

MAS Authorities

Policies and Procedures

MAS D.5

“The court shall adopt written financial policies and procedures to implement this section that prescribe the court’s financial practices, and which apply to any departments or divisions within the court’s administrative structure that receives or disburses money. These financial policies and procedures must be enforced and available for review by auditors.”

- Payment Acceptance Policy (MAS D.4 and AO 2020-202)
- Receipting Monies both Automated and Manual Receipts (MAS I.5.a-g, and I.6.a-h)
- Counterfeit Money Policy (MAS I.8)
- Petty Cash (MAS I.9)
- Overages/Shortages Policy (MAS G.15)
- Voiding/Reverse Receipt Policy both Automated and Manual (MAS I.7.a-h and H.4)
- Hold Receipting/Unidentified Monies (MAS I.4.a-c and I.5.a)

Disbursements

- Restitution Disbursements (MAS K.3 and ACJA § 5-204)
- Overpayment Disbursements (MAS K.4)
- Bond Disbursements (MAS K.2.e)
- Hold/Suspense Account (MAS K.5)
- Unclaimed Funds Disbursement (MAS K.7.a-c)
- Voiding Checks Policy (MAS K.6.e)

Reconciliations

MAS H.1

“Document the preparation of daily cash counts and their corresponding reconciliations as referenced in (M)(1), deposit reconciliations as referenced in (L)(2)(c) and (f), monthly reconciliations as referenced in (I)(9) and (M)(2), the review of outstanding bonds over 90 days as referenced in (M)(3), and quarterly reconciliations as referenced in (I)(6)(h) using a method that identifies the preparer such as initials or signatures and includes the date of document preparation.”

MAS H.2

“Document the verification of daily cash counts and their corresponding reconciliations as referenced in (M)(1), deposit reconciliations as referenced in (L)(2)(c) and (f), issued and voided

manual receipts as referenced in (I)(6)(f) and (I)(7)(g), monthly reconciliations as referenced in (I)(9) and (M)(2), and quarterly reconciliations as referenced in (I)(6)(h) using a method that identifies the verifier such as initials or signatures and includes the date of document verification.”

- Unissued Manual Receipts Policy (MAS I.6.h, H.1, and H.2)
- Reconciliation of Cash Drawers (MAS M.1.a, M.1.c, G.6, G.8, G.11, H.1, and H.2)
- Reconciliation of Court Change Fund (MAS M.1.b, H.1, and H.2)
- Outstanding Checks over 180 Days (MAS K.6.d.1-2, H.1, and H.2)
- Outstanding Bonds Over 90 Days (MAS M.3 and H.1)
- Deposit Reconciliation (MAS L.2.a-f, M.5.b, G.7, H.1, and H.2)
- End of Month Reconciliation (MAS M.2.a-f, M.5.b, H.1, and H.2)
- End of Month Remittance (MAS N.1, N.2, H.1, and H.2)