for entry into CORIS. Only upon notification from the court clerk may the county release the check to the other party.
7. A court clerk with check writing responsibility records the check number into CORIS Trust Check Processing.
8. The Court Disbursement Request form is finalized and stored either with Accounting Records or scanned into CORIS. Check images are not to be scanned into CORIS.
9. To enable the county to comply with UCA 17-19a-207, the court shall provide the county a copy of the Trust Account Summary (or access granted to CORIS) as required for reconciliation.