

Accounting Manual Revision Notes

The Court's Accounting Manual was last updated: **July 13, 2020**

(For best results, please access via Internet Explorer)

COVID19 Pandemic Policy accommodations began March 2020 requiring temporary changes to financial operations of the court. The following sections were affected: [Section 02-01.00 Over the Counter Payments](#), [Section 03-02.00 Deposit Preparation](#), [Section 03-06.00 Revenue Reporting](#), [Section 08-00.00 Payment Processing](#), and [Section 06-01.00 Trust Check Writing](#).

Beginning Fiscal Year 2021, budget reductions as a result of COVID19 require the suspension of food/meal purchases except for jury sequestering and if travel overnight is required. Budget reductions also impact retirement, incentive awards/honorariums. The following sections are impacted: [Section 07-03.00 Group Gatherings](#), [Section 07-03.01 Honorariums](#), [Section 07-03.02 Employee Recognition](#), [Section 07-03.03 Retirement](#), [Section 07-03.05 Supplemental Training Materials](#) and [Section 12-01.00 Travel Per Diem](#).

02 Receipting

- [02-04.00 Credit Card Payments](#) To improve security measures and become more PCI compliant, as of July 6, 2020, credit card payments taken over the phone (manual/virtual entry) require the credit card number entered directly on the EMV machine pinpad.
- [02-10.00 Revenue Codes](#). As a result of HB 485, the Court Security Fee has increased on applicable civil filings by \$15 and criminal fines increased by \$10. This bill also changed the allocation of surcharge fees that will now be appropriated to the General Fund. The Civil Fee Charts and Revenue Distribution Code listing was updated accordingly.
- [02-10.01 Civil Fees](#). As per legal opinion dated April 2020, the court can refund filing fees under certain circumstances without requiring a court order.

03 Daily Balancing

- [03-04.01 Void or Refund Credit Card Payments.](#) Credit Card payments can be refunded up to one year (previously 6 months).
- [03-04.04 Credit Card PCI Requirements.](#) The section was updated with revised requirements for inspecting EMV machines.
- [03-05.00 Overages and Shortages.](#) Improved steps for reporting overages and shortages at the Appellate Court level.
- [03-06.00 Revenue Reporting.](#) The weekly revenue reconciliation form has been revised to better assist those sites that take their deposit to the bank. Deposit processing sections now include the process to handle split deposits in addition to some minor updates.

04 Collections

- [04-00.00 Collections.](#) To ensure an accurate receivable is created in CORIS as a case comes back from AP&P, procedural instructions have been modified to include reference to a recently created DCJUST document.

06 Trust

- [06-01.01 Trust Check Writing.](#) Additional requirements have been added if trust checks are written out of a central location and will be signed at another.
- [06-01.01 Guidelines for Releasing Trust Monies.](#) This section now outlines the process to release bail if prosecution files notice declining to prosecute.

07 Purchasing

- [07-04.01 Store Account Cards.](#) Section was revised for clarification regarding shopping at places such as Costco.
- [07-08.00 Professional Dues and Licenses.](#) The approved list will be made available on the intranet with a link from this section.

08 Accounts Payable

- [08-00.00 Payment Processing.](#) Two State Finance email addresses were added to assist when requesting a copy of a check or submit a lost check replacement form.

11 Special Funds

- [11-03.00 NJA.](#) Entire section was updated.
- [11-05.00 SAPA.](#) HB 485 changed the funding for juvenile drug test kits so the section is no longer necessary. **Section** 11-05.00 is now replaced with a new section entitled '[Delegated Funding](#)'.

12 Travel

- [12-01.00 Travel Per Diem Rates.](#) The only change for FY21 related to lodging rates. Meals and mileage remain the same.
- [12-07.00 Private Vehicle Use.](#) Policy exception granted for the IT A/V team to not require preauthorization for use of a private vehicle and reimbursed at the higher rate.
- [12-08.00 State Gas Card.](#) The section was updated to include a new link to fueling stations and contact phone numbers.

13 Budget Management

- [13-02.00 Judicial Operations Budget.](#) Edits include the process to pay for Utah Bar Sections from this allotment if desired.

14 Fixed Assets

- [14-02.00 Surplus Property.](#) Entire section updated which now includes how employees can bid on court property that is surplus.

17 Employee Reimbursements

- [17-00.00 Employee Reimbursements.](#) A new form has been added for probation officer use regarding expenses relating to youth extradition.

18 Education Funding

- A new section has been created to address the Education Department's policies related to funding and expenditures: [Section 18-00.00 Education Overview](#), [Section 18-01.00 Judicial Out of State Training](#), and [Section 18-02.00 Education Course Funding](#).