

# Accounting Manual Revision Notes

The Court's Accounting Manual was last updated: **July 17, 2017**

## 01 General Information

- [01-00.00 General Information](#). Due to personnel changes in the Finance Department, the AOC Management Services employee listing was updated.
- [01-00.01 Accounting Manual Committee](#). New members to the committee are now reflected.
- [Records Retention](#). Each Court's "Separation of Duties Model" should be retained for four years.

## 02 Receipting

- [02-00.00 Receivables](#). SB71 requires that felony commitments with an ordered financial debt be sent to the Office of State Debt Collection. CORIS will create the receivable/judgment and automatically send to OSDC.
- [02.02.00 Hand Receipts](#). Computer receipts are no longer required to be printed and attached to the hand receipt as long as the transaction/receipt # is recorded on the hand receipt copies. A minor change was also made to [Section 02-01.00 Over the Counter Payments](#) removing the requirement to print a receipt unless a credit card signature should be obtained.
- [02-03.00 Mail Payments](#). To ensure the person who posted the bail is also reflected on the record, both the jail and payer should be documented on the [manual mail log](#). Both references should also be made at the time it is receipted utilizing the note field, see [Section 06-07.00 Jail Bail](#).

- **02-10.00 Revenue Codes**
  - The [Revenue Distribution Code listing](#) was updated to reflect the revenue code “YB” as a result of HB235 “Automated Traffic Enforcement Safety Devices”. This 20% revenue split will be appropriated to the school or district as directed.
- **02-10.01 Civil Fees**
  - Policy relating to [collection of filing fees](#) was updated.
  - SB203 requires the revenue code “PT” for the new \$50 Filing Petition for adjudication for Real Estate Trustee. Refer to the updated [District Fee Chart](#) and [Revenue Distribution Code listing](#).
- **[02-12.00 Payments for Other Courts.](#)** At the present time, only in the juvenile court can a **credit card payment** be accepted at any juvenile court site.

### 03 Daily Balancing

- **[03-04.01 Void or Refund Credit Card Payments.](#)** For proper separation of duties, voids or refunds of trust credit card transactions should not be performed by the trust account reconciler.
- **[03-06.00 Revenue Reporting.](#)** This [revised report](#) is for both district and juvenile court use.

### 04 Collections

- **[04-01.00 Office of State Debt Collection.](#)** What should happen with money in the trust account when a case is to be sent to OSDC, has been clarified.

## 06 Trust

- **06-01.00 Trust Check Writing.**
  - Since the process for storing trust check stock varies by court level, policy was redefined.
  - Trust checks in the juvenile court only require one digital signature and should be secured by the check printer prior to distribution.
- **06-01.01 Guidelines for Releasing Trust Money.** The juvenile court trust type “[Trust Case Holding](#)” was added to the list of descriptions. Minor clarifying amendments were also made to the trust types: Finders/Tax Intercept and Trust Without a Case.
- **06-01.02 Positive Pay.** Policy and Procedure has been added regarding this service offered by the bank to help minimize fraud.
- **06-03.00 Void and Lost Checks.** In rare instances when obtaining the completion of the request to reissue form delays the bank issuing a stop payment, the court can make a request from AOC Finance for an immediate stop payment.
- **06-04.00 Trust Reconciliation.** Both the [District](#) and [Juvenile](#) reconciliation excel forms have been modified. This section addresses the preferred order documents are to be scanned by the [District](#) and [Juvenile](#) court.
- **06-11.00 Unclaimed Property.**
  - **Cash bail** can be sent to Unclaimed Property in the *name of the defendant* if the [payer is unknown](#). See also further clarification when completing the report for [unknown](#) recipients over \$50.
  - As a result of SB175:
    - notice to the holder must be given not more than [180 days no less than 60 days](#) prior to the **mandatory** November 1<sup>st</sup> deadline.
    - UCA 67-4a-502 refers to new language that should be conveyed in the [notice to the holder](#).
    - All reports must be [filed electronically](#) (using HRS PRO) no manual submission will be accepted.

## 07 Purchasing

- [07-03.03 Retirement.](#) Retirement gifts are taxable if the employee purchases the gift to be reimbursed.
- [07-04.00 Purchasing Card.](#) The policy was revised to state meals associated with travel cannot be charged to a purchasing card.

## 08 Accounts Payable

- [08-00.00 Payment Processing.](#) When entering the invoice number, any preceding zeros must be included. Procedural steps to ensure the invoice isn't a duplicate are now incorporated.

## 09 Court Interpreters

- [09.00.00 Court Interpreters.](#) The entire section has been updated clarifying terms of reimbursement.

## 10 Jury & Witness

- [10-01.00 Jury Payments.](#) A policy statement and legal opinion has been added regarding when a [W-9 and 1099 form](#) is required. Restitution is generally not considered income so the same policy statement has also been added to Section 06-00.00 [Trust Overview](#).
- [10-02.00 Witness Payments.](#) Policy has been clarified as to the requirements for reimbursing out-of-county, out-of-state and expert witnesses.

## 12 Travel

- [12-00.00 Travel Overview.](#) Additional policy has been added regarding airfare due to changes made by State Finance.

- **12-01.00 Per Diem Rates.** Effective July 1, the [in-state dinner](#) meal per diem is now \$18. Some changes were made to the “[premium cities](#)” in rate and location. The private vehicle mileage reimbursement rate when a state car is available, increased from [\\$.38 to \\$.40 per mile](#).
- **[12-08.00 State Gas Card.](#)** Minor updates made to this section including the current phone number for the Division of Fuel Dispensing.
- **[12-09.00 Emergencies and Accidents.](#)** This section was updated to show the Vehicle Service Center contact information and instructions when in an accident in a state car.