

## Validation of Trust Deposit Slips

### Procedures:

#### Responsibility Action

##### **District/Juvenile Court**

##### **Trust Account Reconciler/External Reviewer**

(Note: These procedures are performed by someone who does not have access to cash and checks.)

1. When copies of the trust deposit slips are received with the monthly bank statement, match the cash and check composition on the validated deposit slips to the deposit slip copies on file for the journal. If composition differences are identified, compare the checks per the cashiers' Cash Count Forms, to the CORIS Transaction Detail/CARE Receipt Listing and Journal Deposit Composition Reports, to the deposit slips to determine the cause.
2. To check for timeliness of deposits, locate the first transaction date from the Transaction Display Screen or Transaction Detail Report (CORIS) or the journal start date of the Bank Account Recap and Journal Deposit Composition (CARE) and compare to the bank-validated date stamped on the deposit slip. If the number of days exceed 3 business days, verify when the first monetary receipt was taken from the Journal Transaction Look-up (deposits must be made daily if practicable, but no less than 3 business days per UCA 51-4-1).
3. Based on the size of the court, not every deposit slip is required to be reviewed.
4. If no deposit composition differences and/or timeliness issues are identified, file the validated deposit slips (or proof of review) with the accounting records. Report any differences in composition and untimely deposits to management.
5. The TCE shall report to AOC Finance/Audit any unresolved issues such as: prepared deposits not deposited, habitually late, cash/check composition different than computer reports.