

Accounting Manual Revision Notes

The Court's Accounting Manual was last updated: **July 22, 2019**

(For best results, please access via Internet Explorer)

01 General Information

- [01-01.00 Record Retention](#). A few modifications have been made as to storage location options and the '*Table of Record Retention Documents Chart*' is now available in PDF version by court level.

02 Receivables

- [02-01.00 Over the Counter Payments](#). When receipting a check the entire check number should be entered (CORIS has a 7 digit limitation). Checks should not be combined and receipted as one check/payment.
- [02-03.00 Mail Payments](#). Payments retrieved from a drop box or hand delivered to the court (jail bail) should be recorded on a mail log.
- [02-04.00 Credit Card Payments](#). Heartland became our new credit card processor as of April 22, 2019. Courts are now EMV compliant.

03 Daily Balancing

- The following sections were updated with new credit card processor information as it relates to reports and processes: [03-04.00 Credit Card Reconciliation](#), [03-01.00 Cash Count](#), [03-03.00 Journal Closing](#) and [03-06.00 Revenue Reporting](#).

- [Subsection 03-04.01 Void or Refund Credit Card Payments.](#) Refunds can only be initiated within **6 months** from the date the payment was received (previously 1 year). See also [Section 06-01.01 Guidelines for Releasing Trust Money.](#)
- [Subsection 03-04.02 Disputed Credit Card Payments.](#) In addition to referencing the new vendor, procedure has been expanded to explain how these reversals affect [daily, weekly and monthly reconciliations.](#)
- [Subsection 03-04.04 Credit Card PCI Requirements.](#) This newly added section was created to focus mainly on PCI requirements and device inspections.
- [03-05.00 Overages and Shortages.](#) As this section previously focused more on revenue shortages than trust, additional information in resolving trust shortages has been addressed.
- [03-07.00 Returned Checks.](#) HB95 changed the rate of the *second service fee* when a check has been returned for insufficient funds. An additional \$35 will now be charged (instead of \$20) if payment is not received within 15 days of the notice. This bill was effective May 14, 2019.
- [03-09.00 Contract Court Sites.](#) To ensure accuracy and uniformity regarding the process to update CORIS when trust checks are written by the county, detailed policy has been added including a Flow Chart, procedural link and ‘*Court Disbursement Request Form*’. Audit has updated the Court’s ‘[Separation of Duties Form](#)’ with a new transaction cycle to assist this contract specific function.

06 Trust

- **06-01.00 Trust Check Writing.**
 - A new process (Google Doc form) to request a [check over \\$50,000](#) be released, has been introduced.
 - Procedural steps have been expanded regarding [CARE trust checks.](#)

➤ **06-03.00 Void and Lost Checks.**

- When a stop payment is required on a trust check, courts will now initiate this request through a Google Doc form. The minimum dollar amount for requesting a stop payment has changed to \$75.
- Email responses are now acceptable if a trust check recipient requests a new check be reissued. Example forms/letters are available to encourage this timely response. Refer to Section 06-03.01 Forms and Instructions.

➤ **06-04.00 Trust Reconciliation.**

- Links to new reporting options utilizing Heartland credit card reports are available. Both levels of court have updated reconciliation excel documents. Other changes such as the need of the reconciler to help monitor negative balances has been incorporated in the following procedure sections: [06-04.01 District](#) and [06-04.02 Juvenile](#).
- Since the '*District Court Trust Summary Report*' can only be run for a period of 15 months, the entire CORIS report shall be saved electronically monthly to comply with UCJA Appendix "F."

➤ **06-11.00 Unclaimed Property.**

- When reporting property, there is a 200 claim limit in a single submission; however, [Unclaimed Property](#) has stated there is no limit to the number of electronic submissions.
- If monies need to be recalled from Unclaimed Property, the agency no longer requires a signature by a court representative. The [NAUPA Holders Request for Reimbursement](#) form can now be emailed.

07 Purchasing

- [07-00.00 Purchasing Overview](#). An updated '*Court Purchasing Document Checklist*' has been added with the Revision date of 2/26/19.
- [07-03.02 Employee Recognition](#). A provision has been added that group gatherings can include training opportunities.

08 Accounts Payable

- [08-01.00 Payment Reconciliation](#). Payment reconciliation procedural steps have been redefined.

10 Jury & Witness

- 10-01.00 Jury Payments.
 - Policy was amended to comply with changes made to Rule 4-405 effective May 1, 2019. The amount for jury [breaks increased](#) (\$5) and the deadline when jury reimbursement payments must be completed changed from *calendar* to *business days*.
 - [Legal counsel has confirmed](#) that if a juror appears and the trial had been canceled, they are entitled to payment.
- 10-02.00 Witness Payments.
 - The cost for transporting an [incarcerated witness](#) is not reimbursable per UCA 77-30.24.
 - Policy specifies [out-of-state witnesses](#) are to be reimbursed \$30 per day *to include each travel day* as outlined in UCA 77-21-3.
 - Individuals who enter payments into FINET should [verify the accuracy](#) of payment submissions, even if certified by prosecution.

- [10-03.00 Reconciliation of Jury & Witness Payments](#). Additional in depth instructions have been instituted for a more complete reconciliation of jury payments. Included in this section is a historical note outlining the time periods where limited or no reconciliation was required while the new jury management system was implemented.

12 Travel

- [12-00.00 Travel Policy Overview](#). This section contains various amendments with the main focus on airline reservations.
- [12-01.00 Travel Per Diem](#).
 - The “high mileage” rate **increased** to \$.58 per mile and “low Mileage” **decreased** to \$.38 per mile.
 - Breakfast and Dinner for both in-state and out-of-state travel increased. Additional adjustments were also made to Tier 1 and Tier 2.
 - Hotel rates changed in various in-state cities.
- [12-03.00 Lodging](#). The section was rewritten for ease in determining procedure as it relates to duties of the traveler and accounts payable. Direct billing for hotel reservations has also been simplified.
- [12-04.00 Miscellaneous Reimbursement](#). Reimbursement for travel to the airport and parking expense has been clarified.
- [12-05.00 State Vehicle Use](#). Amendments focused on who can ride in a state vehicle and how approval is obtained if personal use of the vehicle is necessary.
- [12-07.00 Private Vehicle Use](#). Changed the name (and some content) of the Increased Reimbursement Request to “Request for Reimbursement at the Higher Rate”.

13 Budget Management

- [13-01.00 Budget Management](#). This section was rewritten to include a new process for building block preparation.