

# Accounting Manual Revision Notes

The Court's Accounting Manual was last updated: **March 8, 2021**

(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 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](#).

## 01 General Information

- [01-02.00 Payroll and Time Sheets](#). Reference to compensation for overtime according to the Fair Labor Standards Act (FLSA) has been added.
- [01-03.00 Safe Guarding of Assets](#). If records are to be transported to another court site (e.g. to facilitate accounting reviews) a new form has been adopted to reflect what records were checked out and by whom. [Section 01-01.00 Record Retention](#) has also been updated.
- [01-06.00 Separation of Duties](#). A newer version of the [Separation of Duties Model](#) is now available reflecting a revision date of 12/23/2020.

## 02 Receipting

- [02-02.01 Hand Receipt Review](#). The frequency in which books are reviewed has changed. Books assigned to cashiers need only to be reviewed semi-annually.
- [02-03.00 Mail Payments](#). The time required to open and receipt mail has been shortened to 24 hours (excluding weekends and holidays) to ensure timely deposits. Policy now reflects what is recorded on a mail log when a miscellaneous payment (copy/tape fee) is receipted in behalf of another court.
- [02-07.00 Transfers](#). Another transfer process has been integrated into this section to address when a case is transferred to another court and funds have been receipted.
- [02-18.00 AOC Payments Overview](#). The monthly fee to access court records through Xchange increased as of Nov 1, per UCJA Rule 4-202.8.
- [02-18.01 AOC Payment Receipting](#). Additional procedural processes have been incorporated to include payment activity of other AOC Departments.

## 03 Daily Balancing

- [03-06.00 Revenue Reporting](#). Instructions for submitting weekly revenue summaries are available as a link to assist in navigating the district court CORISweb report.

## 04 Collections

- [04-00.00 Collections](#). Updates include a complete rewrite of the juvenile court process for monitoring and collecting fines.
- [04-01.00 Office of State Debt Collection](#). The process to ensure the Office of State Debt is reflected as a creditor, (especially when the Board of Pardon's updates restitution orders) is now part of policy.

## 06 Trust

- [06-00 00 Trust Overview](#). The process to request a wire transfer (EFT) for large trust deposits has been added to policy.

- [06-01.02 Positive Pay](#). As all court bank accounts have been converted over to this ZIONS Bank feature, procedure was enhanced.
- [06-11.00 Unclaimed Property](#). Unclaimed Property requires us to retain our reports one year longer than UCJA Appendix F. This section and the Record Retention Table have been amended. Other clarifying statements were also included in this section revision.

## 07 Purchasing

- [07-04.00 Purchasing Card](#). Additional card holder responsibilities were added to include a recommendation for limited retention of receipts.
- [07-05.00 Authorized Use of Public Property](#). This newly created section outlines expectations for employee use of public property and replaces Section 17-02.00 Personal Usage.

## 12 Travel

- [12-01.00 Per Diem Rates](#). To align with Federal rates, the high mileage rate (when a state car is not available) was reduced to \$.56 per mile which was effective January 1, 2021.
- 12-05.00 State Vehicle. This section has been divided into two sections: [12-05.01 Business Use of State Vehicles](#) and [12-05.02 Commute Use of State Vehicles](#). Content has been rewritten to more clearly define policy. A [Travel log](#) has also been made available.
- 12-07 Private Vehicle Use. This section was renamed [12-07 Business Use of Private Vehicles](#). Amendments to this section reiterate the need for all employees (including Senior Judges) take the State Driving test every 2 years whether you use a state or personal vehicle.