

Accounting Manual Revision Notes

The Court's Accounting Manual was last updated: **November 5, 2018**

(For best results, please access via Internet Explorer)

01 General Information

- [01-01.00 Records Retention.](#)
 - All accounting related documents are now listed in an excel sheet by court level. This new format identifies the various places documentation can be stored (scanned/hard copy) to comply with the four year record retention requirement.
- [01-03.00 Safeguarding Assets.](#) The court name should not be reflected on Healthy Utah Wellness rebates.
- [01-06.00 Separation of Duties.](#) The updated model reflects changes to cycles:
 - Juror payments in the New Jury Management System
 - Accounts Receivable Monitoring (Juvenile court not sending receivables to OSDC)
 - Juvenile Trust Fund Disbursement
 - Purchasing/Payables Processed in FINET

02 Receivables

- **02 Revenue Classifications**
 - [02-10. 09 Miscellaneous Payments.](#) Email costs have been added to this section and to the [court fee charts](#). The legal opinion supporting this has been added to the accounting manual legal opinion section.

- [02-16.00 Reverse Receipts.](#) When a payment has not been applied correctly in CARE, procedure identifies when to reverse the payment verses performing a transfer.

03 Daily Balancing

- [03-02.00 Deposit Preparation.](#) The Division of State Finance has granted an exception to UCA 51-4-1 for sites: Morgan, Nephi and Beaver. This allows them to deposit once every 5 business days due to volume and lack of a ZIONS branch in the area.

06 Trust

- [06-01.00 Trust Check Writing.](#) Trust checks that are mailed must reflect a system generated address.
- [06-03.00 Void and Lost Checks.](#) Only clerks with check writing roles are authorized to void checks.
- [06-04.00 Trust Reconciliation.](#) Bank statements are no longer mailed to court sites as they are now obtained from the shared drive.
- [06-11 00 Unclaimed Property.](#) For submissions under 25 claims, the court can use a new process suggested by Unclaimed Property.

07 Purchasing

- [07-03.00 Group Gatherings](#)
 - [07-03.01 Group Gatherings.](#) The meal period for a group gathering that does not require an overnight stay, has been clarified.
 - [07-03.01 Honorariums.](#) To remove the need of maintaining a log of honorariums and keeping secure, the section has been modified with instructions to only purchase such items as needed.

- [07-03.02 Employee Recognition](#). To mitigate the impact of taxes on cash awards, an amount equivalent to 30% of the cash award can be included with the award. Instructions along with example forms are now provided. The entire section has been updated.
- [07-03.03 Retirement](#). The entire section has been rewritten with updated directions regarding taxes involving cash awards.

08 Payables

- [08-00.00 Payment Processing](#). “Approval” for a purchase must be evident at the time the invoice is processed and scanned into FINET (stamp/signature). The approval applied in FINET does not qualify.

10 Jury & Witness

- [10-02.00 Witness Payments](#). Per UCA 77-21-3, an out of state witness is entitled to \$30 per day (including travel time) in addition to the \$18.50 daily service payment.
- [10-03.00 Reconciliation of Jury & Witness Payments](#). Instructions for reconciling jury payments for entries made in the new Jury Management System are now available. All should be reconciling beginning with November, 2018.

11 Special Funds

- [11-04.00 RESTA](#). Language added that the Finance Director will inform the Court Executives when RWF trust checks are required to reimburse the account.

12 Travel

- [12-01.00 Per Diem Rates.](#) Additional language has been added to assist when determining meal per diem when traveling to a premium city.
- [12-04.00 Miscellaneous Reimbursement.](#) Added policy regarding tips for ground transportation.
- [12-05.00 State Vehicle Use.](#) Updates to the section include adding a purpose statement with emphasis that if travel extends out of the state, State Travel must be utilized.
- [12-06.00 Rental Vehicles.](#) The entire section has been updated with additional policy and procedure.
- [12-08.00 State Gas Card.](#) The section has been updated to reflect more information about Gas Cards and the website for locating fueling stations.

13 Budget Management

- [13-02.00 Judicial Operations Budget.](#) The process in determining the amount appropriated has been added to the purpose statement.

14 Fixed Asset

- [14-01.00 Fixed Assets.](#) The requirement to maintain a list and/or label personal property is the responsibility of the employee.

17 Employee Reimbursements

- [17-00.00 Employee Reimbursements.](#) Language regarding relocation costs has been added.