

REVISION NOTES PRIOR TO August 12, 2009

Information purposes only

Links do not work

Budget Management Section

The [Judicial Operations Budget](#) has been changed from a Calendar Year to a **Fiscal year** as of July 1, 2009.

7/08 **Legal Opinions** are now stored on the [Intranet](#)

7/08 Recodification of Title 63 (effective 5/08)

4/08 Recodification of Title 78 (effective 2/7/08) updated throughout manual.

4/08 **Web links added:**

4/08 Links to CourTools (to assist in managing accounts receivables) added to the [Collection](#) Section as well as the [Accounts Receivable Section](#).

4/08 (DCCTR) links (District Court Clerical Training Resource Documents) have been added to the following sections: Accounts Receivable, Collections, Receipting, Revenue, & Trust.

Accounts Receivable (See also [Appendix Form Section](#))

05/09 HB 455 increased Security Surcharge by \$8.00

05/09 SB 184 & SB 176 Legislative change regarding Civil Filing Fees. See links for various levels of court: [District](#), [Juvenile](#), [Appellate](#)

AOC Cash Receipting

01/08 Added instructions to now accept [Credit Card payments](#)

4/08 Modified [mail log form](#) used within the Administrative Office of the Courts.

Accounting Model Section renamed to Separation of Duties

01/08 Updated [Separation of Duties form](#)

01/08 Updated cash flow chart for [Juvenile court](#)

Accounts Payable Section

02/09 The "[Payment/Expenditure Reconciliation](#)" requirement was moved from the Budget Management Section to Accounts Payable. When the process to enter payments was transferred to the field, it was intended that the payment entry clerk not be the reconciler. Better clarification of the need to separate this function was added as well as reference made in the [Separation of Duties Model](#).

[Instructions](#) added to add in the reconciliation of travel reimbursements issued through payroll.

Accounts Receivable Section

01/08 Clarification that the security fee is [PER CHARGE](#).

4/08 CORIS modified to calculate interest for [Attorney Fees](#) (December 2007), manual updated to show effective date.

Appendix/Forms

09/07 Included latest Utah Correctional Industries form [\(UCI prison orders\)](#)

09/07 Update to the [Revenue Distribution Codes](#) for Interest (recorded wrong on list) and to denote the change regarding TM & RV codes. As of July 1, 2007, these are no longer collected on new filings.

09/07 Update to [Travel Coordinator Contact list](#)

Appendix/Legal Opinions

09/07 Letter added regarding unpaid Plea in Abeyance fees when a warrant is active (written 8/28/2007)

Budget Section

02/09 Judicial Operations Budget: The Judicial Council has implemented a change for [Calendar Year 2009](#), that only \$500 can be spent as outlined in Section 1, utilizing the local budget.

Cash Funds

06/09 Process for [obtaining change](#) in smaller denominations.

11/08 Entire section reviewed by committee resulting in [minor changes](#) to the section.

4/08 Clarification of [verification process](#)

Court Interpreters Section

07/08 Judicial Council approved 3% fee [increase](#)

Budget Management

05/09 Judicial Council directive to keep the [Judicial Operations Budget](#) at \$500 per individual.

01/08 [Judicial Operations Budget](#) - increases the amount available for Judges and Commissioners.

09/07 Replaced 'Org' for 'Unit' throughout.

09/07 Updated [FINET Unit](#) Chart

09/07 [Payment/Expenditure Reconciliation Requirements](#) updated, (effective July 1, 2007) to match new FINET.

09/07 Excel file added to submit for the [Transfer of Budget Allocations](#), example also provided.

09/07 Judicial Operations - now reflects the "[last revision date](#)" for clarity

Civil Fees

01/08 [Civil Fee Section](#) reviewed and modified by accounting committee as to current procedure

01/08 Reference made to CJA Rule 4-202.8 when civil fees can be waived.

Collections

06/09 When needing to manually compute interest based on payments made, an [excel template](#) can be used to facilitate this. Also found in the [Appendix Form Section](#) along with instructions for use.

09/07 OSDC procedures as they relate to [sending/recalling](#) cases

01/08 Once a case is [sent to OSDC](#), no payments should be receipted to the case, unless by order of the judge. Policy also included in the [Receipting Section](#)...

Fixed Asset Section

11/08 Entire section reviewed by committee resulting in [minor changes](#) to the section.

General Information Section

06/09 Restructure of Management Services effective July 1, 2009. See [reassignment of duties](#) and [organization flow chart](#).

02/09 Updated [examples](#) of completed time sheets added.

02/09 [Payroll review](#): Link added to the State Finance website to specific review requirements regarding payroll post auditing. Separation of Duties Model modified preventing the manager/supervisor assigned to complete the review and approval process each pay period. This individual should not have the ability to enter time into the system.

02/09 [Safeguarding Assets](#): The need to change the lock/combination to a safe or room when an employee should no longer have access (termination or duties change) or if the lock/combination has been compromised.

02/09 Need for a cash tray to organize cash fund and monies received by [cashiers at the counter](#).

Internal Audit Department

4/08 [Section updated](#). "[Frequently asked Questions](#)" document included

Introduction Section

06/09 The Accounting Manual Committee agreed to remove this section permanently from the manual, since the contents repeated in the Accounting Manual Committee Section.

Jury & Witness

7/08 Updated OLGL [Reconciliation](#) Instructions. All Payments are to be reconciled/reviewed

Juror Fee Expenses

4/08 [Breaks](#) for Jurors to mirror same as State Meal policy (\$4.00 per person per day)

Jury & Witness Reconciliation

11/08 Clarification when payment for lodging is [allowed](#)

11/08 [Reconciliation process amended](#). It is preferred that 100% of juror/witness payments be reviewed. When needing to do a sampling, a chart has been added to facilitate this process.

4/08 [Updated Reconciliation instructions](#), step added for [mail payment requirements](#).

Purchasing Section

08/09 Breaks at [court meetings or training sessions](#) can only consist of a beverage.

08/09 Provision added for [CASA meeting/training](#) breaks.

06/09 Added links for various procedures to purchase or reimburse for [electronic/Franklin planners](#).

05/09 Updated forms employees use to record [personal copies/phone calls](#). Also located in the [Appendix Form Section](#).

05/09 [Purchasing cards](#) may be used to purchase jury meals, as long as authorization to do so has been filed with the AOC Budget manager. ([See also Jury & Witness Expense Section.](#))

02/09 [Entire section amended](#). Special Note: Previously Bids **were** valid for six months. Now it is necessary to verify these quotes each time a purchase is made.

02/09 Ensure the current Utah Sales Tax Exemption certificate ([depicting Kent D. Beers signature](#)) is reproduced when needing to file with a vendor.

02/09 [Sole source form updated](#). Also added to Appendix/form Section.

02/09 [Purchasing card log](#) added to the forms section.

11/08 Gratuity clarification added under [Group Gatherings](#)

11/08 District/Juvenile courts merged procedures regarding employee reimbursement of [copy fees/phone, etc.](#)

7/08 Amended [Group Gatherings](#) policy

7/08 Procedure when a [vending machine](#) malfunctions and does not give a refund, no refunds are to be issued by court employees (contact vendor)

4/08 State Tax Exempt number has changed to 11736850-010 STC (replaces E33399) Use [updated form](#) when needing to send to vendors.

4/08 Specific requirements/procedures for [Group Gatherings](#) (*which replaced Meals and Refreshments for Meetings subsection*)

Records Retention

06/09 Added a statement to retain accounting records for [one additional year](#), if there are unresolved discrepancies (or an audit) involving these records during the fourth year.

Receipting Section

06/09 Steps added for the completion of the '[Customer Consignment Log](#)' if deposit is picked up by Loomis.

06/09 How monies should be receipted if the [accounts receivable](#) has not been set up yet (defendant just came from court).

06/09 PCI ([Payment Card Industry](#)) terms added regarding the requirements for keeping credit card information protected.

06/09 [Credit Card refunds](#) can only be performed in the Modern Payment application during the first year. Refunds required after that time will need to be handled by trust check.

06/09 A [hand receipt](#) should not be issued for credit card payments. Retaining information to enter into CORIS/CARE later, violates PCI compliance standards.

06/09 Clarification added regarding "who" should individual store and research issued checks returned due to bad address ([trust, jury/witness](#)).

06/09 To mirror what the Separations of Duties Model states, amended wording in the [mail section](#) that: "If both the Mail Log Preparer and Witness sign the Mail Log attesting to the accuracy of the payments listed, either employee can receipt mail payments on the computer if s/he is a Cashier."

05/09 CORIS May 12th release includes a new report that is generated daily with other end of day reports. The '[Cases Filed w/o Filing Fee Report](#)' should be reviewed and stored as required.

05/09 **Credit Card change:** Clerks **no longer** need to add the address/phone to the note field for payments taken on a **swipe transaction**. This information should be verified at the time the card is swiped if already recorded in CORIS/CARE.

02/09 [When a debit card is presented](#), cashiers should process as if it were a credit card.

02/09 Address/phone information to be entered even for [swipe](#) transactions.

02/09 New process for pulling validated revenue deposit slips as part of accounting reviews. [Link added to the intranet](#). (Must have Clerk of Court approval to request software from IT.)

11/08 Added instructions for setting up credit card icons ([swipe and phone payments](#))

11/08 Clarifying the procedure when the deposit clerk enters the final cutoff, a second clerk [verifies the deposit](#).

11/08 When a co-located court utilizes one pickup point for armored car pickup, a log is required to track the [transfer of funds](#).

11/08 Deposit processing instructions for those sites utilizing the [CORIS Trust Reconciliation Feature](#).

11/08 Clarification added regarding the handling of [outstanding checks](#).

11/08 Reports used to balance the end of day are identified as [District/Juvenile specific](#)

7/08 New Revenue Distribution Code "TP" ([Transportation Fund](#)) as a result of SB44 effective 7/1/08

7/08 Making change - (See [Cash Funds Section](#)) and ([Receipting](#)/Over the Counter Payments) the court will no longer give change back on a cashiers check, travelers check or money order.

7/08 Non-sufficient fund checks to be '[secured](#)' by custodian

7/08 **[Various Credit Card issues:](#)**

- No fee is charged for [disputed](#) credit cards unless ordered by the judge.
- Updates to the credit card section to comply with PCI (Payment Card Industry) standard. Credit Card numbers can not be accessible through our computer system nor in hard copy form.

- Courts shall now request another form of ID with every credit card payment made in person. This replaces the need to compare the signature on the back of the credit card. The courts will also require that a receipt be 'signed' and copy kept with the accounting records.
- If a credit card transaction must be voided, a void must be performed prior to 5:00 p.m. the day the transaction was taken.

4/08 Proper procedure for [correcting errors](#) on a Mail Log (no white out & reflect dual initials for corrections).

4/08 Credit card - A [void transaction](#) should be chosen rather than a refund for true voids.

4/08 Daily Balancing revision: Steps to be followed when a court site does not have an [onsite accountant](#).

01/08 Cashiers are allowed to [waive interest](#) under \$10, (no longer just allowed for mail payments)

01/08 New process for [Credit Card Payments](#)

01/08 Clarification added regarding the procedure for [reconciling the mail](#) log. Payments receipted that were not identified as mail, should not be reversed and re-entered so reports coincide.

01/08 Cashiers are no longer required to produce a calculator tape of checks since the computerized Cash Count Form includes a printed page of checks receipted.

01/08 New policy statement requiring districts shall have their own policy for the detection of [counterfeit bills](#).

01/08 New policy/procedure so that [probation officers](#) do not accept payments and issue receipts.

01/08 New procedure if [cash is found](#) at the court site with no apparent owner.

01/08 The last of the receipting section was reviewed and minor corrections applied throughout. Updates include specifics regarding cash count verification: the [calculator tape is not required](#) as the cash count form includes check information; and which [reports](#) should be used to verify checks received. Various minor amendments - As part of the committees review process of the entire manual, various sections will be reviewed for accuracy throughout the year. Changes will also incorporate the new CARE system where applicable. In this release, one half of the receipting section was updated.

09/07 [Return check subsection](#)- When manually sending a check to OSDC for collection (i.e. civil or check writer is not a party to the case) the necessary codes to be included on this form are now referenced in the manual.

09/07 Uniform wording: To maintain consistency throughout and to mirror the code, in all instances where 'Business Days' and 'Working Days' were referenced, 'BANKING DAYS' will now be reflected. 'Calendar Days' will remain unchanged according to specific references in the code.

Records Retention

7/08 Updated and clarified the storing of [accounting records](#)

Revenue Section

02/09 [Plea in Abeyance](#) procedure when the agreement has been violated.

02/09 Requirements clarified for weekly revenue reporting. [Deposit corrections](#) discovered prior to electronic submission, shall be resolved with the bank by the court.

Separation of Duties

05/09 Updated flow charts representing the proper flow of [collected funds](#). Originally located in the Separation of Duties section, also referenced now in the [Receipting Section](#).

02/09 [Current revision dated 2/6/09](#). Updated to reflect payroll review and time entry process along with removal of reference to the job title 'clerk'.

7/08 Model updated [6/30/08](#)

Special Funds

02/09 Entire section [updated](#).

7/08 Changes to [Grant](#) process

Travel Section

02/09 Under no circumstances will personal phone calls be reimbursed while traveling, even if the [traveler stays overnight](#).

02/09 The process to receive reimbursement for [business calls](#) added.

02/09 [Internet connection charges](#) for business use while traveling are reimbursable.

7/08

- \$.02 mileage increase **to \$.505 per mile** (the rate when a state car is available but the employee drives a private vehicle, did not change and remains at \$.36 per mile)
- Motorcycle rate increase to \$.20 per mile
- In-State Breakfast per diem increase by \$1.00
- Out-of-State per diem Lunch and Dinner increase
- Rate change again for Instate lodging. **To see all per diem references [click here](#)**

01/08 IRS regulation tax on meals for day trips, must be submitted through payroll on [Form FI48](#)

01/08 Transcription Section and Duplication sections

combined. [Policy & procedure updated and condensed.](#)

Trust

06/09 Added Legal opinion regarding trust monies when the [victim is deceased](#).

06/09 Form added to assist when [trust checks](#) are to be issued.

06/09 Clarification regarding the split in fines as it relates to the [Juvenile Court Restitution Work Fund](#). Also defines cost [per hour credit](#).

02/09 The following subsections were reviewed by committee and updated to reflect current procedures: Jail Bail, Credit Cards used as Cash Bail and Juvenile Court Restitution Work fund.

02/09 Detailed instructions/form added when monies are to be requested back from [Unclaimed Property](#) if sent in error.

02/09 Check signer review [steps](#) amended.

02/09 When a check is returned undeliverable, the custodian can hold for two weeks in an attempt to locate a valid address rather than immediately [voiding](#). See also Mail log procedures in the [Receipt Section](#).

11/08 [SEVERAL ISSUES SURROUNDING REFUNDS](#)

- Requirements for when a refund of fine/bail previously receipted into revenue is ordered refunded.
- To facilitate the refund, the court shall transfer the funds **within the deposit**. Only when this can not be accomplished shall AOC Finance be asked to process the transfer.
- Refunds of civil filing fees shall only be processed when the court is negligent (or ordered by the court).
- Revenue refunds, if paid by card, can only be refunded by trust check.

11/08 Clarification when [Trustee Sale Proceeds](#) can be sent to Unclaimed Property according to Title 67.

7/08 The first half of this section was rewritten (through subsection "Surety Bonds") important changes include:

- Trust checks shall be held a minimum of 21 calendar days before they can be [released](#)
- Restitution to be released within 60 days, as per [H.B. 175](#)
- A trust checks written over [\\$50,000](#) need to be reported to Brian Ross, (Finance Manager) **before 12:00 noon** the day the check is written, and NOT RELEASED until notified by the AOC Finance Department.
- Process for handling refunds in excess of [\\$500](#)

01/08 Procedure for obtaining/updating Trust [Signature Cards](#)

01/08 [Trustee Sale Proceeds](#)- code reference added that allows the court to send monies to Unclaimed Property after one year.

01/08 [Credit cards used for Cash Bail](#) - the court will no longer charge a 'fee', but will continue to adjust for fees assessed by the jail.

01/08 [Unclaimed Property aggregate](#) amount has now increased to \$50 that can be reported without a name assigned.

09/07 [Division of Unclaimed Property Reporting date change](#) - now due Nov 1 of each year (rather than May 1) for property that qualifies as abandoned (one year) as of the close of business on June 30.

09/07 [Pass Through Payments](#) - procedures added to reflect payments made to other agencies.

09/07 The [CORIS transfer](#) feature - wording added to clarify that this feature cannot be utilized to move cash bail forfeited to other trust and then to fine.