

## Check Reconciliation

### Procedure:

#### Responsibility Action

#### **District/Juvenile Court Trust Reconciler/External Reviewer**

1. Perform a monthly reconciliation of the trust account check images included with the bank statement.
2. Select the canceled trust checks to review (all or 5% sample). For each check sampled:
  - a. Compare the information on each canceled check image (i.e., the date, amount, check number, case number, and payee) to the corresponding information on the Check Register or Transaction Display Screen (District)/ Check Listing (Juvenile) and bank statement for agreement. If differences are noted, review the judicial order in the case file and/or computer authorizing the disbursement to identify a reason for the difference. Examine the two signatures (CORIS) or one signature (CARE) on the front of the check image to ensure they are authorized signers per the signature cards on file at the court.
  - b. Examine the check endorsement to ensure there are no signs of false endorsement, (i.e., the trust check is made out to a business but the endorsement on the back of the check is not to the business's account). If a suspicious check appears, notify AOC Finance.
  - c. If a canceled check image is not included with the bank statement, contact the bank to request a copy.
3. Review checks voided during the month to the bank statements to ensure that voided checks did not subsequently clear the bank.
4. Unresolved differences could be an indication of misuse and should be reported to AOC Audit and/or AOC Finance for resolution.