

ARIZONA CODE OF JUDICIAL ADMINISTRATION
Part 1: Judicial Branch Administration
Chapter 4: Financial Administration
Section 1-401: Minimum Accounting Standards

A. Definitions. In this section, unless otherwise specified, the following definitions apply:

“Agreed-upon procedures engagement” means an audit or external review in which a practitioner is engaged by a client to issue a report of findings based on specific procedures performed on the subject matter of an assertion.

“Assess” means to impose according to an established amount.

“Audit” means a systematic examination of records or financial accounts to verify their accuracy. It is a test of management’s internal accounting controls and is intended to ascertain whether financial statements fairly present financial position and results of operations, test whether transactions have been legally performed and identify areas for possible improvements in accounting practices and procedures.

“Automated financial management system” means a system which electronically links financial transactions with case financial records, cash receipts and disbursements journals and other appropriate accounting journals and ledgers.

“Balance” means to compute the difference between the debits and credits of an account and to arrange the difference so that one set of elements exactly equals another.

“Bank reconciliation” means the process of comparing activity posted to the court’s accounting records with the bank account statement to ensure that bank and court records are in agreement and that discrepancies are investigated and resolved.

“Bank statement” means a statement reporting all transactions in the accounts held by the account holder.

“Beginning cash fund” means a fixed amount of cash maintained for making change.

“Bond” means a cash or surety instrument required pursuant to statute and rules.

“Cancelled check” means a check that is marked or perforated with a term such as “paid” or “void”, indicating it may not be used again.

“Cardholder” means a person or entity named on the face of the payment card.

“Case financial record” means all the electronic records necessary to document the imposition, payment, disbursement, forfeiture, adjustment, or satisfaction of court assessments.

“Cash” means currency and coins.

“Cash drawer fund” means all monies received for the court in addition to the amount of cash established as the beginning cash fund, which is maintained by each employee designated to handle financial transactions.

“Chargeback” means a payment card transaction that is subsequently reversed and charged back by the payment card merchant.

“Check” means a written order on a bank to pay on demand a specified sum of money to a named person or entity from money on deposit, and can be in the form of personal check, business check, traveler’s check, cashier’s check, certified check or money order.

“Court department” means administrative offices, clerk of the court, collections, probation, pretrial services, law library, self-help center, or other office of the court.

“Court personnel” means an employee of the court.

“Deposit” means the act of putting money into a bank account or submitting court monies to the local treasurer.

“Deposits in transit” means deposits made to a bank account that has not been credited to the bank statement.

“Disbursement” means the actual payment of funds in the form of checks or some form of electronic fund transfer.

“Disbursements journal” means the listing of all case related payments made by the court by distribution type (restitution, bond, medical services enhancement fund, criminal justice enhancement fund, etc.) by date.

“Dishonored Payment” means any payment presented to the court not honored by the financial institution including a merchant chargeback.

“Electronic Fund Transfer (EFT)” means a medium of electronic payment such as, but not limited to an electronic check and/or direct deposits.

“Financial records” or “accounting records” means records maintained by the court to account for all monies received and disbursed by the court.

“Fund” means a sum of money or other resource set aside for a specific purpose.

“Independent Contractor” means defensive driving school provider, collection agency, alcohol screener, or any other school, agency or provider that performs services to carry out court orders.

“Internal controls” means procedures and records designed to minimize opportunity for the mishandling or theft of money.

“Merchant” any individual, agency, or corporation that processes, stores, or transmits payment card information.

“Money or monies” means cash, personal checks, credit and debit card transactions, bank drafts, traveler’s checks, cashiers checks, certified checks, money orders and wire transfers.

“Online Transaction” means an electronic transaction conducted such as, but not limited to, by telephone (IVR), internet or world wide web.

“Open item” means money held for a party or a case that has not been allocated or posted to a particular account for a scheduled disbursement, including unidentifiable items or bonds.

“Outstanding check” means a court disbursement check that has not cleared the bank.

“Payee” means one to whom money is paid.

“Payment Card” means any debit, credit, and pre-paid cards branded with one or all card association logos such as: Visa, MasterCard, American Express, Discover, JCB, and Visa International.

“Petty cash” means funds used to make small operational purchases.

“Posting” means the transfer of an entry or item from a book or file of original entry to the proper account in a ledger and the record produced by such a transfer.

“Receipt Date” means the date the payment was posted to the court’s automated financial management system.

“Receipts journal” means the listing of all monies received by allocation type (judicial collection enhancement fund, medical services enhancement fund, criminal justice enhancement fund, etc.) by date.

“Reconcile/reconciliation” means to match and compare figures from one accounting record against those presented on another accounting record or financial statement to check for accuracy and to account for all transactions and financial documents.

“Records retention schedule” means a schedule for retaining and disposing of court records adopted by administrative order.

“Relinquish” means to surrender or remit unclaimed funds to the appropriate agency.

“Remittance report” means a report prepared by the court and submitted to the local treasurer listing how monies collected by the court are to be allocated by the local treasurer.

“Stop payment” means a method used to stop disbursement of funds through bank authorization.

“Surcharge” means an amount added to fines, fees, or an assessed cost that is used for a designated purpose.

“Transaction” means the occurrence of a financial activity that must be recorded.

“Transaction Date” means the actual date upon which a payment card transaction occurred.

“Unclaimed funds” means any monies considered abandoned.

“Unidentified monies” means monies that have been received without any identifiable information, such as the defendant’s name, case number, or sender’s information.

B. Applicability. This section establishes minimum accounting standards (MAS) for all appellate, superior, justice and municipal courts of Arizona.

C. Purpose. The following requirements shall ensure the safety of public monies and define the role and responsibilities of court personnel in complying with the requirements of MAS as established by the AOC.

D. General Policy. MAS shall apply to all courts, court departments, and court personnel.

E. Administrative Requirements.

1. Each court and court department that handles money shall complete the Annual MAS Compliance Checklist. The annual MAS compliance shall be administered as follows:
 - a. The presiding judge of each limited jurisdiction court, the clerk of the superior court in each county and each department director shall sign the completed checklist, retain a copy and forward the original to the presiding judge of the superior court of the county by January 31 of each calendar year. The presiding judge of the superior court in each county shall send the completed and signed Annual MAS Compliance Checklists to the AOC Court Services Division by March 1 of each calendar year.
 - b. The clerks of the court of appeals, the clerk of the supreme court, and the administrative director of the AOC shall submit a completed and signed annual MAS compliance checklist to the chief judge of the court of appeals or chief justice of the supreme court, respectively, by January 31 of each calendar year. The chief judge of the court of appeals and the chief justice of the supreme court shall send the completed and signed annual MAS compliance checklist to the AOC Court Services Division by March 1 of each calendar year.

- c. Upon the court's determination of the need to submit a request for an exception to MAS:
 - (1) The court shall submit the request on AOC approved forms to the presiding judge of the superior court of the county, the chief judge of the court of appeals or the chief justice of the supreme court, as appropriate, for review.
 - (2) The presiding judge of the superior court of the county, the chief judge of the court of appeals or the chief justice of the supreme court, as appropriate, shall forward the signed MAS exception request to the AOC Court Services Division for review.
 - (3) The Court Services Division shall forward the request to the administrative director for approval.
 - (4) All exception requests are valid for the calendar year in which the request is granted.
2. The court shall provide a current copy of this section to each entity with which the court contracts to receive or make payments on behalf of the court. The court shall retain documentation of the notification sent to each entity.
3. Each court shall use an automated financial management system that ensures accurate reporting of all transactions and provides sufficient documentation for audit purposes. The automated financial management system shall include a record of all transactions and internal control measures to ensure the safety of public monies.
 - a. The court shall ensure its automated financial management system meets the following requirements:
 - (1) The system shall allow only authorized personnel or electronic interfaces to input or modify information in the automated system;
 - (2) The system shall allow only authorized personnel to set or reset the receipt and check number assigned by the software program;
 - (3) The system shall permit the voiding of a receipt or check and shall not allow the original entry of the payment to be changed or deleted; and
 - (4) The system shall establish a documented audit trail of all changes to the financial records.
 - b. All financial transactions shall be recorded in an automated receipts journal and shall include:
 - (1) Date payment was receipted;
 - (2) Amount received;
 - (3) Receipt/transaction number; and
 - (4) Receipt allocation by type, such as but not limited to fine, criminal justice enhancement fund, medical services enhancement fund, restitution and bond.
4. The court shall adopt written financial policies, procedures or guidelines that reflect the court's current financial practices.

5. The court shall display its payment acceptance policies in a location within the court's main lobby, easily viewable by the general public, or next to each customer service station. The court's payment acceptance policies shall include:
 - a. A statement regarding the methods of payment that the court accepts such as, but not limited to, cash, certified checks, money orders, or credit cards;
 - b. A statement that a receipt shall be provided for every payment made in person to the court;
 - c. A statement that the receipt provided by the court is proof of payment; and
 - d. A statement regarding the court's dishonored payment policy.
6. The court shall ensure that all court personnel handling monies are bonded or insured.
7. The court shall ensure employees that are assigned money handling responsibilities receive appropriate training and are familiar with this section.
8. The court shall notify local law enforcement and the AOC Court Services Division no later than the next business day upon discovery of a loss due to theft.

F. Safeguarding Monies and Financial Records. The court shall safeguard accounting records, such as receipts, checks, and monies received by the court as follows:

1. Store monies in a secure location from the moment they are received until they are deposited with the bank or local treasurer;
2. Retain, count, and handle all monies in a secure location that is not accessible to the public and is only accessible to authorized personnel until monies are deposited with the bank or local treasurer;
3. Maintain physical restrictions between the public and the areas where court monies and financial records are stored and allow only authorized access to those areas.
4. Display signs limiting admittance to areas where monies and financial records are stored, unless access is restricted by electronic access control;
5. Change safe keys and/or combinations upon either:
 - a. Termination of employment of a person who was granted full access to a safe, unless access to the court or area where the safe is located is restricted by electronic access control or;
 - b. Change of responsibility of an employee who was granted full access to a safe, unless the area where the safe is located is restricted by electronic access control;

6. Assign each cashier a unique user identification. The user identification shall only be used by the assigned user.
7. Each cashier shall individually secure the assigned cash drawer fund in a separate lockable drawer or locking bank bag at all times prior to reconciliation and verification.
8. Secure blank checks and credit card invoices in a safe, locked cabinet, or secured area;
9. Secure all manual receipt books and ensure they are accessible only to authorized individuals;
10. Prohibit the use of signature stamps when signing financial documents such as checks. Courts may use a check signing machine to imprint authorized signatures on checks;
11. Keep cash drawers or bank bags, safes and vaults locked at all times when not in use;
12. Store monies overnight in a locked, immovable and fireproof safe or vault with restricted access;
13. Use locking bags or tamper-proof plastic bags to transfer court monies to the bank or local treasurer;
14. Court employees and authorized personnel who issues receipts on behalf of the court shall not keep court monies with their own personal funds, deposit court monies in a personal bank account or take court monies home with them upon departure;
15. Court staff shall not cash personal checks or purchase supplies using monies from the cash drawer fund;
16. Court staff shall not commingle personal monies with court monies including making personal change from the cash drawer fund or court monies or making change for court payments with personal monies; and
17. Court staff shall investigate any shortage or overage of monies within one business day. If there is still a discrepancy, court staff shall document the discrepancy and report it to court management.
18. Court staff shall not correct an original entry to any financial documents and/or instruments such as, but not limited to, a check or receipt by erasing or masking (correction tape/fluid) the entry. When correcting errors, court staff shall strikethrough the original entry, initial the corrected entry, and obtain a second person's verification to validate the correction. Documentation of the verification shall clearly contain the second person's initials.

G. Independent Review by Auditors. Each court shall undergo an independent review, at least triennially, of its accounting records, procedures, automated financial management system records and internal controls as follows:

1. The auditor conducting the independent review shall:
 - a. Ensure the review is performed by either a certified public accountant (CPA) currently licensed by the Arizona State Board of Accountancy, a certified internal auditor (CIA), or certified government auditing profession (CGAP) certified by the Institute of Internal Auditors, or under the direction of a CPA, CIA, or CGAP.
 - b. Ensure the review is performed in accordance with the applicable professional standards associated with the auditor's specific certification. Such professional standards include:
 - (1) The American Institute of Certified Public Accountants, Codification of Professional Standards, Codification of Statements on Auditing Standards, Statements on Standards for Attestation Engagements, and Agreed-Upon Procedures Engagements.
 - (2) The Institute of Internal Auditors, International Standards for the Professional Practice of Internal Auditing.
 - (3) The Comptroller General of the United States, Government Auditing Standards.
 - c. Review compliance with the Minimum Accounting Standards (MAS) contained in this section. The Administrative Office of the Courts (AOC) publishes a Guide for Independent Reviews which outlines procedures for reviewing compliance with the MAS.
 - d. Issue and deliver a final report to the court no later than 90 calendar days after the auditor completes the fieldwork phase of the review.
 - e. Upon request and at no cost, grant the court being reviewed, as well as the supreme court, AOC, and the auditor general's office, access to any books, documents, records and working papers that are in any way pertinent to the independent review. Further, these items shall be produced at the offices of the court, supreme court, AOC, or auditor general upon request.
2. The court shall date stamp the final report issued by the auditor upon receipt, and shall send copies of the final report with date stamp, to their respective chief justice, chief judge, or presiding judge, and the AOC court services division within seven business days of the court receiving the final report.
3. When any type of audit relating to the case management or case financial management of the court, other than the review described in this subsection, is to be performed by any agency or private firm, the justice of the peace, court administrator, clerk of the court, presiding judge, or the administrative director of the AOC shall, before or during the

audit, advise their respective chief justice, chief judge, or presiding judge of the audit. Further, the court shall date stamp the final audit report upon receipt, and shall send to its respective chief justice, chief judge, presiding judge, and the AOC court services division a copy of final audit reports, findings, and evaluations of any audit performed within seven business days of receipt.

H. Segregation of Duties. To provide for internal checks on certain functions, a second authorized person shall:

1. Verify disbursements, deposits, voided receipts and daily and monthly reconciliations and document the verification in a method that identifies the verifier such as initials, signatures, or other electronic identifiers.
2. Review all manual receipts issued on a daily basis. Documentation of the review shall clearly contain the initials of the court employee who issued or voided the manual receipt, as well as the authorized person who verified the issuance or voiding.
3. Sign checks prepared by someone else, unless the check requires two signatures.

I. Cash Handling.

1. Acceptance of payment.
 - a. Only court authorized personnel or electronic interfaces shall receipt payments on behalf of the court.
 - b. The court shall only accept monies from independent contractors in the form of business check, cashier's check, money order, electronic fund transfer or wire transfer.
 - c. The court shall inform all agencies accepting monies or securities as a bond to remit the monies or securities collected to the court within three business days unless precluded by city or county financial practices. The agencies shall secure all bond monies during transportation to the court.
2. Endorsement.
 - a. The court shall properly and clearly endorse all checks and money orders payable to the court with a restrictive endorsement stamp that reads "For Deposit Only – Payable To (account's name)" upon receipt.
 - b. The court shall not endorse checks and money orders payable to another court, but shall send checks and money orders to the proper court within two business days.

3. Unidentified monies.

- a. The court shall endorse checks and money orders received without information identifying the defendant's name, case number and sender information the same day they are received.
- b. The court shall attempt to identify the defendant and case number for which cash, checks, money orders are received; and, receipt the unidentifiable funds into a suspense or hold account within the automated financial management system and deposit into the bank within one business day.
- c. The court shall retain copies or an electronic image of the checks, money orders, receipts and any supporting documentation in a file labeled "Unidentified Monies".
- d. The court shall report and remit unidentified funds as unclaimed funds pursuant to statute.

4. Receipting.

- a. The court shall receipt all monies as soon as they are received, but no later than the end of the next business day.
- b. The court shall ensure every receipt reflects the date monies were receipted.
- c. The court shall issue a sequentially numbered receipt or transaction for each payment received.
- d. The court shall issue a receipt that includes:
 - (1) Name of the court;
 - (2) Case number, if applicable;
 - (3) Defendant's name, if applicable;
 - (4) Plaintiff's name, if applicable;
 - (5) Date payment was receipted;
 - (6) Amount received;
 - (7) Name and address of the third party payor making the payment (if available) and if not included on the case financial record;
 - (8) Identification of person receiving the payment;
 - (9) Method of payment such as cash, check, payment card, or electronic fund transfer payment;
 - (10) Unique sequential receipt/transaction number.
- e. The court shall record an entry in each defendant's case financial record when lump sum payments are received from outside agencies for multiple defendants.
- f. Overpayments shall be receipted as an overpayment and not as a fine, surcharge, bond or restitution.

5. Manual receipts.

- a. The court shall not use manual receipts as a primary receipt unless the court's automated financial management system is inoperable.
- b. The court shall establish written policies, procedures, or guidelines to account for all unissued manual receipts at least quarterly.
- c. The court shall use manual receipts that are at least a two-part form, pre-printed with unique sequential numbers and the name of the court on each receipt. Receipts shall be issued in sequence within each book. The original receipt shall be given to the person making a payment, and at a minimum, there shall be one copy retained in the manual receipt book according to the records retention schedule.
- d. The court shall enter all manual receipts issued during that day in the automated financial management system by the end of each business day or as soon as the system is operable.
- e. The court shall cross-reference by receipt number all manual receipts entered in the automated financial management system.
- f. The court employee reviewing the manual receipts shall verify that the receipt was issued in sequence within each book, recorded in the financial management system, and has actually been issued or voided. Additionally, the court shall document such verification in a method that identifies the verifier such as initials or signature.

6. Voided receipts.

- a. The court shall not alter receipts in any way. If an error is made or a correction is needed, "VOID" shall be indicated on the automated receipt and on all copies of the manual receipt and a new receipt shall be issued. The court shall reference the voided receipt number on the replacement receipt.
- b. The court shall state the reason for the void on all voided receipts unless indicated on the case financial record.
- c. The court shall retain all copies of the voided manual receipt.

7. Counterfeit cash. All courts shall establish procedures on identifying and handling counterfeit cash in accordance with U.S. Treasury, Office of Domestic Finance, Advanced Counterfeit Deterrence guidelines.

8. Online Transactions.

- a. If the court has a manual retrieval process for online transactions, the court shall retrieve and receipt the transactions to the case financial management system no later than the end of the next business day.
- b. If the court has an automated retrieval process for online transactions, the court shall receipt the transactions to the case financial management system no later than the end of the next business day.
- c. In addition to the receipting elements identified in I.4.d, the following information must be recorded in the case financial record.
 - (1) Online transaction date;
 - (2) Online transaction number; and
 - (3) Name and address of cardholder, if available; however, there shall be at a minimum, an audit trail to identify the cardholder's information for disbursement purposes.

J. Disbursements.

1. Disbursement practices.

- a. The court shall make all disbursements in the form of a check, credit to the payment card originally used to make the payment, or an electronic fund transfer.
- b. The court shall allow only authorized signers, in accordance with the court's bank signature cards, to sign checks. The court shall only allow authorized personnel to approve payment card adjustments or reversals.

2. Checks disbursed. Checks issued by the court shall be pre-printed with unique sequential numbers, or electronically assigned and disbursed in sequential order.

3. Refunding bonds.

- a. The court shall disburse bond monies only upon written order by a judicial officer.
- b. The court shall return bond monies only to the individual who posted the bond or to the third party authorized to receive the monies by the person posting the bond.
- c. If the individual who posted the bond requests the bond be returned to someone other than the bond poster, the court shall require the bond poster to produce identification and sign a document authorizing the bond monies be refunded to a third party.

- d. The court shall only convert bond monies to pay court ordered monetary obligations with the express written permission of the bond poster, unless the bond poster is the defendant.
 - e. The court shall establish written guidelines for refunding bond monies and disbursing bond monies to the appropriate party within a time period prescribed by the court's policies or procedures.
4. Restitution payments. Restitution payments shall be disbursed to victims in accordance with ACJA § 5-204.
 5. Overpayments. The court shall establish written guidelines for refunding overpayments and disbursing overpayments to the appropriate party within a time period prescribed by the court's policies or procedures.
 6. Automation of disbursement information.
 - a. The court shall automate all disbursements in accordance with ACJA § 1-501 and record all disbursements into the court's automated financial management system by the end of the next business day.
 - b. The court shall record the following information in the court's automated financial management system, on the financial record concerning each case with a disbursement:
 - (1) Case number;
 - (2) Case party names;
 - (3) Date check issued;
 - (4) Check amount and/or bond amount converted to court assessments;
 - (5) Name of payee;
 - (6) Check number;
 - (7) Method of payment distribution, such as fines, restitution, surcharges and bonds;
 - (8) Amount disbursed; and
 - (9) Electronic fund transaction number, if applicable.
 - c. The court's automated financial management system shall include the following information on a disbursements journal:
 - (1) Date check issued;
 - (2) Amount disbursed;
 - (3) Name of payee;
 - (4) Court check number;
 - (5) Method of payment distribution, such as fines, restitution, surcharges and bonds; and
 - (6) Electronic fund transaction number, if applicable.

7. Voided checks. If an error is made on a check, the court shall write “VOID” on the face of the check and retain all voided checks.
8. Unclaimed checks. The court shall stop payment on any unclaimed check, unless the check indicates a date or number of days after which the check becomes void and the check has not been cashed by that date or number of days.
9. Lost or stolen checks. The court shall stop payment on any check deemed lost or stolen.
10. Replacement checks. If the court determines that a replacement check needs to be issued, the court shall issue a new check following the normal disbursement procedures and record and cross-reference the new check number and the cancelled check number on all accounting records.
11. Petty Cash. The court may establish and use a petty cash fund if authorized by its local funding authority. The court shall follow local policies and procedures regarding usage and reimbursement of the petty cash funds.

K. Bank Accounts and Deposits.

1. Establishment and maintenance of bank accounts.
 - a. The court shall establish all bank accounts under the name of the court, unless the accounts are maintained by the city, county or, in the case of appellate courts, the state treasurer, and are established in the name of the city, county, or state.
 - b. The court shall maintain a list of all checking, investment and other bank accounts including:
 - (1) The name and address of the banking institution;
 - (2) The account number;
 - (3) The account name; and
 - (4) The names of persons authorized to sign checks or make withdrawals from each account.
 - c. The court shall ensure all bank accounts used to hold court monies are insured by the Federal Deposit Insurance Corporation (FDIC) and collateral agreements exist for amounts exceeding the current FDIC insured amount, including principal and interest.
2. Bank account signature cards. The court shall maintain current signature cards for all bank and investment accounts involving court monies, unless the accounts are maintained by the city, county, or, in the case of appellate courts, the state treasurer and are established in the name of the city, county, or state.

3. Deposits.

- a. The court shall deposit all court monies into court accounts only, unless the accounts are maintained by the city, county, or, in the case of appellate courts, the state treasurer and are established in the name of the city, county, or state.
- b. The court shall ensure all monies are deposited to the bank or local treasurer in the same form as received.
- c. The court shall ensure all cash, checks, and money orders are deposited to the local treasurer or bank by the next business day the court and the treasurer are open, unless the total is less than \$300. If the total is less than \$300, the court shall deposit at least weekly.
- d. The court shall establish a secure procedure or practice for depositing court monies with the local treasurer or bank.

L. Reconciliation of Financial Records.

1. Court employees shall perform daily reconciliations including but not limited to:
 - a. Each court employee responsible for a cash drawer fund shall verify the beginning cash fund before usage;
 - b. Each court employee responsible for a cash drawer fund shall reconcile and balance all monies received after each shift with the receipts journal; and
 - c. A second person shall reconcile the daily deposit with the receipts journal.
2. Court employees shall perform monthly reconciliations including but not limited to:
 - a. Balance the receipts journal;
 - b. Balance the disbursements journal;
 - c. Reconcile receipts with deposits;
 - d. Prepare a bank reconciliation;
 - e. Reconcile the record of open items, such as bonds, with all bank accounts and cash balances;
 - f. Reconcile the petty cash fund, if used by the court; and
 - g. Reconcile the defensive driving completions records with the AOC completions report if the court does not accept or consume the DDS batching process.

3. The court shall retain the following records for each bank account as required by the records retention schedule such as, but not limited to:
 - a. Copy of the bank reconciliation;
 - b. Record of outstanding checks;
 - c. Record of deposits in transit;
 - d. Bank statements;
 - e. Canceled checks;
 - f. Canceled deposit slips;
 - g. Bank issued debit and credit memos; and
 - h. Any documentation that requests the adjustment or void of a case financial record.
4. The court shall maintain daily and monthly financial reconciliations and supporting documentation in accordance with the records retention schedule.

M. Outstanding Checks.

1. The court shall investigate all court checks outstanding for more than six months on a monthly basis, unless maintained by a city, county, or state financial agency. The court shall document action taken or disposition of outstanding checks investigated and retain documentation in accordance with the records retention schedule, if the investigation is performed by the court.
2. The court shall place a stop payment on outstanding court checks unless the check indicates a date or number of days after which the check becomes void and the check has not been cashed by that date or number of days, and the checks shall be reported and remitted as unclaimed funds pursuant to statute. The court shall retain documentation of outstanding checks reported and remitted to the Department of Revenue or County Treasurer as unclaimed funds.

N. Bonds. On a monthly basis, the court shall review all pending and outstanding bonds posted more than ninety days and bond records to determine the status of the bonds based on court order, i.e., is the bond still active, waiting for defendant to appear, or if defendant appeared has the bond been ordered refunded, forfeited etc., and take appropriate action.

O. Reporting.

1. Each trial court shall prepare a monthly remittance report identifying how monies deposited in a bank account or with the city or county treasurer for the month are to be distributed.
2. The court shall submit the monthly remittance report to their local treasurer and receive documentation acknowledging the submission of the report.

Adopted by Administrative Order 2006-121, effective January 1, 2008. Amended by Administrative Order 2010-118, effective January 1, 2012. Amended by Administrative Order 2018-31, effective April 11, 2018.