

Accounting Manual Revision Notes

The Court's Accounting Manual was last updated: **November 12, 2014**

01 General Information.

- [01-03.00 Safeguarding Assets.](#) Minor corrections made such as deleting the reference to petty cash.

02 Receipting

- [02-01.00 Over-the-Counter Payments.](#) Court locations are no longer required to have a local policy regarding the handling of counterfeit money. The cashier shall make necessary notes and turn the money into management. Local law enforcement should be contacted.

03 Daily Balancing

- [03-01 00 Cash Count.](#) When a cashier is absent, the supervisor and second employee (acting in behalf of cashier) should sign the form.
- [03-07.00 Returned checks.](#) To avoid duplicate collection, 3rd party checks that are returned for insufficient funds, they will no longer be sent on to OSDC. See also amendments made to [Section 04-01.00](#) Office of State Debt Collection.

04 Collection

- [04-01.00 Office of State Debt Collection.](#) When a surety fails to forfeit bail to the court, the court should inform the Insurance Department rather than send to OSDC . See also [Section 06-06.00](#) Cash Bail Disbursement for explicit information required by the Insurance Department.

06 Trust

- [06-01.00 Trust Check Writing.](#)
 - The information to be verified by the [first check signer](#) was clarified.
 - One of four criteria must occur to support the change of a [victim's address](#).
- [06-03.00 Void and Lost Checks.](#) To assist accountants when a stop payment is required, accountants now have the ability to verify online the check is outstanding.
- [06-06.00 Cash Bail Disbursement.](#) Surety bonds are only submitted to OSDC if instructed by the Insurance Department.

07 Purchasing

- [07-04.00 Purchasing Cards.](#) The transaction log has been updated.

10 Jury and Witness

- [10-01.00 Jury Payment.](#) Jury break per diem has been increased effective November 1st per Rule 4-405 to \$4.
- [10-02.00 Witness Payment.](#) Payments are to be entered into FINET within 10 days of receiving certification from the city/county attorney. Any overpayment errors/omissions may be corrected by the payment clerk.

17 Employee Reimbursements

- [17-00.00 Employee Reimbursements](#). If an employee is required to make a purchase in behalf of the court, they are to be reimbursed any sales tax.

NOTE: Garnishment check references have been removed from several sections.