

Sample Selection**Judgmental Sample Selection¹**

Judgment sample selection is based on sound and seasoned judgment. Three basic issues determine which items are selected:

1. *Value of items.* A sufficient number of high-dollar items should be included to provide adequate coverage. Example: Include payment transactions greater than \$18.50 and \$49.50.
2. *Relative risk.* Items prone to error due to their nature should be given special attention. Examples include complex transactions such as payments including juror or witness fees for several days of service plus mileage.
3. *Representativeness.* Besides value and risk considerations, the sample should provide a breadth of coverage over all types of transactions in the population.

Consideration: When a voided check is included in the sample, it should be replaced with a new item. A voided check will appear on the OLAJPlus Datasheet as a credit amount. A credit amount is displayed as a negative number or a number within brackets. For example, a negative \$18.50 is displayed on the OLAJPlus Datasheet as -18.50 or (\$18.50).

A juror or witness check could be returned to the AOC for reasons other than a bad mailing address. For example, a check could be returned because a juror or witness receives a duplicate payment, notices the check is for the wrong amount, etc. AOC Finance forwards these checks to State Finance to be voided. A juror or witness check for a state court employee on court leave should be sent to the AOC Finance Department. These checks are credited to the employee's Unit for personnel service.

Select the sample based on the total number of payments in a month by payment type (juror or witness). Select the sample of payments to reconcile based on the following table:

Line No.	Column 1	Column 2
	Total Number of Juror or Witness Payments in Month ²	Reconciliation Sample Size
1	2-60	50% * # of payments = between 1 and 30 payments
2	61-99	40% * # of payments = between 24 and 40 payments
3	100-199	30% * # of payments = between 30 and 60 payments
4	200-299	20% * # of payments = between 40 and 60 payments
5	300-499	15% * # of payments = between 45 and 75 payments
6	500-799	10% * # of payments = between 50 and 80 payments

¹ This is not a statistical sample.

² How to find the number of payments:

1-The number of payment records is displayed in the bottom left-hand corner of the OLAJPlus Inquiry screen after a Query is performed.

2-Or, a column can be added to the left of the Excel Spreadsheet and each row (payment) can be numbered.