

*During the period of March 2020 thru June 30, 2021 the COVID19 Pandemic required temporary changes to policy. The following reflects the sections affected and guidelines enacted*

## Accounting Manual Revision Notes

The Court's Accounting Manual was last updated:  
(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](#).

### Section 02-01.00 Over the Counter Payments:

**COVID19 Pandemic Policy Accommodation beginning March 2020:** To lessen exposure to risk, if it appears court patrons are going to pay with cash, the cashier should inquire whether the patron would be willing to pay with credit card or check. If the patron does not have another payment method, the cashier may accept the cash payment but utilize gloves or hand sanitizer/hand washing to mitigate risk. At court discretion, local policy on waiving de minimis amounts can be utilized to further reduce cash transactions. If cash is tendered and refused by the court (for example, if the patron is exhibiting obvious signs of illness) and the payer does not accept one of the other alternatives to pay, the court should ensure the case is tracked such that (1) the payment attempt is noted and (2) nothing negative happens to those individuals (e.g., warrant issued, etc.) due to the court's refusal to accept cash.

### Section 03-02.00 Deposit Preparation:

**COVID19 Pandemic Policy Accommodation beginning March 2020:** The following is not a change in policy. The 3-day deposit rule is statute UCA 51-4-2 and we've elected not to seek a variance from the State Treasurer that would enable us to issue a formal policy that lowers the frequency. However, there are extenuating circumstances that exist and depositing every 3 business days for every location is no longer mission critical within the context of the Pandemic Response Plan mandate to "protect members of the Judiciary." Deposits through Loomis/by court personnel to the bank in extenuating circumstances must still be made at least weekly. Because system controls

continue which process journals every day and credit cards daily at 11:59 pm, the court should ensure that processes to balance/review journals daily are adhered to.

### Section 08-00.00 Payment Processing

COVID19 Pandemic Policy Accommodation beginning March 2020: Payments and vendor invoice transactions may be coded to establish a scheduled payment date that is the last possible day on which the document can be paid, and all discounts taken (FIACCT 05-12.00). However, payments budgeted for FY2020 must be made by the fiscal year end close dates which will be communicated by Finance.

### Section 06-01.00 Trust Check Writing

COVID19 Pandemic Policy Accommodation beginning March 2020: Per UCA 77-381-404, restitution shall be released within 60 days if the amount of the court check is \$5 or greater. If the court check amount is less than \$5, disbursement checks should not be printed unless it is the final payment. Other trust checks should be issued as time allows but at least monthly.

### Section 07-03.00 Group Gathering

Beginning Fiscal Year 2021, budget reductions as a result of COVID19 require the suspension of food/meal purchases.

#### 07-03.01 Honorariums

Beginning Fiscal Year 2021, budget reductions as a result of COVID19 require the suspension of incentives/honorariums.

#### 07-03.02 Employee Recognition

Beginning Fiscal Year 2021, budget reductions as a result of COVID19 require the suspension of purchases in this section.

#### 07-03.03 Retirement

Beginning Fiscal Year 2021, budget reductions as a result of COVID19 require the suspension of Court purchases pertaining to food including retirement group gatherings. The \$200 cash/cash equivalent award with 30% tax payment or the \$200 non-cash award and plaques are allowed.

#### 07-03.05 Supplemental Training

Beginning Fiscal Year 2021, budget reductions as a result of COVID19 require the suspension of purchases pertaining to this Section

### 12-01.00 Travel Per Diem

Beginning Fiscal Year 2021, budget reductions as a result of Covid19 require the suspension of reimbursement for meals, unless overnight travel is required.