

Accounting Manual Revision Notes

The Court's Accounting Manual was last updated: **November 6, 2017**

01 General Information

- [01-03.00 Safeguarding of Assets.](#) Instructions have been added for the handling of Healthy Utah checks and purchases made against this money.

02 Receipting

- [02-14.00 Credits.](#) Temporary process added (until CORIS is rewritten) to handle when a fine instead of Community Service Hours is receipted. The legal opinion supporting this action has been added to the intranet.

03 Daily Balancing

- [03-02.00 Deposit Slip Preparation.](#) In the mail section we mention to *not photocopy checks* but need to reaffirm this policy in this section and [Section 02-01.00 Over the Counter Receipts.](#)
- [03-06.00 Revenue Reporting.](#) The Weekly Revenue Reconciliation form has been amended. The same form will be used for both Juvenile and District Court. Instructions have also been amended.

06 Trust

- [06-01.00 Trust Check Writing.](#) When a trust check is to be picked up at a court site, an example 'receipt form' has been added for possible use.

- [06-04.00 Trust Reconciliation.](#) As trust account reconcilers discover if/when checks clear twice, this section should also reflect the process to recover the deficit.
- [06-11.00 Unclaimed Property.](#) “How to” instructions with regard to reporting monies through HRS PRO, have been added for both District and Juvenile courts.

07 Purchasing

- [07-03.02 Employee Recognition.](#) Procedural steps have been added when purchasing gift certificates/cards to recognize employees. Courts are discouraged in purchasing gift cards that require an activation fee (that reflect a credit card logo).
- [07-04.01 Store Account/Cards.](#) This ***NEW*** section was created to give direction regarding store account cards.
- [07-10.00 Professional Dues and Licenses.](#) This ***NEW*** section was created to comply with State Finance Accounting Policy, as it relates to the payment of particular membership dues and licenses.

08 Accounts Payable

- [08-00.00 Payment Processing.](#)
 - The process for initiating a held check has been revised. A generic email address will now be used and checks will not be forwarded to the individual who prepared the payable in FINET.
 - Policy and Procedure have been added regarding FINET “PRC” entries.
- The court’s [object code list](#) was revised in July due to a change in the description for object code 6276. This object code is for costs associated with employees receiving training, not for making payment to vendors/instructors.

09 Court Interpreters

- [09-00.00 Court Interpreters](#). Policy now requires interpreters submit invoices within 30 days after a completed assignment.

10 Jury & Witness

- 10-01.00 Jury Payments.
 - Jurors are to complete an [IRS form W-9](#) if serving beyond 12 days. An example of the fields required to be completed have been added as a link.
 - Payment for mileage is based on the [physical address](#) on record and from the shortest distance.
- [10-02.00 Witness Payments](#). The court shall date stamp the receipt of witness payment certifications.

12 Travel

- [12-06.00 Rental Vehicle Use](#). If a rental vehicle is not obtained through the Fleet Website, the original receipt for the use of the rental vehicle is to be submitted on a travel reimbursement request.

17 Employee Reimbursements

- [17-02.00 Personal Usage](#). If a form is used to track what an employee owes the court (i.e. personal copies), the form is given back to the employee once payment has been made and need not be retained.