

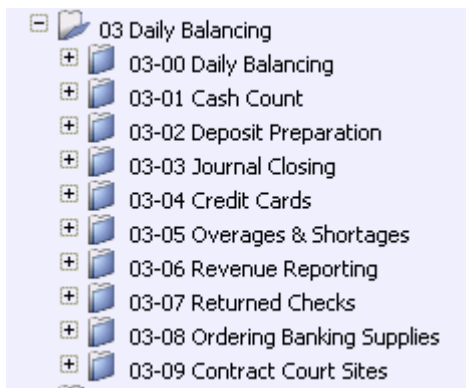
Accounting Manual Revision Notes

The Court's Accounting Manual was last updated: **February 2010**

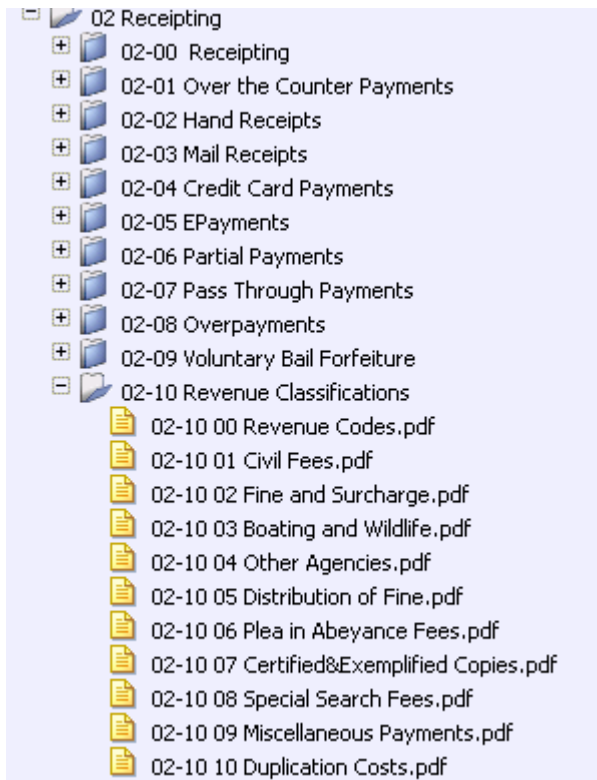
The accounting manual has received a new look. Sections are now reflected as 'pdf' documents and should make it easier for viewing/printing and the section can even be emailed. Each section has been numbered and now has a uniform header which also contains the date the section was last updated.

The design also groups topics together that may be of particular interest to a specific employee. For example, a *cashier* can read about mail payments without having to worry about the steps that a *mail log reconciler* would be required to perform.

There is a new section entitled "03 Daily Balancing" with a new subsection "03-03 Journal Closing", which is specific to all the functions that *deposit preparers* and *accountants* have interest in. Several topics have been reclassified under this new section:



Another example of merging sections is found in the Receipting Section. Specifics regarding revenue types are now categorized under “02-10 Revenue Classifications”:



A few sections are still in the process of having the ‘content’ updated and were not converted over to the new format, i.e. “07 Purchasing” and “13 Budget Management”. “13-02 Judicial Operations”, a subsection of the Budget Section, has been formatted with the new layout.

Forms that relate to a specific section are now additionally reflected at the end of that section for ease in retrieval. Section “16 Forms” cross references all forms, but is broken out further by topic.

The following describes amendments to the manual which the Accounting Manual Committee adopted since the July update:

01 General Information:

- **Records Retention 01-01.00:** Ten day retention for CORIS/CARE receipts is no longer required due to the “Redundant Data Center” which records transactions instantaneously.
- **Safeguarding Assets Section 01-03.00:** Employees assigned keys to a locking device must keep them on their person throughout the day and take the key home at night.

- [Separation of Duties Model 01-06.00](#): Model updated reflecting 1/7/2010 date. Cycles changed: Transcription (removed); Purchasing Payables (reflects CARE RWF receipting); Payroll Cycle to reflect current practice and when ESS is implemented.
- [Returned Mail Policy](#): New regulatory requirements regarding returned mail shall be followed at all court locations.

02 Receipting:

- [Hand Receipts 02-02.00](#) and [Over the Counter Payments 02-01.00](#): Clarification as to when hand receipts should be used.
- [Mail Payments 02-03.00](#): Calculation of the three business days to deposit begins when the mail log is **completed**. Mail that cannot be processed should be stored in a secured area overnight.
- [Credit Card Payments 02-04.00](#): Do not accept a payment by card if the expiration date has passed.
- [Epayers 02-05.00](#): Updated instructions for efiler and web payments reconciling.
- [Revenue Codes 02-10.00](#): The Revenue Distribution Code chart now reflects a “Usage Description” column which briefly explains the use of various codes.

03 Daily Balancing:

- [03-02 Deposit Preparation – Validation of Revenue Deposit Slips 03-02.01](#): Additional review detail added.
- [03-03 Journal Closing – 03-03.01 Cases Filed no fee Reconciliation](#): The ‘*Cases filed Without Filing Fee Report*’ shall be reviewed the first day of the following month. Specific procedure added.
- [03-07 Returned Checks](#): Section condensed

04 Collections:

- Wording added to not send NSF checks to the [Office of State Debt Collection](#) if over 3 years old (as they do not pursue after this time period). Also noted in section 03 Daily Balancing, [03-07 Returned checks](#).

05 Cash Change Funds:

- Added clarification as to the use of [one Cash Fund Custodian](#), which forms are necessary and reference made to the State of Utah Accounting policies FIACCT 05.23.
- [05-02.01 Establish and Modify a Fund](#): Further clarification of procedure if a fund does not balance at the time a transfer of custody is requested.

06 Trust:

- **Trust Check Writing 06-01.00:**
 - The check writing and review process have been redefined to ensure compliance with policy.
 - The District Court CORIS transfer feature shall only be utilized to move money **within** a trust type or revenue account.
- **Forms and Instruction Section 06-01.02** contains instructions for writing out a check when bail has been paid by card, yet is over one year old.
- **Guidelines for Releasing Trust Money 06-01.01:**
 - “Cash Bail” can only be forfeited, applied or refunded if stated on the record or by judicial order.
 - Guidelines have been added regarding the trust type “Interest Bearing Account.”
 - “Garnishments” description and handling rewritten.
 - Guidelines have been added regarding the trust type “Trust Without a Case.”
- **Unclaimed Property 06-11.00:** When reporting 25 or more unclaimed property submissions, the court must complete the electronic form located on the Unclaimed Property website. (The information must be burned to a CD, not emailed.)
- **Lost and Void Checks 06-03:**
 - Procedure added when a previously voided check is consequently cashed, the court should contact the help desk so the check reflects correctly on the case.
 - In requesting a stop payment, the amount must exceed over \$100.

08 Accounts Payable:

- **Payment Processing 08-08.00:** The Payables Section has been updated to reflect the current procedure of processing of payments in the field.

10 Jury & Witness:

- **Jury Expenses 10-01.00:** Meals purchased for the Judge, bailiff and other court staff when the jury is *deliberating* must be paid for from the local court budget.
- **Witness Payments 10-02.00:** Payments must be certified by prosecution for the number of days they are eligible for payment. This statement was added to mirror Rule 4-405.
- **Undeliverable Checks 10-04.00:** The number of attempts to find a correct address has been shortened.

12 Travel:

- Effective January 12, 2010, the Judicial Council Management Committee has suspended the normal instate reimbursement rate policy for the remainder of FY

2010 as a budget –cutting measure. All in-state mileage will be paid at the rate of [\\$.36 per mile until June 30, 2010](#). Court personnel and non-court personnel (except Jury & Witness reimbursements) are covered by this policy. The [Intranet](#) Travel Form Section has been updated as well as policy in the accounting manual. The “Increased Reimbursement Request” form is not required during the period of the lower rate.