

Accounting Manual Revision Notes

The Court's Accounting Manual was last updated: **July 25, 2018**

01 General Information

- **01-01.00 Records Retention.**
 - [Two other documents](#) have been added to the list of what should be scanned to the shared statewide drive.
 - The form a [trust check recipient](#) signs when a check is picked up at the court is now added to the list of documents to retain.
- **[01-02.00 Payroll & Time Sheets.](#)** Data can only be changed upon receipt of an email from the supervisor.
- **[01-06.00 Separation of Duties.](#)** An updated model has been added to incorporate a cycle for the entry of jury payments since the process is now different from witness payments.

02 Receivables

- **[02-00.00 Receivables.](#)** HB273 allows for a defendant to make a payment the day of sentencing when sentence includes prison. The remaining open receivables will be electronically sent to OSDC the following morning.
- **[02-03.00 Mail Payments.](#)** Just as checks from the jail should reflect the jail name and individual on the mail log, so should a state check be documented when it includes a tax payer.
- **02-07 00 Pass Through Payments.** This section has been removed from the accounting manual.

03 Daily Balancing

- [03-02.04 Validation of Deposit Slips.](#) The process for viewing bank validated revenue deposit slips has changed and no longer will be provided through the Pureview CD. These will now be downloaded to the secure “R” drive and stored by fiscal year. Instructions and a new form for documenting reviews have been added.

04 Collections

- [04-01.00 Office of State Debt Collection.](#)
 - As a result of HB239, juvenile outstanding receivables will not be transferred to the Office of State Debt beginning July 1.
 - When additional district receivables are to be sent to the Office of State Debt, the court will no longer recall the case to increase the amount due, but send just the balance electronically.

06 Trust

- [06-01.00 Trust Check Writing.](#) Once a check is printed, the court has three business days to receipt or mail on to the recipient.
- [06-01.01 Guidelines for Releasing Trust Money.](#) Language was added to clarify that if a case is dismissed, cash bail could be refunded without a court order.
- [06-09.00 Juvenile Court Restitution Work Fund.](#) Rather than list the current rate per hour, the manual will only make reference to the federal minimum wage rate.

07 Purchasing

- [07-00.00 Purchasing Overview.](#) A new CLPD has been assigned by the Courts Chief Procurement Officer with reference made to the yearly process.
- [07-03.00 Group Gatherings.](#) Additional detail regarding swearing in ceremonies have been added to policy.
- [07-03.03 Retirement.](#) Retirement plaques should not exceed \$50 including the engraving.
- [07-04.00 Purchasing Cards.](#) These cards can be used to secure and pay for lodging.

10 Jury & Witness

- [10-01.01 Jury Payments.](#) New payment procedures have been added as these are now processed through the Jury Management System.
- [10-02.00 Witness Payments.](#) The court will not reimburse the county for hotel rooms not utilized. Airfare change fees will only be reimbursed as a result of scheduling needs of the court.
- [10-04.00 Undeliverable or Refused Checks.](#) Undeliverable Jury and Witness checks returned with a postal forwarding address will be mailed by AOC Finance to that address, instead of sending to the court site.

12 Travel

- [12-00.00 Travel Overview.](#)
 - Everyone, (including senior judges and non-state employees) are to utilize State Travel for all airline and non-conference hotel travel arrangements. Reference to this policy was also added to Section 12-03.00 Lodging.
 - Policy has been clarified that regardless if you are required to travel as part of your job, **all** employees must take the State Driving test every two years.

- [12-01.00 Travel Per Diem Rates.](#) Effective July 1, the “high” mileage rate increases to .54 cents and “low” increases to .42 cents. In-state dinner increases to \$19 and various lodging rates have been adjusted.
- **12-03.00 Lodging Reimbursement.** Requirements added addressing [sales tax](#) and submitting [conference hotel](#) information.
- [12-05.00 State Vehicle Use.](#) Procedure has been defined regarding personal use of a state car for commuting purposes.
- [12-07.00 Private Vehicle Use.](#) The authority granting permission for using a private vehicle verses a state vehicle has been clarified. The [Increased Reimbursement Request](#) form supporting the request for the higher rate mileage (when a state car isn’t available) has been update for FY19.