

IN THE SUPREME COURT OF THE STATE OF ARIZONA

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|--------------------------|---|---------------------------|
| In the Matter of:        | ) |                           |
|                          | ) |                           |
| ARIZONA CODE OF JUDICIAL | ) | Administrative Order      |
| ADMINISTRATION § 1-401:  | ) | <u>No. 2006 - 121</u>     |
| MINIMUM ACCOUNTING       | ) | (Replacing Administrative |
| STANDARDS                | ) | Order No. 97-62)          |
| <hr/>                    | ) |                           |

The above captioned provision having come before the Arizona Judicial Council on December 7, 2006, and having been approved and recommended for adoption,

Now, therefore, pursuant to Article VI, Section 3, of the Arizona Constitution,

IT IS ORDERED that the above captioned provision, attached hereto, is adopted as a section of the Arizona Code of Judicial Administration effective January 1, 2008, replacing Administrative Order No. 97-62.

Dated this 20th day of December, 2006.

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RUTH V. MCGREGOR  
Chief Justice

**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.

“Case financial record” means the listing of the financial sanctions assessed in a case, including receipts, disbursements, and the balance held or due on the case.

“Cash” means currency and coins.

“Cash disbursements journal” means the listing of all payments made by the court by distribution type (restitution, medical services enhancement fund, criminal justice enhancement fund, etc.) by date. The journal may be a combination of computer reports, check register stubs or copies of check request forms containing required information.

“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.

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

“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.

“Check requisition form” means a form used to request the issuance of a check.

“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, usually in the form of a check issued and recorded in settlement of a debt or account payable.

“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.

“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.

“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.

“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.

“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 adopted by administrative order directing each court and its probation departments to retain all financial records, applicable program records and data related to each approved plan for a period of at least 5 years from the close of each fiscal year.

“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.

“Requisition form”. See “Check Requisition Form”.

“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 record” means a substitute for a manual or automated receipt.

“Unclaimed funds” means any monies disbursed by the court that remain outstanding.

“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 court personnel. The presiding judge of the superior court in each county, the presiding judge of each limited jurisdiction court, the clerk of the superior court in each county and all department heads within the court are responsible for ensuring that the courts are in compliance with MAS.

**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 head 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 by March 1 of each calendar year.
  - b. The clerks of the court of appeals and the supreme court 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 by March 1 of each calendar year.
  - c. Courts shall submit all MAS exception requests on a yearly basis 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. 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 supreme court's administrative director for approval.
  - d. The court shall provide a copy of MAS to each entity receiving or making payments on behalf of the court and retain documentation of the notification sent to each entity.
2. 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 court employees or authorized 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 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 cash receipts journal and shall include:
  - (1) Date payment was receipted;
  - (2) Amount received;
  - (3) Receipt/transaction number; and
  - (4) Payment distribution by type, such as fine, criminal justice enhancement fund, medical services enhancement fund and bond.
3. The court shall adopt financial policies, procedures or guidelines. Any financial policies, procedures, or guidelines established by the court shall be in writing.
4. The court shall post their financial 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 financial policies shall include:
  - a. A statement regarding the methods of payment that the court shall accept, such as cash, certified checks, money orders, or credit cards;
  - b. A statement that a receipt shall be issued for every payment made in person to the court;
  - c. A statement that the receipt issued by the court is proof of payment; and
  - d. A statement regarding the court's dishonored payment policy.
5. The court shall ensure that all court personnel handling monies are bonded or insured.
6. The court shall perform fingerprinting and criminal background checks for every court employee whose job duties include money handling.
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 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 cash receipts 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 cash receipts and the public;
4. Post signs controlling admittance to areas where monies are stored;
5. Change safe keys and combinations upon termination of an employee 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;
6. Assign each cashier a separate cash drawer fund or locking bank bag and user identification;
7. Secure blank checks and credit card invoices in a locked safe;
8. Secure check requisition forms and ensure they are accessible only to authorized individuals;
9. Secure all manual receipt books and ensure they are accessible only to authorized individuals;
10. Forbid the use of signature stamps when signing financial documents such as checks and check requisition forms. 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. Secure monies and ensure they are accessible only to authorized individuals;
13. Store monies overnight in a locked, immoveable and fireproof safe or vault with restricted access;
14. Use locking bags or tamper-proof plastic bags to transfer court monies to the bank or local treasurer;

15. Court employees and authorized personnel that 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;
16. Court staff shall not cash personal checks or purchase supplies using monies from the cash drawer fund;
17. 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
18. Court staff shall investigate any shortage or overage of monies by the end of each business day. If there is still a discrepancy, this shall be reported to court management and documented.

**G. External Review by Auditors.** Each court shall cause to be conducted at least triennially, an external review of its accounting records, procedures, automated financial management system records and internal controls in order to make certain determinations as identified by the AOC in subsection (G)(3) below.

1. The external review shall be performed by a certified public accountant (CPA), public accountant (PA) currently licensed by the Arizona State Board of Accountancy, Certified internal auditor (CIA) or under the direction of a CPA, PA or CIA.
2. The external review shall be performed in accordance with the American Institute of Certified Public Accountants, Codification of Professional Standards, AT Section 600, Statement on Standards for Attestation Engagements (SSAE) No.4, Agreed-Upon Procedures Engagements.
3. The auditor shall follow all procedures in The Guide for External Reviews By Auditors, as published by the AOC.
4. Upon completion of the external review, the auditor shall deliver a final report to the court no later than 90 days after the review has been completed. The court shall send copies of the report to their respective chief justice, chief judge or presiding judge and the AOC within seven business days of the court receiving the report.
5. The auditor's final report shall describe the procedures performed as outlined in the Guide for External Reviews by Auditors and shall contain the elements described in the Codification of Statements on Auditing Standards AT 600.33.
6. The auditor shall, 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 external review. Further, these items shall be produced at the offices of the supreme court, AOC or auditor general upon request.



7. When any type of financial or operational audit other than the external review described in this subsection is to be performed in any court by any agency or private firm, regardless of the nature of the audit, the justice of the peace, court administrator, clerk of the court or presiding judge shall, before or during the audit, advise their respective chief justice, chief judge or presiding judge of the audit. The court shall also provide their respective chief justice, chief judge, presiding judge and the AOC with a copy of all reports, findings and evaluations from any audit 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;
2. Review, on a daily basis, all issued manual receipts. 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; and
3. Sign checks or check requisition forms prepared by someone else.

**I. Cash Handling.**

1. Acceptance of payment.
  - a. Only court personnel or authorized electronic interfaces shall receipt payments received at the court during normal business hours. The court may authorize another entity such as the city, county, sheriff's office or jail to accept payment on behalf of the court.
  - b. The court shall not authorize independent contractors to receive and receipt monies other than those payable to the independent contractor, such as fees to attend their class or program.
  - c. The court shall only accept monies from independent contractors in the form of business check, cashier's check, money order or wire transfer.
  - d. 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 (court's name)" upon receipt or when an envelope containing checks and money orders is opened.

- 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 conduct research to identify the defendant and case number by the end of the business day of which the checks and money orders are received. If the defendant and case number remain unidentifiable, the money shall be receipted in the automated financial management system and deposited into a "suspense" account within one business day.
  - c. The court shall make a photocopy of the checks and money orders and retain the copies in a file labeled "Unidentified Monies".
  - d. The court shall attach the automated receipt to copies of any documentation pertaining to the unidentified monies and placed in the unidentified monies file.
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 or transaction record 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 person making the payment if not included on the financial record or method of payment when the person is posting a bond or making a payment using a check or money;
    - (8) Identification of person receiving the payment;
    - (9) Method of payment such as cash, check or credit card; and
    - (10) 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. If an outside agency such as a jail or sheriffs office transmits multiple bonds to the court with a document listing the cases of the individual bond amounts, the court shall issue a receipt to the outside agency and shall receipt each bond individually in the automated financial management system. The receipt number issued to the outside agency shall be included on the individual bond posting in the automated financial management system.
  - g. 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 account for all manual receipts and retain manual receipt books for audit purposes.
  - c. The court shall use manual receipts, that are at least a two-part form, pre-printed with sequential numbers and the name of the court and receipts shall be issued in sequence. The original receipt shall be given to the person making a payment. The second part shall remain in the manual receipt book and retained according to the 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, recorded in the financial management system, and has actually been issued or voided and shall document such verification.
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
  - b. The court shall state the reason for the void on all voided receipts.
  - 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.

## **J. Disbursements.**

1. Disbursement practices.
  - a. The court shall make all disbursements in the form of a check or credited to the credit or debit card originally used to make the payment to the court.
  - b. The court shall allow only authorized signers, in accordance with the court's bank signature cards, to sign checks..
2. Check requisition forms and checks disbursed.
  - a. If used by the court or required by local treasurer, the court shall allow only authorized signers to sign check requisition forms and not by the check signer.
  - b. If used by the court or required by local treasurer, the court shall use check requisition forms that are pre-printed with sequential numbers, with the name of the court, issued in sequence and shall be used as follows:
    - (1) The court shall provide the original check requisition form to the person preparing the disbursement check.
    - (2) The court shall retain a copy of the check requisition form and a copy of the disbursement check issued in accordance with the retention schedule.
  - c. If an error is made on a check requisition form, the court shall write "VOID" on the check requisition form and the original and any copies of the check requisition shall be retained.
  - d. The court shall use checks that are pre-numbered and disbursed in sequential order.
3. Refunding bonds.
  - a. The court shall disburse bond monies only upon order of the court.
  - b. The court shall return bond monies only to the individual who posted the bond or to a 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, surcharges and bonds; and
      - (8) Amount disbursed.
    - 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; and
      - (5) Method of payment distribution, such as fines, surcharges and bonds.
  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 according to the records retention schedule.

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.
  - a. The court shall establish and use a petty cash fund for small court-related purchases, such as office supplies, if authorized by its local funding authority. The court shall follow local policies and procedures regarding replenishing petty cash funds.
  - b. Court staff shall not make loans or cash personal checks from the petty cash fund.

#### **K. Deposits and Bank Accounts.**

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 \$100,000 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 monies are deposited to the local treasurer or bank by the next business day, unless cash receipts total less than \$300. If cash receipts total less than \$300, the court shall, at a minimum, ensure court monies are deposited with the local treasurer or bank 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 the following daily reconciliations:
  - 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 cash receipts journal; and
  - c. A second person shall reconcile the daily deposit with the cash receipts journal.
2. Court employees shall perform the following monthly reconciliations:
  - a. Balance the cash receipts journal;
  - b. Balance the cash 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; and
  - f. Reconcile check requisition forms with checks issued, if used by the court; and
  - g. Reconcile the petty cash fund, if used by the court.

3. The court shall retain the following records for each bank account as required by the records retention schedule:
  - 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; and
  - g. Bank issued debit and credit memos.
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. If the court determines a check has been outstanding for more than six months, the court shall send a letter to the payee at their last known address advising them that the check has not been cashed. Further, the letter shall advise the payee that payment on the check will be stopped and the funds will be reported as unclaimed if the payee does not either cash the check or contact the court within 30 days. The court shall retain copies of letters sent to payees.
3. 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 as unclaimed finds.

**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 within five business days of the last day of the month to their local treasurer.
3. The court shall verify that monies are distributed and reported to the appropriate agencies pursuant to statute if a city, county, or state treasurer collects monies on behalf of the court or if the court deposits money with the city, county or state treasurer.