

Justice Court Evaluation Tool



3rd Edition, Revised and Issued March 2008

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SECTION 1 - GENERALLY ACCEPTED ACCOUNTING PRINCIPLES, LAWS, AND RULES
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A. Monthly Reports

Consider whether:

The court files monthly reports with the state court administrator in accordance with UCA § 78A-7-215. Reports are submitted to the AOC by the 10th day of the month following the report period, per CJA Rule 9-102.

B. Fees/Costs Imposed

Consider whether court costs/fees assessed and collected by the court are allowed per the following statutes/rule:

- **UCA § 7-15-1.** Dishonored Instruments - Collections Costs.
- **UCA § 62A-15-502.** Penalty for DUI conviction - Amounts.
- **UCA § 62A-15-503.** Assessments for DUI - Use of money for rehabilitation programs, including victim impact panels - Rulemaking power granted.
- **UCA § 76-3-201 (5)(a).** Sentences allowed. (Defendant to pay transportation costs.)
- **UCA § 76-3-201 (6)(a).** Sentences allowed. (Defendant to pay incarceration costs.)
- **UCA § 77-2-4.2.** Compromise of traffic charges - Limitations.
- **UCA § 77-2a-3.** Manner of entry of plea - Powers of court.
- **UCA § 77-18-7.** Costs imposed on defendant – Restrictions.
- **UCA § 77-18-10.** Petition - Expungement of records of arrest, investigation, and detention - Eligibility conditions - No filing fee.
- **UCA § 77-18-11.** Petition - Expungement of conviction - Certificate of eligibility - Fee - Notice - Written evaluation - Objections - Hearing.
- **UCA § 77-36-5.1 (3).** Conditions of Probation for Conviction of Domestic Violence.
- **UCA § 78A-8-105.** Civil filing fees.
- **UCA § 78A-2-301.** Civil fees of the courts of record - Courts complex design.
- **Code of Judicial Administration (CJA) Rule 4-207.** Expungement and sealing of records.
Prior to assessing allowable court costs for failure to comply with a court order, the court holds a hearing per UCA § 78B-6-310. As to diversion agreements, costs are not provided for by statute. Thus, costs are not allowed. See UCA §§ 77-2-5, 77-18-7.

C. Court Hours

Consider whether:

- The court is open for the required number of hours per week per CJA Rule 9-105 and Justice Court Standards for Recertification.

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- Court hours are posted.
- Court management has worked with local government so the court can remain open when employee(s) attend training and take vacation or sick leave.

D. Court Postings

Section 3.01 of the Suggested Accounting Procedures for Utah Justice Courts states the following policies and notices should be posted if payments are received at the court.

Consider whether:

The court posts financial policies at a conspicuous location in the court office including:

- 1) The methods of payment that will be accepted;
- 2) Checks should be made payable to the "name of local government that operates the court" Justice Court (per UCA § 51-4-2(3));
- 3) An official court receipt should be issued for every payment made in person;
- 4) The payer should retain the receipt as proof of payment;
- 5) The court's non-sufficient funds (NSF) check policy and fees/costs that will be assessed per UCA § 7-15-1 if a check is returned due to non-sufficient funds.

The court may also want to post notice that cash should not be mailed to the court. In addition, any late notice sent to a defendant should include a statement that cash should not be mailed.

E. Part-time Duties Performed by Court Clerk

Consider whether:

A clerk, serving the court in a part-time capacity, performs other duties as a government employee that presents a conflict of interest or promotes an appearance of impropriety regarding court responsibilities (CJA Rule 3-303(3)). Work with local government officials to eliminate the conflicting duties.

F. Criminal Record Reporting:

Consider whether:

- The court forwards reportable violations to DLD per UCA §§ 77-7-25, 53-3-104, 53-3-218, and Justice Court Standards for Recertification.
- The court forwards reportable violations to BCI per UCA §§ 53-10-202, 53-10-208, CJA Rule 9-301, and Justice Court Standards for Recertification.

Take into account reporting issues and delays identified in Justice Court Information Technology Study.

G. Exhibits:

Consider whether:

The procedures for the receipt, maintenance, and release of exhibits comply with CJA Rule 4-206.

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H. Docket Accuracy and Completeness

UCA § 78A-7-110. Docket to be kept - Enumeration of entries required.

Suggested Accounting Procedures for Utah Justice Courts; Accounting System, Section 2.02; Cash Receipts, Sections 5.07 and 5.09; Payments disbursed, Section 7.05.

Consider whether:

The docket is maintained in accordance with UCA § 78A-7-110. Specifically, is the judgment of the court (disposition), including costs, entered accurately. Are all court appearances recorded in the docket, including the names of the parties present? Are all payments and disbursements entered in the docket, including cash bail, restitution, and other trust monies? When a fine is ordered in lump sum, is the surcharge accurate? Is the transaction trail preserved in the docket for all transactions? Are cases involving domestic violence so designated per UCA § 77-36-2.7(1)(d)?

I. Nepotism

Consider whether:

Employees are related. Determine if the court is in compliance with UCA § 52-3-1, e.g., based on the size of town and surrounding area, public officers may not supervise immediate relatives.

J. Small Claims Cases

Consider whether:

Procedures for filing and processing small claims cases comply with UCA §§ 78A-8-102 to -107, 78A-2-301 to 78A-2-302.

K. Court Interpreters

Consider whether:

Determine if the court uses certified or approved court interpreters pursuant to UCA § 78B-1-202. and CJA Rule 3-306.

L. Record Retention and Security of Court Records:

Consider whether:

Records are retained pursuant to CJA App F. Utah State Courts and CJA Rule 4-205. See the Summary of Records Retention Schedule for Justice Courts by Record Type Chart for details at a glance, available on the web at:

http://www.utcourts.gov/resources/rules/ucja/append/f_retent/justsummary.htm

M. Recertification Standards

Determine if the court complies with the recertification standards. Courts are required to recertify compliance with the recertification standards every four years. The standards are available on the web at:

<http://www.utcourts.gov/courts/just/forms/revisedrecert2003.PDF>

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Conclusions/Actions Needed: _____

SECTION 2 - CASE INITIATION AND FLOW OF FUNDS
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Consider whether:

- An employee compares the updated annual Uniform Fine/Bail Schedule (UFBS) to the computer violation code detail for accuracy and completeness.
- An employee compares the violation bail amounts for local ordinances to the computer violation code detail for accuracy and completeness.
- The court monitors the completeness and accuracy of charges entered in the docket when the case is filed to ensure violation bail amounts agree to the UFBS and/or local ordinances per CJA Rule 4-302, UCA §§ 10-3-703, 17-53-208.
- An employee reviews the fine amounts entered upon adjudication, including surcharge, to ensure compliance with UCA §§ 63-63a-1, 63-63a-2, 78A-7-120, 78A-7-122.
- An employee reviews the surcharge amounts, if applicable, to ensure they are calculated correctly for both full and partial payments.
- An employee reviews credits and/or dismissed offenses to ensure they are applied correctly. For example, was the credit to be applied to a specific offense or proportionally to the total amount owed. Incorrect application of a credit or dismissal can result in errors in surcharge amounts to later payments.

Conclusions/Actions Needed: _____

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SECTION 3 - SEPARATION OF DUTIES

UCA § 17-36-45. Internal control structure.

Suggested Accounting Procedures for Utah Justice Courts; Accounting System, 2.01; General Policies and Procedures, Section 3.05; Change Fund, Section 4.04; Cash Receipts, Sections 5.08, 5.09 and 5.12; Deposits and Bank Accounts, Section 8.07; Reconciliation, Section 9.00; and Generally Accepted Accounting Practices.

Internal Control of Court-Collected Funds, by Robert W. Tobin, National Center for State Courts. II. Defining Management Responsibility for Internal Controls. III. Cash Control Procedures, D. Receipt Process, K. Security of Receipts, and L. Timely Reconciliations. IV. Cash Accounting, E. Use of Automated Systems and One-Write Systems. V. Protection Against Loss or Misappropriation of Funds. A. Separating Critical Functions and Rotation of Employees, C. Defining Supervisor Responsibility, and D. Defining Cashier Responsibility.

Duties are divided, or separated, among different employees to reduce the risk of error or inappropriate actions (fraud). For example, responsibilities for authorizing transactions, recording them, and handling the related assets should be separated.

Consider whether:

- The assignment of fiscal duties is divided among employees to clearly establish accountability and to reduce opportunities for misuse of public funds.

Refer to the "Separation of Critical Duties" form to determine if critical duties need to be reassigned. The form shows how to achieve a division of critical duties. The form can also help to formalize work assignments in offices where many clerks perform multiple duties. This form is available on the web at:

<http://www.utcourts.gov/courts/just/audit/forms.asp>

- Compensating review procedures are performed and documented to detect errors or irregularities, when duties cannot be separated due to limited staff.

Refer to the Justice Court External Review Procedures available to judge/management.

Conclusions/Actions Needed: _____

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SECTION 4

4.1 - CREDIT/SUSPENSION OF FINES AND SURCHARGES

If employees enter citations, judgments, receipt payments, post payments to the case management system, and credit/suspend the amount due, and these duties can not be separated between employees then . . .

Consider whether:

Credits to amounts owed are:

- Authorized per judicial order, CJA Rule 4-704, or the Uniform Fine/Bail Schedule (UFBS).
- Properly documented in the accounting records and/or case file and case docket.
- Credits are monitored on an on-going basis by an employee independent of cash receipting to ensure each credit/suspension is authorized by judicial order or the UFBS and supported properly with documentation in the daily accounting records, case file, or citation.

Conclusions/Actions Needed: _____

4.2 - ACCOUNTS RECEIVABLE ADJUSTMENTS

If employees enter citations, judgments, receipt payments, post payments to the case management system, and adjust the amount due, and these duties can not be separated between employees then . . .

Consider whether:

Adjustments to accounts receivable are:

- Authorized per judicial order, CJA Rule 4-704, or the Uniform Fine/Bail Schedule (UFBS).
- Properly documented in the accounting records and/or case file and case docket.
- Monitored on an on-going basis, by an employee independent of cash receipting, to ensure they are authorized by judicial order or are a valid error correction.

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4.3 - DISMISSED CITATIONS

If employees enter citations, judgments, receipt payments, post payments to the case management system, and dismiss citations/cases, and these duties can not be separated between employees then . . .

Consider whether:

Dismissed citations/cases are:

- Authorized per judicial order, CJA Rule 4-704, or the Uniform Fine/Bail Schedule (UFBS).
- Properly documented in the accounting records and/or case file and case docket.
- Dismissed citations/cases are monitored on an on-going basis by an employee independent of cash receipting to ensure each dismissal is valid, authorized, and supported properly with documentation in the daily accounting records, case file, or citation.

Conclusions/Actions Needed: _____

SECTION 5

5.1 - SAFEGUARDING OF ASSETS

Suggested Accounting Procedures for Utah Justice Courts; Accounting System, Section 2.01; General Policies and Procedures, Sections 3.01 and 3.06; and Cash Receipts, Section 5.05.

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Internal Control of Court-Collected Funds, by Robert W. Tobin, National Center for State Courts. II. Defining Management Responsibility for Internal Controls. III. Cash Control Procedures, C. Intake Process, D. Receipt Process, and K. Security of Receipts. IV. Cash Accounting, C. Maintenance and Security of Books of Account, E. Use of Automated Systems and One-Write Systems. V. Protection Against Loss or Misappropriation of Funds, A. Separating Critical Functions and Rotation of Employees, C. Defining Supervisor Responsibility, and D. Defining Cashier Responsibility.

Court management should develop written policies and procedures for securing assets handled by court employees. The policies and procedures need to pertain to safeguarding all accounting records, receipts, checks, and monies received by the court.

Consider whether:

- The number of employees with access to cash receipts is limited.
- The court has physical restrictions between cash receipts and the public.
- Cash receipts are stored in a secure place from the moment received until deposited. ("Secure" means that only the person who has custody of the monies at the time has access to the monies, e.g. in that person's locking cash box.)
- Each employee responsible for receiving cash receipts has their own locking container to store the payments until turned in for deposit.
- Duplicate keys to locking devices are stored in a dual control key box and are accessed only under dual control procedures.

Dual control procedures require that two employees, each using a unique key, are required to open the key box to access the duplicate keys. While the two employees remain together, the duplicate key is used to access the cash box, bank bag, or drawer, etc. in the cashier/custodian's absence.

- A Key Custodian should maintain a key log listing the number of keys to each locking device/door, the employee(s) to whom a key is assigned/returned, and the employee's signature.
- The court has a fireproof safe to store money overnight. If a cash count is not performed before storing the total cash receipts for deposit, each employee should place their locked device containing their cash receipts in the safe.
- Access to blank checks and credit card invoices is restricted.
- Each employee controls access to their computer logon and password to prevent use by others.

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- Checks are restrictively endorsed immediately upon receipt or determination that the payment can be accepted (the proper case is identified).
- Signage is clear as to where court payments are made. If court payments are received at the treasurer's office, signs should be posted outside the courtroom and the clerk's office directing court patrons to the treasurer's office to make payments.

Conclusions/Actions Needed: _____

5.2 - CONTROL OVER HAND RECEIPTS

Suggested Accounting Procedures for Utah Justice Courts, General Policies and Procedures, Section 2.00; Cash Receipts, Section 5.00; and Reconciliation, Section 9.00.

Internal Control of Court-Collected Funds, by Robert W. Tobin, National Center for State Courts. III. Cash Control Procedures, C. Intake Process, D. Receipt Process, and L. Timely Reconciliations. IV. Cash Accounting, B. Accounting Records. V. Protection Against Loss or Misappropriation of Funds, C. Defining Supervisor Responsibility, and D. Defining Cashier Responsibility.

The court has procedures in place to account for all manual receipts.

Consider whether:

- Someone, other than the employee(s) who are assigned a hand receipt book serves as the Hand Receipt Book Custodian.
- The Hand Receipt Book Custodian accounts for the inventory of hand receipt books on a Hand Receipt Book Log. (See Note below.) The log lists the beginning and ending receipt numbers for each book in the court's inventory. As each book is placed in use, the custodian records on the log the date and to whom the book was assigned. The clerk who receives the book also signs the log to accept responsibility for the receipt book. When the receipt book is completed, the book is returned to the receipt custodian, who records the date returned on the Hand Receipt Book Log.

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- The Hand Receipt Book Custodian ensures the unassigned receipt book inventory is stored in a secure, limited access device. In addition, each clerk that is assigned a receipt book is responsible to ensure that their book is stored securely.
- The Hand Receipt Book Custodian reviews the hand receipt books periodically to ensure hand receipts have actually been issued, voided, or are unused.
- Manual (hand) receipts are preprinted, prenumbered and numerically controlled. Numerical control is achieved by maintaining the numeric sequence for all manual receipts.
- Manual (hand) receipts have the court name and unique sequential number preprinted on them. (See Note below.)

Note: The Hand Receipt Book Log and Hand Receipt Example are available on the web at:

<http://www.utcourts.gov/courts/just/audit/forms.asp>.

Conclusions/Actions Needed:

5.3 - ONE-TIME RECONCILIATION OF RECEIPTS AND CASH CHANGE FUND

Management periodically performs unannounced counts of each employee's cash receipts and change fund (if applicable) in the cashier's presence to consider whether:

- A receipt has been issued for every payment in the cash drawer regardless of the amount.
- All Cash Change Funds, if applicable, are safeguarded properly and are maintained intact (the total amount assigned to the court should be reconciled daily when deposits are made).
- Checks are restrictively endorsed upon receipt.
- The cash and check composition in the employees drawer agrees to the cash and check composition on the Payment Register/Cashier Totals Report.
- There is any evidence of a personal loan (I.O.U.) which should be against policy. UCA § 76-8-402.
- Personal checks have been cashed (against policy) that are unrelated to cash payments receipted.

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Conclusions/Actions Needed: _____

5.4 - PETTY CASH/CHANGE FUND

Suggested Accounting Procedures for Utah Justice Courts; General Policies and Procedures, Section 3.03; Change Fund, Section 4.00; Reconciliation, Section 9.02 and Generally Accepted Accounting Practices.

Internal Control of Court-Collected Funds, by Robert W. Tobin, National Center for State Courts. III. Cash Control Procedures, C. Intake Process, and D. Receipt Process.

Local government may provide a court custodian or each cashier a "Cash Change Fund" which is a fixed amount necessary for making change in the course of receiving a court payment.

Consider whether:

- Management requires each fund custodian to sign for the fund amount assigned.
- Each employee with a change fund understands that the fund is for work use only (no personal loans) and must remain intact at all times.
- Each custodian restricts access to their assigned portion of the change fund in a locked device restricting access by others.
- There is clear direction on how a custodian can get large currency in the change fund converted into coins and smaller currency, e.g., from local government treasurer.
- The change fund is reconciled each time the cashier completes a Cash Count form and receipts are turned in for deposit.

Conclusions/Actions Needed: _____

Points of FocusDescription/Comments**SECTION 6****6.1 - PAYMENT PROCESS**

Suggested Accounting Procedures for Utah Justice Courts; Accounting System, 2.00; General Policies and Procedures, Section 3.00; Change Fund, Section 4.00; Cash Receipts, Section 5.00; Deposits and Bank Accounts, Sections 8.05, 8.06, and 8.07; Reconciliation, Section 9.02; and Generally Accepted Accounting Practices.

Internal Control of Court-Collected Funds, by Robert W. Tobin, National Center for State Courts. III. Cash Control Procedures, C. Intake Process, D. Receipt Process, E. Use of Cash Registers and Computerized Cash Drawers, H. Method of Payment, K. Security of Receipts, and L. Timely Reconciliations. IV. Cash Accounting, B. Accounting Records, C. Maintenance and Security of Books of Account, E. Use of Automated Systems and One-Write Systems. V. Protection Against Loss or Misappropriation of Funds, C. Defining Supervisor Responsibility, and D. Defining Cashier Responsibility.

The initial receipt of money in a court is a vulnerable point because it is here that control is established and personal responsibility is fixed.

A. In-person and Mail Payment Procedures

Consider whether:

- An automated or manual sequentially pre-numbered receipt is issued for all in-person payments received and accounted for on a regular basis.

Note: In-person payments should be receipted directly on the case management system to reduce the risk of error or misuse. Hand receipts should be issued only if the case management system is not available.

The receipt contains the following data:

- Date of receipt
- Court
- Receipt number
- Case number
- Name of payer
- Name of party
- Amount paid
- Payment type (for example, cash, check or money order, include check or money order number)
- Identification of person receiving the payment
- The payment is connected to a court case number when the payment is case-related.
- Cashiers are required to provide the payer the original receipt for all in-person payments.
- The payment is recorded in the court docket and on an accounting receipt record/cash receipts journal.

Note: For courts that use the CORIS case management

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system, the combined accounting reports created during the Final Cutoff process satisfy this requirement. For courts that use the Caselle case management system, the Payment Register by Payment Type and Collections Detail report satisfy this requirement.

- The accounting receipt record/cash receipts journal is totaled daily if practical but not less than once every three business days.
- Someone, other than the employee(s) who receipt payments, reviews the accounting records to verify that receipts are issued in sequence, recorded on an accounting receipt record/cash receipts journal, and monies deposited within 3 banking days per UCA §§ 51-4-2, 78A-7-121.

Conclusions/Actions Needed:

B. Mail Payments

The highest risk transactions are payments sent through the mail because the payer is not present to receive a receipt. When mail payments are not processed under dual control a separation of duties weakness exists because the clerk has custody of payments and also reconciles the daily receipts to court records and records transactions in the case docket. If these duties are not separated, there is a potential for errors or irregularities to occur and remain undetected.

DEFINITION: "Mail payments" are payments delivered to the court by the U.S. Postal Service and all other payments delivered to the court other than payments receipted at the payment window with the payer present.

Consider whether:

- Two employees are required to open mail together and prepare a control listing of amounts received. A Payment Log form is available to download from the web at:
<http://www.utcourts.gov/courts/just/audit/forms.asp>
- All mail payments are recorded on a mail log and/or hand receipt book according to generally accepted accounting procedures.
- The original mail payment listing is reconciled to the applicable receipt and deposit records by an employee who does not log and/or receipt mail payments. This step is important to verify that mail payments were receipted to the correct case on the case management system and

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delivered intact to the bank or local government treasurer's office.

- Monies delivered to the court by third parties (for example, cash bail from the jail) are transferred to court personnel under a system of control. Is a Cash Count Form completed documenting the cash, check and money order composition of monies transferred? Are the payments recorded on the control listing such as the mail log or hand receipt book?

Conclusions/Actions Needed: _____

C. Payments Received Before Citation is Filed

If court management allows clerks to accept payments “over-the-counter” before the citation/case is filed, holding the payment pending entry on the system, then . . .

Consider whether:

- A control listing of the payments received before a citation is filed is created on a mail log and/or receipt book while the payer is “over-the-counter”; or the payer’s citation copy is used to file the case on the case management accounting system and receipt the payment.
- Procedures are in place to ensure that payments are receipted on the case management system and deposited within three banking days per UCA §§ 51-4-2, 78A-7-121(2)(a).
- Payments are properly secured if not receipted and deposited daily.

Conclusions/Actions Needed: _____

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D. Payments Made at the Port-of-Entry (if applicable)

Consider whether:

- A control listing of the payments received from the Port-of-Entry is created on a mail log and/or receipt book, or case management accounting system by two clerks.
- Procedures are in place to ensure that payments made at the Port-of-Entry are properly accounted for and controls are adequate to safeguard the monies.

Conclusions/Actions Needed: _____

6.2 - VOID RECEIPTS, TRANSACTION REVERSALS, & RETURNED CHECKS (NSF)

Suggested Accounting Procedures for Justice Courts, General Policies and Procedures, Section 3.01; Cash Receipts, Sections 5.09, 5.10, and 5.11; and Generally Accepted Accounting Practices.

Internal Control of Court-Collected Funds, by Robert W. Tobin, National Center for State Courts. III. Cash Control Procedures, D. Receipt Process, F. Erroneous Transactions, and J. Treatment of Aberrational Transactions--Unclaimed Funds, Non-Sufficient Funds (NSF), and Uncashed and Undistributed Checks. V. Protection Against Loss or Misappropriation of Funds, D. Defining Cashier Responsibility.

Consider whether:

- Procedures require the cashier to request review and approval from a supervisor or second employee before voiding a receipt to ensure void receipts are valid.
For void hand receipts, the employee approving the void receipt signs the receipt indicating the void is valid, and ensures the reason for the void is documented on the receipt.
For void system receipts, the reason for the void and second-person review needs to be documented in the accounting records. The CORIS case management system has a feature that can be activated to require a second clerk with accountant responsibilities to "approve" void/reversals as the transaction is being entered.

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In courts where duties can be separated, void/reversals should be reviewed to ensure voids/reversals are valid and that approval was performed by a second employee.

In courts where duties cannot be separated due to limited number of clerical staff, the cashier clerk may approve their own reversal if a second clerk is unavailable. The external review procedures referenced in Section 1 should include any void/reversals performed and approved by the same clerk.

- Void receipt documentation is maintained with the daily accounting records. The CORIS case management system requires the clerk performing the reversal to complete the reversal screen, including the reason for the void/reversal, prior to obtaining supervisor approval for the void/reversal.

If the case management system does not allow transactions voided or reversed on the system to be documented in the accounting records the court could use a Void Transaction Log.

This form is available on the web at:

<http://www.utcourts.gov/courts/just/audit/forms.asp>.

- All Non-Sufficient Fund void receipts are supported by documentation including a copy of the returned check, which is retained in a separate file or with the daily accounting records.

Conclusions/Actions Needed: _____

SECTION 7

7.1 - DAILY BALANCING

Suggested Accounting Procedures for Utah Justice Courts; Accounting System, 2.01; General Policies and Procedures, Section 3.05; Change Fund, Section 4.04; Cash Receipts, Sections 5.08 and 5.12; Deposits and Bank Accounts, Section 8.07; Reconciliation, Section 9.02 and Generally Accepted Accounting Practices.

Internal Control of Court-Collected Funds, by Robert W. Tobin, National Center for State Courts. III. Cash Control Procedures, C. Intake Process, D. Receipt Process, K. Security of Receipts, and L. Timely Reconciliations. IV. Cash Accounting, E. Use of Automated Systems and One-Write Systems. V. Protection Against Loss or

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Misappropriation of Funds, A. Separating Critical Functions and Rotation of Employees, C. Defining Supervisor Responsibility, and D. Defining Cashier Responsibility.

Daily close-out procedures assign individual accountability for custody of the funds receipted, transferred, and deposited.

Consider whether:

- Each employee who has receipted payments (cashier) is required to complete a Cash Count form documenting the cash, checks, money orders, etc. received.
- A second employee verifies the accuracy of each completed Cash Count form in the cashier's presence by re-counting the cash, checks, and money orders and comparing the amounts counted to the amounts written on the form.
- The daily Cash Count forms are signed by both the cashier and verifier. After the verification count, the employee verifying each cashier takes possession of the cash receipts and prepares the deposit.
- The original Cash Count form is forwarded to the reconciler.
- An employee, independent of deposit preparation, reconciles the amounts per the Cash Count forms to the Payment Register/Cashier Totals Report and the validated remittance/deposit slip records.

Conclusions/Actions Needed: _____

7.2 - HAND RECEIPTS ISSUED

Suggested Accounting Procedures for Utah Justice Courts, General Policies and Procedures, Section 2.00; Cash Receipts, Section 5.00; and Reconciliation, Section 9.00.

Internal Control of Court-Collected Funds, by Robert W. Tobin, National Center for State Courts. III. Cash Control Procedures, C. Intake Process, D. Receipt Process, and L. Timely Reconciliations. IV. Cash Accounting, B. Accounting Records. V. Protection Against Loss or Misappropriation of Funds, C. Defining Supervisor Responsibility, and D. Defining Cashier Responsibility.

The court has procedures in place to account for all manual receipts.

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Consider whether:

- Someone, other than the employee(s) who issue the hand receipts, reviews the accounting records to verify that receipts are issued in sequence, recorded on the cash receipts journal, and monies deposited within 3 banking days per UCA §§ 51-4-2, 78A-7-121.
- Void receipts are marked as such on all copies of the receipt and maintained in numerical sequence. (See Section 6.2 for procedures)

Conclusions/Actions Needed: _____

7.3 - OVERAGES AND SHORTAGES

Suggested Accounting Procedures for Utah Justice Courts, General Policies and Procedures, Section 3.06; Change Fund, Section 4.00; and Cash Receipts, Section 5.00; and Reconciliation, Section 9.02.

Internal Control of Court-Collected Funds, by Robert W. Tobin, National Center for State Courts. III. Cash Control Procedures, D. Receipt Process. F. Erroneous Transactions. J. Treatment of Aberrational Transactions--Unclaimed Funds, Non-Sufficient Funds (NSF), Uncashed and Undistributed Checks. M. Disbursement of Nonappropriated Funds. V. Protection Against Loss or Misappropriation of Funds, and D. Defining Cashier Responsibility.

From an accounting control standpoint, all overages or shortages should be recorded and reported to management (for example, on a month-by-month Over/Short log).

A *cash overage* occurs when a cashier clerk submits more cash for deposit than was receipted on a particular day.

A *cash shortage* occurs when a cashier clerk submits less cash for deposit than was receipted on a particular day.

Consider whether:

- The court's policy prohibits cashiers from removing cash from the daily receipts to avoid recording cash overages, or adding personal funds to the daily receipts to make up cash shortages.

For example, if a person did not wait for his/her correct change an overage results; or if a cash transaction was misplaced before it is entered into the computer a shortage

Justice Court Evaluation Tool

Points of Focus

Description/Comments

results. The cashier should enter the transaction in the computer as it was received. When the balancing is done, the deposit will be more or less than the recorded receipts. The overage/shortage should be recorded on a month-by-month Over/Short Log. (An example of such a log is available on the web at: <http://www.utcourts.gov/courts/just/audit/forms.asp>.)

CORIS allows for over/short transaction entry by a clerk with accountant responsibility before the journal final cutoff.

- Management researches the cause for cash overages and/or shortages to determine if it is a result of improper accounting practices or other causes:
 - The overage could indicate that a receipt was not generated, the receipt was issued for less than the amount received, or incorrect change was made when the payment was processed. There is a possibility that a court client did not receive credit for their payment.
 - The shortage could indicate that a receipt has been issued for more than the amount paid. A receipt was issued for the correct amount but the payer received more cash when change was made by the cashier. A receipt was issued and the cash was misappropriated by the cashier or someone with access to the cashier's storage device.
- Each cashier's over/short history is tracked so management can determine if additional training or corrective action is necessary.

Conclusions/Actions Needed: _____

SECTION 8

8.1 - DEPOSIT COMPOSITION

UCA § 51-4-2. Deposits by political subdivisions.

UCA § 78A-7-121. Funds collected - Deposits and reports - Special account - Accounting.

Suggested Accounting Procedures for Utah Justice Courts, Accounting Systems: Section 2.02 D.; Deposits and Bank Accounts: Section 8.00; and Reconciliation, Section 9.00.

Internal Control of Court-Collected Funds, by Robert W. Tobin, National Center for State Courts. III. Cash Control Procedures, C.

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Description/Comments

Intake Process, K. Security of Receipts. D. Receipt Process, and L. Timely Reconciliations.

Deposit all monies in the same form as received to the city/county treasurer or bank.

Consider whether:

- The employee responsible for preparing the deposit lists all monies received in detail on the deposit slip(s) in the same form as receipted, e.g., coin, currency, checks, and credit cards.
- Each check number and amount is detailed on the deposit slip or an attached adding machine tape. An adding machine tape with check number and amount detail is prepared if: 1) a bank deposit slip is not used because monies are delivered to the local government treasurer for deposit, or 2) there are more checks for deposit than can be listed on the deposit slip.
- The money turned in for deposit is stored in a secure device, accessible only by the deposit preparer, until the deposit can be made. Per UCA § 51-4-2, deposits shall be made within 3 business days of receipt. However, court collections should be deposited daily, when practicable. Once the monies are prepared for deposit, the monies should be delivered to the bank or local government treasurer for deposit as soon as possible.
- The bank or local government verifies the coin, currency, check and money order composition of monies delivered for deposit. A validated deposit slip or receipt is issued to the court detailing the coin, currency, check and money order composition of monies delivered for deposit.
- An employee, independent of cash receipting and deposit preparation, reconciles the coin, currency, checks, and credit card payments listed on the daily Cash Count forms, to the Payment Register/Cashier Totals Report, and the validated remittance/deposit slip records.
- The court's policies prohibit using monies received for court payments to cash personal checks, or pay for expenses and supplies.

Conclusions/Actions Needed: _____

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8.2 - DEPOSIT TIMELINESS

UCA § 51-4-2. Deposits by political subdivisions.

UCA § 78A-7-121. Funds collected - Deposits and reports - Special account - Accounting.

Suggested Accounting Procedures for Utah Justice Courts, Accounting Systems: Section 2.02 D.; Deposits and Bank Accounts: Section 8.00; and Reconciliation, Section 9.00.

Internal Control of Court-Collected Funds, by Robert W. Tobin, National Center for State Courts. III. Cash Control Procedures, C. Intake Process, K. Security of Receipts. D. Receipt Process, and L. Timely Reconciliations.

Depositing daily protects against loss or theft and increases any interest earned.

Consider whether:

The court makes deposits in accordance with UCA § 51-4-2 Deposits by political subdivisions (2)(a) which states, "Each officer shall deposit all public funds daily whenever practicable but not later than three banking days after receipt." To determine if deposits are timely:

- Select a sample of the court deposits for review.
- For each sample date, compare the date the monies were deposited per the validated deposit slips to the date the monies were received/receipted per the court daily accounting records (hand and system receipts and the mail log).

Conclusions/Actions Needed: _____

SECTION 9 - REVENUE DISTRIBUTION AND REPORTING

UCA § 51-4-2. Deposits by Political Subdivisions.

UCA § 53B-3-110. Fines and forfeitures - Disposition.

UCA § 63-63a-1. Surcharge - Application and exemptions.

UCA § 63-63a-2. Division of collected monies retained by state treasurer and local governmental collecting entity - Purpose of surcharge - Allocation of collections - Financial information.

UCA § 63-63b-101. Traffic mitigation surcharge - Application and exemptions.

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UCA § 63-63b-102. Distribution of collected monies - Purpose of traffic mitigation surcharge - Allocation of collections - Recordkeeping.

UCA § 78A-7-120. Disposition of Fines.

UCA § 78A-7-122. Security surcharge - Application - Deposit in restricted accounts.

UCA § 78A-7-215. Monthly reports to court administrator and governing body.

UCA § 78A-7-121. Funds collected - Deposits and reports - Special account - Accounting.

Utah Code of Judicial Administration. Appendix C. Uniform Misdemeanor Fine/Bail Schedule. (UFBS)

Suggested Accounting Procedures for Utah Justice Courts, Accounting System, Section 2.00 and Cash Receipts, Section 5.00.

Internal Control of Court-Collected Funds, by Robert W. Tobin, National Center for State Courts. IV. Cash Accounting. A. Structure of Bookkeeping System/Chart of Accounts.

Consider whether:

- Revenue funds collected are distributed according to state law and the UFBS.
- The applicable surcharge was properly calculated and remitted. Verify that the dollar amounts distributed per the court's daily and monthly records agree with: 1) the totals remitted to the State Treasurer (UCA § 63-63a-2) per the State of Utah Deposit Report, and 2) the totals per the AOC Monthly Reports.
- Monitoring procedures are in place whereby a copy of the validated State Treasurer's Deposit Report (Form C-500) is returned to the court. The clerk verifies the correct amount was remitted per court records. If a copy of the State Treasurer's Validated Deposit report is not received by the 25th of the following month the court clerk contacts the local government auditor. This process will help to ensure that state collections are forwarded to the State Treasurer each month on a timely basis and that the correct amount was forwarded.

Conclusions/Actions Needed:

Points of FocusDescription/Comments**SECTION 10****10.1 - TRUST ACCOUNT PROCEDURES**

UCA § 78A-7-121. Funds collected - Deposits and reports - Special account - Accounting.

Utah Code of Judicial Administration (CJA) Rule 3-407. Accounting.

Suggested Accounting Procedures for Utah Justice Courts; Cash Receipts, Section 5.00; Disbursement Policies, Section 6.00; Payments Disbursed, Section 7.00; Deposit and Bank Accounts, Section 8.00; Reconciliation, Section 9.00, and Cash Bail or Surety Bonds, Section 11.00.

Internal Control of Court-Collected Funds, by Robert W. Tobin, National Center for State Courts. III. Cash Control Procedures. M. Disbursement of Nonappropriated Funds. IV. Cash Accounting. D. Timely and Accurate Distribution of Nonappropriated Funds. IX. Administering Collection of Pass-Through Payments. X. Administering Escrow or Custodial Accounts. A. Cash Bail. B. Managing Trust Funds.

Trust Account Deposits:

Where money is deposited to be kept intact and not commingled with other funds and is to be returned to the depositor or devoted to a particular debt of the depositor. *Black's Law Dictionary*

Courts have the responsibility for administering trust monies including but not limited to:

- 1) Cash bail posted to secure a defendant's appearance in court;
- 2) Tax return checks forwarded to the court where the defendant has a warrant outstanding (currently known as the Finders Program, previously referred to as Gotcha);
- 3) Restitution.

A. Trust Account Records

Consider whether:

- The local government maintains in a General Ledger Detail Account record of trust funds receipted and disbursed monthly. The General Ledger Detail Account should include the:
 - Beginning balance;
 - Receipt detail for each trust receipt deposited including the date, receipt number, payer, case number, type of trust payment (cash bail, restitution, etc.) and amount;
 - Disbursement detail for each trust check issued including the date, disbursement request number (invoice), check number, payee, case number, payment type (cash bail forfeited, restitution, etc.), and amount;
 - Ending balance.

Note: It is recommended that court management request that the local government records the receipt and disbursement detail described above for court trust funds posted to the general ledger

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account and deposited with the city/county. This accounting information will facilitate the reconciliation of the general ledger to the court's trust summary and detail records.

The local government also needs to provide disbursement details to the court when the check or warrant is issued, for example, by providing a copy of the check. The court uses the information to update court trust records showing the check was issued.

In addition, the court needs to request a copy of the general ledger trust account each month to reconcile the trust account credits and debits in the general ledger to the court's summary and detail trust records.

Consider whether:

- The court maintains a current Trust Activity Report/Trust Account Summary report listing each balance the court is holding for a defendant/party to a court proceeding. The automated or manual report should include the following:
 - Case number;
 - Defendant/Party name;
 - Payee's name (if applicable);
 - Date posted;
 - Date of last amount paid out (if balance is greater than zero);
 - Total amount received;
 - Total amount paid out/forfeited;
 - Balance held in trust.

Conclusions/Actions Needed: _____

B. Cash Bail Procedures

Consider whether:

- All money or bonds collected by a jail/bail commissioner is delivered to the appropriate court or local government treasurer within three days of receipt per UCA §§ 10-3-920(4), 10-3-921(2), 17-32-1(4), 17-32-2(2).
- If cash bail is delivered directly to the court, an individual receipt should be issued for each defendant immediately and a copy provided to the jail/bail commissioner.
- Cash bail remitted to the court is adequately safeguarded and deposited within 3 banking days pursuant to UCA § 51-4-2.
- Cash bail is receipted on the correct case.
- Duties for processing cash bail monies are adequately separated.

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- Cash bail accounting records are accurate, complete, and proper.
- Cash bail receipted on mandatory appearance cases should be held pending a court order.
- Cash bail is forfeited on voluntary bail forfeitable cases in accordance with state law.
- There are procedures in place to monitor cash bail held in trust, forfeited, and refunded, as appropriate.
- There are procedures in place to monitor and ensure the prompt disbursement of trust monies to be disbursed to third parties.

Conclusions/Actions Needed: _____

C. Finders Checks Procedures

Additional Criteria:

UCA § 59-10-529. Overpayment of tax – credits – Refunds.

Consider whether:

Finders checks are deposited as cash bail in the trust account upon receipt, held for 40 days per UCA § 59-10-529, and forfeited on voluntary bail forfeiture cases. If the warrant remains outstanding because a balance remains, the bail amount should be reduced by the amount of tax overpayment received by the court.

For mandatory appearance cases, the court can apply the cash bail as forfeiture and continue the warrant of arrest. The judge needs to make this determination.

Conclusions/Actions Needed: _____

D. Restitution Procedures

Consider whether:

- Court-ordered restitution means the restitution the court orders the defendant to pay as a part of the criminal

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sentence at the time of sentencing per UCA §§ 76-3-201(4)(b)(ii), 77-38a-302. In addition to any other sentence the court may impose, the court shall order the defendant to pay restitution of governmental transportation expenses UCA § 76-3-201(5).

- Once restitution is paid to the court, it can and should be paid immediately to the victim per UCA §§ 78A-7-119, 121.

Conclusions/Actions Needed: _____

10.2 - TRUST ACCOUNT RECONCILIATION

UCA § 78A7-121. Funds collected - Deposits and reports - Special account - Accounting.

Suggested Accounting Procedures for Utah Justice Courts; Reconciliation, Section 9.00; Cash Bail or Surety Bonds, Section 11.00.

Internal Control of Court-Collected Funds, by Robert W. Tobin, National Center for State Courts. III. Cash Control Procedures. M. Disbursement of Nonappropriated Funds. IV. Cash Accounting. D. Timely and Accurate Distribution of Nonappropriated Funds. X. Administering Escrow or Custodial Accounts. A. Cash Bail.

Timely bank reconciliation ensures that deposits (receipts) and disbursements are accurately reflected in the court, city/county treasurers accounting records, and in the bank records.

Consider whether:

The court has established a trust account per UCA § 78A-7-121(4) or trust monies are deposited with the local government treasurer. In either situation, the auditor of the governing body needs to reconcile the court trust account at least quarterly per UCA § 78A-7-121(4). The standard is to perform a monthly reconciliation after the monthly bank statement is mailed to the court/local government per CJA Rule 3-407(c).

A. Trust Funds Deposited/Disbursed by Local Government:

Consider whether:

- The reconciliation includes an agreement of the transactions and ending balances of the General Ledger Detail Report, Bank Statement, and the court's Trust Activity report/Trust Account Summary report on a monthly

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basis.

- Documentation of the Trust Account Reconciliation should be reviewed and approved by someone other than the person performing the reconciliation.

Conclusions/Actions Needed: _____

B. Trust Funds Deposited/Disbursed From Court Trust Account:

Consider whether:

- The reconciliation includes the agreement of the transactions and ending balances of the Check Register transactions, Bank Statement, and court's Trust Activity report/Trust Account Summary report on a monthly basis.
- Documentation of the Trust Account Reconciliation should be reviewed and approved by someone other than the person performing the reconciliation.

Conclusions/Actions Needed: _____

10.3 - Trust Account Monitoring

UCA § 78A-7-121. Funds collected - Deposits and reports - Special account - Accounting.

Utah Code of Judicial Administration (CJA) Rule 3-407. Accounting.

Suggested Accounting Procedures for Utah Justice Courts; Cash Receipts, Section 5.00; Payments Disbursed, Section 7.00; Deposits and Bank Accounts, Section 8.00; Reconciliation, Section 9.00, and Cash Bail or Surety Bonds, Section 11.00.

Internal Control of Court-Collected Funds, by Robert W. Tobin, National Center for State Courts. III. Cash Control Procedures. M. Disbursement of Nonappropriated Funds. IV. Cash Accounting.

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D. Timely and Accurate Distribution of Nonappropriated Funds. IX. Administering Collection of Pass-Through Payments. X. Administering Escrow or Custodial Accounts. A. Cash Bail. B. Managing Trust Funds.

The Trust Account should be monitored at least quarterly, to ensure the case is still open and the money should be held in trust.

Consider whether:

The court has established procedures for an employee, independent of receipting and disbursing trust funds, to:

- Monitor the funds held in trust to ensure the monies are forfeited, refunded, or paid to the recipient in a timely manner, as appropriate;
- Document the review of each court case in which trust money is being held to determine that the:
 - Case is active and the purpose for which the money was posted remains, requiring that the money continue to be held or;
 - A requirement to hold the trust no longer exists and reasonable efforts should be made to return the money to the party which posted it;
 - Party posting the trust money could not be located and the money has been unclaimed for one full year. The money needs to be sent to the Utah State Division of Unclaimed Property (See UCA §§ 67-4a-201, 207(1), 210);
 - Questions regarding the release of trust money being held should be referred to the assigned judge.

Conclusions/Actions Needed: _____

SECTION 11

11.1 - DISBURSEMENTS (including trust monies)

UCA § 78A-7-119. Disposition of moneys received.

UCA § 78A-7-121. Funds collected - Deposits and reports - Special account - Accounting.

Utah Code of Judicial Administration (CJA) Rule 3-407. Accounting.

Suggested Accounting Procedures for Utah Justice Courts; Disbursement Policies, Section 6.00; Disbursement Policies, Section 6.00; Payments Disbursed, Section 7.00; Reconciliation, Section 9.00, and Cash Bail or Surety Bonds, Section 11.00.

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Internal Control of Court-Collected Funds, by Robert W. Tobin, National Center for State Courts. III. Cash Control Procedures. M. Disbursement of Nonappropriated Funds. IV. Cash Accounting. D. Timely and Accurate Distribution of Nonappropriated Funds. IX. Administering Collection of Pass-Through Payments. X. Administering Escrow or Custodial Accounts. A. Cash Bail. B. Managing Trust Funds.

Management should ensure that adequate controls exist over the disbursement cycle, so disbursements by the city/county treasurer are timely per UCA §§ 78A-7-119, 78A-7-121.

Examples of disbursements include: cash bail applied or forfeited, cash bail refunded, restitution collected by the court and paid out to victims, refund of overpayments, and revenue disbursed to the state treasurer.

Disbursement or withdrawal of trust monies shall be made upon the order of the court per CJA Rule 3-407, which states:

Transfers from trust accounts to a revenue account may be made upon an order of forfeiture of bail or other order of the court. Other withdrawals from trust accounts shall be made upon the order of the court after a finding of entitlement.

For other events requiring the disbursement or withdrawal of trust monies, see the "Guidelines for Releasing Trust Money" per AOC General Counsel, in the Trust Section of the Utah State Court Accounting Manual.

The manual is available on the web at:
<http://www.utcourts.gov/resources/>

Consider whether:

- Disbursements are authorized and properly documented.
- Authorized disbursement requests are recorded on a disbursements journal.
- A copy of each authorized disbursement request is retained in a month-by-month disbursement folder.
- Authorized disbursements per the court records are reconciled with actual disbursements per the local government ledger or court trust account (as discussed below) at least quarterly.

For courts that maintain a court trust account:

- Pre-numbered checks and disbursement request forms are used, secured, and accounted for by an employee independent of check writing and signing responsibilities.
Note: The disbursement request provides supporting documentation for the disbursement, e.g. case number, disbursement amount, and reason for the disbursement.
- All refunds are made by check.
- Checks are signed only after the payee's name, amount, and date have been entered.
- Responsibility for issuing checks is limited to one or two employees, and trust account checks are signed only by authorized persons (require two signatures).
- The authorized check signers review supporting

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documentation before signing to ensure the disbursement is valid.

- Checks are distributed (mailed) immediately by the second signer upon completion.
- All disbursements are posted immediately on the case financial record.
- Undeliverable checks are returned to the trust fund custodian and remitted pursuant to the Unclaimed Property law (UCA §§ 67-4A-101, 201, 301), as appropriate.
- Void checks are accounted for (retained on file or adequate documentation exists where a voided check is not returned), and "void" and the current date is written across the face of the check.
- A method to stop payment and account for checks reported as lost is established (See Suggested Accounting Procedures for Utah Justice Courts).
- Someone, other than the person issuing checks, reviews the accounting records to verify the checks were issued in sequence. Disbursement requests should be reconciled to the checks issued.

Conclusions/Actions Needed:

11.2 - JUROR/WITNESS/INTERPRETER PAYMENTS

UCA § 78B-1-117. Expenses in justice court.

UCA § 78B-1-119. Fees and mileage.

UCA § 78B-1-122. Justice court judge - Certificate of attendance - Records and Reporting.

UCA § 78B-1-148. Only one fee per day allowed.

Suggested Accounting Procedures Manual for Utah Justice Courts; Disbursement Policies, Section 6.00; Payments Disbursed, Section 7.00.

Internal Control of Court-Collected Funds, by Robert W. Tobin, National Center for State Courts. III. Cash Control Procedures. M. Disbursement of Nonappropriated Funds.

Consider whether:

- Controls over the Juror/Witness/Interpreter Payment process and accounting procedures are adequate and in compliance with state law. The following control procedures should be in place:

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- A prenumbered disbursement request or witness voucher is issued by an in-court clerk or person with accountant duties;
- Payments are disbursed by a person or entity with cashier/custody of asset duties upon proper documentation and authorization;
- At least quarterly, the prenumbered disbursement requests or vouchers are reconciled with the local government ledger account from which the payments are disbursed to verify all payments were valid.
- Payments are valid, properly documented, and disbursed by the proper governmental entity. For example:
 - The record shows that the juror/witness/interpreter provided service.
 - For juror/witness payments, was a juror/witness certificate or summons signed by the prosecutor and the juror/witness.
 - For interpreter payments, is there a minute entry noting the interpreter's participation, or other valid documentation showing the interpreter provided the service.
- Disbursements are timely. Per UCA §§ 78A-7-119, 78A-7-121(3), money received or collected on any process or order issued from a justice court shall be paid within seven days to the parties entitled or authorized to receive the money.
- Payments are disbursed from the proper expense account, and not off-set against court revenue or disbursed from trust funds.

Conclusions/Actions Needed: _____

SECTION 12 – ACCOUNTS RECEIVABLE: ACCURATE ACCOUNTS RECEIVABLE BALANCES AND MONITORING/COLLECTION EFFORTS
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UCA § 76-1-302. Time limitations for prosecution of offenses – Commencement of prosecution.

Code of Judicial Administration (CJA) Rule 4-701. Failure to appear.

Code of Judicial Administration (CJA) Rule 4-703. Outstanding citations and warrants.

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Description/Comments

Internal Control of Court-Collected Funds, by Robert W. Tobin, National Center for State Courts. VIII. Management Responsibility for Controlling the Payment of Fines, Fees, and Costs.

Consider whether:

- The Court maintains an accurate accounts receivable balance for both non-adjudicated and adjudicated cases.
- Duties associated with accounts receivable monitoring are adequately separated from the cash receipting and recordkeeping duties, or compensating controls exist.

A. Non-adjudicated Cases

Consider whether:

- Clerks monitor outstanding citations and warrant as required by CJA Rule 4-703. Are there procedures in place to ensure that prosecution is commenced within the statute of limitations prescribed by UCA § 76-1-302, or the citation is dismissed?
- Clerks monitor outstanding small claims affidavits that could not be served within 120 days per URCP 4(b). Are there procedures in place to bring the matter before the court for appropriate action?

Conclusions/Actions Needed: _____

B. Adjudicated Cases

Consider whether:

The Court follows generally accepted accounting procedures for review of accounts receivable on a regular basis to eliminate invalid accounts and make adequate collection efforts.

Conclusions/Actions Needed: _____

SECTION 13 – CASE MANAGEMENT/ACCOUNTING SYSTEM REVIEW

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Points of Focus

Description/Comments

Suggested Accounting Procedures for Utah Justice Courts, Section 2, Accounting System, and Section 5, Cash Receipts.

Internal Control of Court-Collected Funds, by Robert W. Tobin, National Center for State Courts. III. Cash Control Procedures, E. Use of Cash Registers and Computerized Cash Drawers. IV. Cash Accounting, B. Accounting Records, C. Maintenance and Security of Books of Account, E. Use of Automated Systems and One-Write Systems. XII. Computerized Financial Systems.

Utah Code of Judicial Administration (CJA), Appendix F. Utah State Courts Records Retention Schedule. Utah Court Rules Annotated, Appendix F.

A management objective is to ensure that court records are reliable and accurate, and that the audit trail¹ is preserved.

A. Review of the Court's Accounting System Process

Consider whether:

- Accounting procedures in place provide an adequate audit trail to all individual cash receipt and cash disbursement transactions.
- Adequate system controls exist for court sites with an automated system.

B. Evaluation of the Court's Practice of Purging Case Dockets

Consider whether:

The procedures for retaining court records comply with the CJA, Appendix F, Utah State Courts Records Retention Schedule.

Conclusions/Actions Needed: _____

¹ The audit trail is defined as the ability to trace transactions from their initiation through all intermediate steps to final reporting and archival. This ability permits verification of transactions and correction of errors. (Lawrence B. Sawyer and Mortimer A. Dittenhofer, *Sawyer's Internal Auditing*, 4th ed., The Institute for Internal Auditors, Altamonte Springs, 1996, p. 629.)