

District: _____ Court Office: _____ Effective Date: _____

TRANSACTION CYCLE: CONTRACT COURT TRUST FUNDS DISBURSEMENT
(TRUST CHECKS ISSUED BY THE LOCAL GOVERNMENT)

| DUTY 1: Record Keeping/Accounting COURT | DUTY 2: Authorization COURT | DUTY 3: Custody of Assets COUNTY | DUTY 4: Record Keeping COURT | DUTY 5: Custody of Assets COURT | DUTY 6: Reconciliation COUNTY |
|--|---|---|---|--|---|
| Disbursement Request Preparer Reviews the Trust Account Summary Report to ensure funds are disbursed timely. Prepares the Court Disbursement Request Form based on judicial order or other circumstances (e.g. refund of overpayment). Attaches supporting documentation (e.g. judicial order or case history) to show that the disbursement is valid. | Disbursement Approval A second person (one who did not prepare the disbursement request) reviews the Disbursement Request Form and supporting documentation to verify the disbursement is valid and signs the form. | Check Writer, Check Signer, and Check Mailer Disbursement checks are prepared and signed, by local government. A copy of the check (or original if made out to the court) along with the Court Disbursement Request Form is forwarded to the court. (Hold check(s) pending court approval) | Clerk who Updates Trust Check Disbursements Info in CORIS Enters disbursement check information in the CORIS Trust Check Processing screen. Informs the county to release any check currently held. | Clerk receipting Trust Check Disbursements Receipts trust check disbursement(s) made out to the court. Stores check disbursement(s) in a secure device and includes with the Daily Deposit. | Disbursement Reconciler <u>Local Government Auditor per UCA 17-19a-207).</u> Reconciles each month cleared trust check disbursements to bank statement. Ensures the CORIS Trust Account Summary Report balances to the county general ledger. Verifies a check was issued for each disbursement requested. |
| Individual(s) assigned: | Individual(s) assigned: | Individual(s) assigned: | Individual(s) assigned: | Individual(s) assigned: | Individual(s) assigned: |
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IF NEEDED, EXTERNAL REVIEW PERFORMED BY: Name: _____ Phone: _____ Court Location: _____