

**NEVADA COURTS  
MINIMUM ACCOUNTING STANDARDS  
GUIDE FOR EXTERNAL AUDITS**



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**Administrative Office of the Courts  
Administration Division  
Audit Unit**

[www.nevadajudiciary.us](http://www.nevadajudiciary.us)

Supreme Court of Nevada  
ADMINISTRATIVE OFFICE OF THE COURTS

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## **Background**

For purposes of this document, the term “court” refers to any district, justice, and municipal court, and the Supreme Court in the State of Nevada, including the administrative and clerical staff therein. County clerks and/or their employees who perform administrative duties on behalf of the court including but not limited to payment receipting, filing of cases, and/or disbursements of payments are considered part of the court and are required to comply with Minimum Accounting Standards.

Per NRS 3.250, the county clerk shall be clerk of the district court of his or her county. This is applicable unless court rule indicates they maintain a separate office of the court clerk from the office of the county clerk.

## **Instructions**

1. The four-year independent audit shall be performed in accordance with the American Institute of Certified Public Accountants, Codification of Professional Standards, AT Section 201, Statements on Standards for Attestation Engagements (SSAE) No.10 and No.11, Agreed-Upon Procedures Engagements.
2. The independent auditor shall follow at a minimum all procedures identified and published in this document. Unless otherwise stated, the period under review for document testing is the most recent complete fiscal year.
3. The court shall provide the independent auditor open access to all records, physical properties, and personnel relevant to the performance of an audit. If necessary, these items shall be produced at the offices of the independent auditor upon request.
4. Upon completion of the audit procedures, the contracted practitioner shall prepare and present a final report to the court within 90 days, and the contracting entity (if different) that contains the elements described in the Codification of Statements on Auditing Standards, AT 201.31.

Any questions concerning the requirements contained in this document should be addressed to the Administrative Office of the Court’s Audit Unit at (775) 684-1700 or via email at [auditor@nvcourts.nv.gov](mailto:auditor@nvcourts.nv.gov).

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## Section 1 – Written Procedure Review

1. Through observation and interviews evaluate the court's operations and compare against their established written procedures. [*Document any missing areas including internal control weaknesses.*] (MAS 1.1; MAS 1.2)
2. Review personnel documentation for evidence that written procedures have been provided to all court/local government staff (as applicable). [*Document evidence.*] (NOTE: Acceptable evidence would be: (a) copies of emails evidencing the distribution of information, and (b) written acknowledgement forms signed by court staff evidencing they have received and read the written procedures.) (MAS 1.3; MAS 1.4)

## Section 2 – Payment Handling and Receipting Review Procedures

3. Determine if the court has posted payment procedures that are applicable to customers in a conspicuous location. (MAS 2.1)
4. Determine if the court's posted payment procedures contain the following information: (MAS 2.2)
  - a. Types of payment accepted (e.g., cash, credit/debit card, personal check, cashier's check, money order, traveler's check, or third party checks).
  - b. The court's policy on issuing payment receipts (e.g., a receipt should be issued for every payment made in person; all mail payments will be issued a receipt upon request).
  - c. The receipt issued by the court is proof of payment.
  - d. Verbiage concerning the court's returned check policies (if checks are accepted).
  - e. Procedures concerning the acceptance of personal checks and debit/credit card payments (e.g., valid identification shall be presented with all personal check and debit/credit cards presented for payment).
5. Determine through observation of court operations if upon receipt court staff is inspecting cash received for counterfeit bills. (MAS 2.3)
6. If the court accepts checks, determine through interviews with court staff and observations of court operations if all check payments contain the following information: (MAS 2.4)
  - a. Date.
  - b. Payable to the court or local government (as applicable).
  - c. Dollar amount of payment both numeric and written.
  - d. Signature of the presenter on the face of the instrument.

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7. If the court accepts third party checks, determine through interviews and observations of court operations if they are properly completed and contain the following information: **(MAS 2.5)**
  - a. Date.
  - b. Payable to the court.
  - c. Dollar amount of payment both numeric and written.
  - d. Signature on the face of the instrument.
  - e. Signature of the individual presenting the check.
  
8. Determine through interviews with court staff and observations of court operations, if upon receipt, the check payment is immediately endorsed with the court's bank endorsement stamp: **(MAS 2.6)**
  - a. If the court does not immediately endorse the check, determine if at a minimum, endorsement occurs before checks are counted and remitted to the local government treasurer or bank.
  - b. If the court electronically scans instruments as required by their local government, determine if the court ensures instruments are properly handled to prevent the potential for misappropriation.
  
9. Examine the court's bank endorsement stamp and determine if the following information is captured: **(MAS 2.7)**
  - a. Name of the court or local government as applicable.
  - b. Bank account information.
  - c. The statement "For Deposit Only."
  
10. If the court takes debit and/or credit card payments, determine through interviews with court staff and observations of court operations if: **(MAS 2.8)**
  - a. The court takes debit/credit card payments through an electronic credit card-processing system/reader (i.e., point of sale system) and
    - i. Court staff process the customer's credit card payment with that automated system/reader.
  - b. If an electronic credit card-processing system/reader (point of sale system) is not used determine if:
    - i. Court staff manually documents the credit card information using a carbon copy, manual credit card processing machine.
  
11. Determine if the court completes and submits, pursuant to the instructions, an IRS Form 8300 for cash bail received greater than \$10,000 for the following offenses: any federal offense involving a controlled substance, racketeering, money laundering, or any state offense substantially similar to the aforementioned offenses.

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[Pursuant to the IRS regulations cash is defined as: “1) The coins and currency of the United States (and any other country), and 2) a cashier’s check, bank draft, traveler’s check, or money order you receive, if it has a face value of \$10,000 or less and you receive it in: a) a designated reporting transaction, or b) any transaction in which you know the payer is trying to avoid the reporting on Form 8300.” (Reporting Cash Payments of Over \$10,000 (IRS Publication No. 1544), March 2009, p. 2.)]

### Mail Payments

12. If the court accepts payments for fees and fines by mail, determine through interviews and observation if:
  - a. All payments received through the mail are immediately opened and endorsed by court staff with the court’s bank endorsement stamp. **(MAS 2.10)**
  - b. Upon receipt, court staff is processing mail payments within the same business day. **(MAS 2.11)**
    - i. If court work load is such that payments cannot be processed within the same business day, verify that mail payments are processed no later than five business days.
  - c. If mail payments received are not processed immediately, determine if they are properly secured in a manner that precludes unauthorized access prior to entry based upon established receipting procedures. **[Document the timeframe for processing transactions based upon the court’s established procedures; and document the method for securing unprocessed receipts.] (MAS 2.12)**
  - d. The court maintains appropriate segregation of duties with regard to the receiving and subsequent processing of mail payments. Proper segregation of duties should include at a minimum: **[Document the methods employed by the court to ensure proper segregation of duties and evaluate established procedures for weaknesses.] (MAS 2.13)**
    - i. The involvement of two separate court employees with one staff opening and endorsing the checks received.
    - ii. The second staff member recording payments in the manner prescribed in the established receipting procedures.

### Manual and Computerized Receipting

13. Determine through interviews, observations, a review of the court management system’s computerized financial transaction log (or equivalent manual record), and by performing an inventory of the court’s manual receipt stock if:
  - a. The manual and computerized payment receipts contain different numbering schemes. **[Document each numbering scheme.] (MAS 2.14)**

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- b. The court utilizes the manual receipts only when the automated case management system is inoperable. (If the court does not utilize an automated case management system this procedure is not applicable.) **(MAS 2.15)**
- c. All manual receipt payment information is entered in the cash receipts journal and case file, and/or automated case management system no later than the next business day after receipt. **(MAS 2.16)**
- d. Manual receipts issued by the court in the event the automated case management system is inoperable are documented in the automated case management system when operable. **(MAS 2.17)**

**Manual Payment Receipts**

*(NOTE: The standards in this section are applicable to the court if manual receipts are used for any purpose.)*

- 14. Determine if manual payment receipts utilized by the court contain the following information: **(MAS 2.18)**
  - a. Name of the court.
  - b. Pre-printed, unique receipt number.
  - c. Date received.
  - d. Case number (if applicable).
  - e. Name of defendant.
  - f. Dollar amount.
  - g. Other case-related data as necessary.
- 15. Determine if all manual receipts are utilized in sequential order and secured when not in use. **(MAS 2.19)**
- 16. Determine if the court maintains a manual receipt inventory log to record all blank manual receipt number sequences kept in inventory, as well as the manual receipt number sequences issued to each court staff member. **(MAS 2.20)**
- 17. Review the manual receipt inventory log mentioned in step 16 and determine if the following information is captured: **(MAS 2.21)**
  - a. All blank manual receipt inventory numbers.
  - b. Date of issuance of manual receipt inventory to court staff members.
  - c. Manual receipt numbers issued to individual court staff members, including their initial or signature evidencing the distribution.
  - d. Used manual receipt numbers, including voided manual receipt copies.
  - e. Initials or signature of the court staff member attesting to the accuracy of the inventory.

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18. Perform and document the results of an inventory of the court's unissued manual receipts.
  - a. Determine if manual receipts are secured in a manner that prevents unauthorized access. **(MAS 2.22)**
  - b. In addition to the inventory procedures, review the court's documentation to determine if on at least a quarterly basis, the court is performing an inventory of unissued manual receipts. **(MAS 2.23)**

### **Computerized Payment Receipts**

19. Review the court's automated case management system and determine if payment receipts processed and generated contain the following information: **(MAS 2.24)**
  - a. Name of the court.
  - b. Computer generated unique receipt number.
  - c. Date received.
  - d. Case number (if applicable).
  - e. Name of defendant.
  - f. Dollar amount.
  - g. Other case-related data as necessary.

### **Payment Receipt Voids**

*(NOTE: The standards in this section are applicable to the court if an automated case management system generates payment receipts.)*

20. Determine through interviews and observation of court operations if court staff are prohibited from altering receipts and: *(NOTE: Correcting name spellings or case numbers is not considered altering a receipt.)* **(MAS 2.25)**
  - a. Determine if an error is made on a receipt, "VOID" is written on all copies of the receipt and a new receipt is issued (if necessary).
  - b. The reason for the void is documented on the receipt and the transaction is documented appropriately in the cash receipts journal, the automated case management system, and/or on a designated log. ***[Document the court's procedures.] (MAS 2.26)***
  - c. A secondary court staff member (if available, a supervisor or higher) approves the void at the time of occurrence. ***[If this is not possible, determine if the court or office has implemented a compensating control that provides reasonable assurance over the control and recording of receipts.] (MAS 2.27)***
21. Determine through interviews and observation of court operations, if voided receipts, both manual and computerized, are retained. **(MAS 2.28)**

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**Payments Received by Other Government Entities and Independent Contractors on the Court's Behalf**

22. If other independent entities (government or independent contractor) receive payments on the court's behalf, determine if: [*Document what other entities can receipt payments, the frequency of reporting to the court, and the average monthly amount from the most complete fiscal year of payments received by each entity.*]
- a. The court receives at least monthly reports that includes the following information: **(MAS 2.30)**
    - i. Date payment was received.
    - ii. Name of defendant.
    - iii. Payment amount.
    - iv. Case number(s) (if known).
    - v. Name of the individual/business that made payment (if different from the defendant).
    - vi. Total amount of payments accepted on the court's behalf.
  - b. All funds received by other entities are reconciled and verified to the payment receipt copies and/or the detailed payment list by court staff before they are recorded in the case management system. **(MAS 2.31)**
  - c. The court acknowledges that payments were remitted by performing one or all of the following depending on the court's operations. [*Document how the court accomplishes this.*] **(MAS 2.32)**
    - i. A printed list of payments received on behalf of the court is provided with funds accepted on the court's behalf, and;
      - 1. The court staff verify dollar amounts remitted to the court to the printed list.
      - 2. Court staff receiving the amounts initial the list as evidence of verification.
      - 3. The other government entity or independent contractor is provided a photocopy of the verified list.
    - ii. Confirm the funds collected by the other government entity or independent contractor were transferred into the court's bank account by verifying the ACH records agree to the payments remitted by the 3<sup>rd</sup> party collection agency.
    - iii. A manual receipt evidencing the court's acceptance of the payments is issued to the other government entity or independent contractor providing the funds.
23. Determine if payments received from other government entities and independent contractors are recorded in the cash receipts journal, case file, and/or the automated case management system immediately upon receipt. **(MAS 2.33)**

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- a. If the court has minimal staff and/or experiences large fluctuations in workload, which prevents recording payments of this type immediately, determine that: **(MAS 2.34)**
  - i. The court secures payments received until they can be recorded. *[If applicable, document how the court secures these types of payments.]*
  - ii. All payments are recorded no later than the end of the next business day after receipt.

**Safeguarding Operating Funds, Payments, and Payment Receipt Records**

Determine through interviews, observations, and by taking an inventory of the contents of the safe, if the court safeguards payments received by the court as follows:

24. Funds are stored in a secure location from the moment they are received until they are deposited with the bank or local treasurer. Acceptable secured locations are as follows: **(MAS 2.35)**
  - a. Lock box.
  - b. Cash drawer.
  - c. Cash bag.
  - d. Safe/vault.
  - e. A combination of any of these methods.
25. The methods of safeguarding operating funds when unattended and/or not in use. **(MAS 2.36)**
26. The court provides individual operating banks to each staff member receipting payments. **(MAS 2.37)**
  - a. If individual banks are not used, determine if the court is able to identify transactions processed by each court staff member for the purpose of identifying variances. *(NOTE: This could include using separate manual receipt books, a separate coding key, and/or separate user identification codes in an automated case management system.)*
27. Receipts are handled in a manner that precludes the comingling of accepted funds until verification procedures have been performed. **(MAS 2.38)**
28. All funds are retained, counted, and otherwise handled in a secure location that is not accessible by the public and unauthorized employees. **(MAS 2.39)**
29. The court has established a daily limit for the amount of operating funds that may be maintained in each individual staff member's drawer or equivalent. **(MAS 2.40)**

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30. The court has established a limit for the amount of funds that may be maintained on-hand. This must include procedures that trigger an unscheduled bank/local government deposit. (*NOTE: This is not required for courts that deposit funds daily.*) **(MAS 2.41)**
  
31. The court prohibits the following practices: **(MAS 2.42)**
  - a. Loaning of money to court staff or other governmental departments.
  - b. Cashing personal checks.
  - c. Using operating funds (to include all funds not specifically maintained as petty cash) as petty cash.

**Change Fund**

*(NOTE: A change fund is a separate amount of funds used to make change for individual court staff lock boxes, cash drawers, locking cash bags, safe/vaults, which are used during daily court operations (e.g., operating funds). Some courts rely on their local governments for change and therefore do not maintain a change fund. If the court does not maintain a change fund this section's requirements are not applicable.)*

32. If the court uses a change fund determine the following:
  - a. The fund is only used to exchange bills and coins for court staff daily operating funds. **(MAS 2.43)**
  - b. If the fund is secured at all times when not in use. **(MAS 2.44)**
  - c. If the court maintains documentation showing increases and decreases to the change fund. [*Review the court's documentation for consistent adherence to the established procedures.*] **(MAS 2.45)**
  - d. If the replenishment of the change fund is occurring in compliance with the local government's policies and procedures, if applicable. [*Document the local government's policies and procedures.*] **(MAS 2.46)**
  - e. If the court is balancing the change fund on at least a weekly basis and using or employing the following procedures at a minimum. **(MAS 2.48; MAS 7.3)**
    - i. The count is being performed by at least two separate court staff members.
    - ii. The count is documented on a fund balance sheet and if applicable all variances are identified and resolved in a timely manner. [*Review the court's fund balance sheet documentation for consistent adherence to the established procedures.*]
  - f. If the following practices are prohibited. **(MAS 2.47)**
    - i. Loaning money to court staff or other governmental departments.
    - ii. Cashing personal checks.
    - iii. Using the fund as petty cash.

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**Petty Cash**

33. If the court uses a petty cash fund determine if:
- a. The fund is maintained separately from the daily operating funds. **(MAS 2.49)**
    - i. The court maintains petty cash funds in a manner that precludes unauthorized access. [*Document how the court secures petty cash funds.*]
  - b. A petty cash log is maintained that documents removals and additions of cash. [*Review the petty cash log for consistent adherence to established policy. Additionally, review and document the court's compliance with the local government's policy concerning petty cash disbursements.*] **(MAS 2.50)**
  - c. On at least a monthly basis, two or more separate staff members are reconciling the funds. **(MAS 2.53)**
  - d. If the court is following the local government's policies and procedures with regard to the replenishment of petty cash funds. [*Document the local government's policy regarding petty cash replenishments.*] **(MAS 2.52)**
34. Document what expenses are paid using petty cash and determine if: **(MAS 2.51)**
- a. The court has established a dollar limit for petty cash purchases. [*Document the established dollar limit.*]
  - b. The use of the petty cash fund as a change fund or a fund for other cash drawers in the court is strictly prohibited.

**Insufficient Funds**

35. If the court accepts checks, determine if:
- a. All payments received, and then returned by the bank for non-sufficient funds are properly recorded in the cash receipts journal, case file, and/or automated case management system. **(MAS 2.55)**
    - i. If the court assesses a fee for insufficient funds, a separate docket entry is made documenting the assessment of such a fee. **(MAS 2.56)**

**Determining What Is Owed the Court and Authority to Adjust Amounts Owed to the Court**

36. Determine if the court has published or posted their fee, fine, and bail schedules. **(MAS 2.57)**
- a. If the schedules are not published or posted, determine if the court does one or more of the following: [*Document the method.*]
    - i. Maintains the information in the court's case management system.
    - ii. Maintains a hardcopy of the information and has it readily available at the court.

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- iii. Posts the information on the court or local government's website.
- b. Determine if the judge is the only individual with authority to adjust money owed to the court. **(MAS 2.58)**
- c. If the judge authorizes court staff or independent contractors to adjust money owed to the court, determine if the positions and entities, and the type of adjustments which can be performed is explicitly stated in the court's written procedures.

### **Recording Payments**

- 37. Determine if all payments are: **(MAS 2.60)**
  - a. Immediately upon receipt, recorded in at least one of the following:
    - i. Cash receipts journal.
    - ii. Applicable case file(s).
    - iii. The automated case management system.
  - b. If the court has minimal staff and/or experiences large fluctuations in workload, which prevents recording payments immediately, determine if: **(MAS 2.61)**
    - i. Payments are secured until they can be recorded.
    - ii. All payments are recorded no later than the end of the following business day after receipt.
- 38. When the court receives overpayments, determine if the payment is receipted as an overpayment and not as a fine, fee, bond, or restitution. **(MAS 2.62)**
- 39. Determine if the court produces a monthly cash receipts journal identifying the amounts and types of payments received. **(MAS 2.63)**

### **Payment Handling and Receipt Testing**

- 40. Randomly select 1% of each type of financial transaction processed by the court, not to exceed 100 transactions, and determine if the following information is recorded in the manual and/or automated case management system: ***[Document each type of transaction receipted by the court. Additionally, document the total number of each type of transaction and the sample selection calculation. The sample should be calculated for each case type.]***
  - a. Date payment is received. **(MAS 2.18; MAS 2.24)**
  - b. Amount of payment received. **(MAS 2.18; MAS 2.24)**
  - c. Type of payment (i.e., Cash, Check, Credit Card, etc.).
  - d. Receipt/transaction number (computer generated unique number or pre-printed, unique receipt number). **(MAS 2.18; MAS 2.24)**
  - e. Case number (if applicable). **(MAS 2.18; MAS 2.24)**
  - f. Name of defendant. **(MAS 2.18; MAS 2.24)**
  - g. Other case related data as necessary. **(MAS 2.18; MAS 2.24)**

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- h. Any adjustments to the money owed and the explanation (if applicable). **(MAS 2.59)**
  - i. If the receipt was manually processed due to the computerized system being non-operational at the time of transaction, determine if the receipt was appropriately recorded in the case management system. **(MAS 2.17)**
41. From the sample selections in step 40, recalculate the financial transaction based upon the fine, fee, or bail schedule and document the results. (*NOTE: If the financial transaction originated as an order of conviction, verify that the financial component is appropriately documented in the order of conviction.*)
- a. During this step determine if the funds collected are appropriately applied based upon applicable Nevada Revised Statutes and local ordinances.
42. Review no less than 10 voided receipts from any case type and determine if: [*Select an additional sample if the randomly selected sample from step 40 does not include the minimum number of voided receipts.*] (*NOTE: If the court has less than 10 voided receipts, review 100%.*)
- a. “VOID” or some other equivalent marking is written across the face of the document. **(MAS 2.25)**
  - b. The voided transaction is initialed by at least two staff members (if available, a supervisor or higher should be reviewing/approving the void receipt). **(MAS 2.27)**
    - i. If a second person is not available at the time of the void, does a second court staff member (if available, a supervisor or higher) review all voids for reasonableness as a compensating control.
  - c. A reason for the void is included on the face of the document. **(MAS 2.26)**
  - d. The transaction is voided in the system and a new transaction is entered. **(MAS 2.29)**
  - e. The receipt is voided in the automated case management system (if applicable). **(MAS 2.29)**
43. If the court allows other independent entities to receive payments as reviewed in steps 22 and 23, randomly select one month in the period under review in which at least one such transaction has been recorded and trace 50% of the transactions not to exceed 25 processed by each individual entity into the case management system or other similar method either computerized or manual used to record receipts and determine if: (*NOTE: If the court uses more than one entity, a separate sample should be calculated for each independent entity.*)
- a. Designated court staff verified the funds remitted to the court for accuracy and completeness pursuant to established court operating procedures. **(MAS 2.32)**
  - b. All payment information is applied to each affected case file. **(MAS 2.33)**
  - c. Any discrepancy noted during the review and recording process is fully investigated with the results documented.

## Section 3 – Disbursements

### Cash and Check Disbursements

44. Determine through interviews and observation if the court prohibits or limits cash disbursements to a pre-determined minimal amount. **(MAS 3.1)**
  - a. If the court performs cash disbursements, these are allowed under only extenuating circumstances. [*Document the circumstances and allowable amount.*]
  
45. Determine through interviews and observation if the court’s operating procedures concerning cash and check disbursements ensure that:
  - a. Cash disbursements (if permitted) are properly authorized and documented. **(MAS 3.2)**
  - b. No one individual has access to create, authorize, and issue/distribute cash or check. **(MAS 3.2; MAS 3.3)**
  - c. Access to checks is limited to judge(s) and/or court staff members who are authorized to process payments. [*Document which positions have access to checks.*] **(MAS 3.9)**
  - d. All checks contain: **(MAS 3.4)**
    - i. Pre-printed numbers. [*Computer generated checks are acceptable; however, they should also contain a printed check number and the name of the court.*]
    - ii. The name of the court. [*Computer generated checks are acceptable; however, they should also contain a printed check number and the name of the court.*]
  - e. The court issues all checks in sequential order. **(MAS 3.5)**
  - f. The court maintains an inventory record of used and unused checks. **(MAS 3.6)**
  - g. All blank, non-issued court checks are secured in a locked vault/safe or another secured location. [*Document the location.*] **(MAS 3.9)**
  
46. Review the court’s month-end, pre-numbered check inventory for all months in the review period and determine if: **(MAS 3.7)**
  - a. All missing checks are investigated by the court.
  - b. Stop payments are requested for missing checks within 24 hours of identification.

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**Voucher Requests**

47. If the court utilizes vouchers to process disbursements, determine through interviews, observation, and an inventory of unused vouchers if: (*NOTE: Voucher request terminology may be different at the court or local government. Check requisitions, warrant requests, accounts payable requests, and similar language all qualify as voucher requests under this section of the standards. Voucher requests used for court expenses including employee travel claims are applicable under this section.*) (**MAS 3.10**)
- a. A voucher request with supporting backup (e.g., invoice copies) is prepared by the judge or court staff member/designated authorizer(s). [*Document the individual(s) who is the designated authorizer(s).*]
  - b. All voucher requests are approved by someone independent of the preparer(s) (e.g., usually the judge or an independent court staff member/designated authorizer(s)). [*Document the designated approver(s).*]
  - c. The approved voucher request and supporting backup are provided to the judge, court staff member, and/or the local government treasurer preparing the disbursement.
  - d. Copies of voucher requests and supporting backup are retained by the court or easily identifiable in a computerized system to allow for future reconciliations.
48. If voucher requests are pre-numbered, determine if they are used in sequential order. (**MAS 3.11**)
49. Determine through interviews, observation, and an inventory of all unissued vouchers if all blank, non-issued vouchers are secured in a locked vault/safe or another secured location that prevents misappropriation. [*Document the results of the inventory, and location.*] (**MAS 3.12**)
50. Determine if the court performs a random voucher inventory at least monthly during the bank reconciliation in which: (**MAS 3.13**)
- a. All missing vouchers identified are investigated by the court.
    - i. If investigations reveal the disappearance of vouchers, the court notifies their local government of the missing documents pursuant to the local government's procedures.
51. Determine if only authorized signers designated by the court and/or its local government can sign voucher requests. (**MAS 3.14**)
- a. If digital signatures created by a computerized system are used, determine if controls exist that preclude unauthorized individuals from generating requests with authorized signatures.

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52. If voucher requests are processed through the local government’s computerized system, determine through interviews and observation if the court follows appropriate separation of duties for the creation and approval processes. This should include the judge or court staff member either, approving manual voucher requests entered into the system, or the judge or court staff member providing appropriate authorization in the computerized system to document approval of the request. *[Document the method of ensuring appropriate segregation of duties.]* (MAS 3.15)

**Voiding Disbursement Instruments**

53. If an error is made when creating/processing a voucher request or check, determine through interviews and observations that the court voids the instrument by performing the following procedures: (MAS 3.16)
- a. Write “VOID” across the face of the instrument, documenting the date and the initials of the judge or designated court staff member/authorizer.
  - b. Document an explanation for the void, either on the instrument or a void log.
  - c. A secondary court staff member/authorizer (if possible, a supervisor or higher) approves the voided voucher request or check at the time it occurs. (MAS 3.17)
    - i. If a second person is not available at the time of the void, a second court staff member should review all voided voucher requests and checks for reasonableness as a compensating control. This should include reviewing the disbursements journal, automated case management system record (if applicable), and/or the local government’s computerized system records for reasonableness. *[Document the method.]*
  - d. The court retains all voided voucher requests and checks as indicated by the administrative record retention schedule. (MAS 3.18)

**Recording Disbursements**

(NOTE: The court may keep a detailed check register instead of producing a disbursements journal. Additionally, the court may use a voucher report or a budget status report with detail about disbursements. This report can be in hard copy or the information may be electronically accessed through the local government’s computerized system.)

54. Document the audit trail of disbursement transactions for manual and computerized processes. (MAS 3.21)
55. Determine if the court produces a report at least monthly describing what was disbursed in a disbursements journal. (MAS 3.22)
- a. If the local government disburses payments on the court’s behalf, determine if the court obtains a report or information from their local government at least monthly.

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56. Determine if disbursements authorized by the court and processed by the local government on the court's behalf are reconciled to the voucher requests and/or voucher request documents. (*NOTE*: This would include receiving a monthly disbursement report from the local government and/or having immediate access to voucher requests and payments processed in the local government's computerized system (e.g., budget status reports).) **(MAS 3.23)**

**Disbursement Testing**

57. Randomly select 1% of each type of disbursement processed by the court not to exceed 100 disbursements for the most recent complete fiscal year [*Document each type of disbursement processed by the court. Additionally, document the total number of each type of disbursement and the sample section calculation.*] and trace the disbursement to the: (*NOTE*: The sample should be calculated for each disbursement type.) **(MAS 3.19)**
- a. Case file(s).
  - b. Disbursements journal.
  - c. Local government automated systems (if applicable).
  - d. General ledger(s).
58. From the sample selected at step 57 determine if detailed entries specifically identifying disbursement instructions are entered into at least one of the following documents:  
**(MAS 3.20)**
- a. Case file(s).
  - b. Disbursements journal.
  - c. Automated case management system.
59. Obtain the backup for each disbursement selected at step 57 and determine if each disbursement is properly authorized pursuant to the court's established procedures.
60. Obtain the backup for each disbursement selected at step 57 and verify the signatures on the disbursement instrument against the maintained signature cards.  
**(MAS 3.8)**
61. Review no less than 10 voided disbursements [*Select an additional sample if the randomly selected sample from step 57 does not include the minimum number of voided disbursements.*] and determine if: (*NOTE*: If the court has less than 10 voided disbursements, review 100%.)
- a. "VOID" or some other equivalent marking is written across the face of the document. **(MAS 3.16)**
  - b. The voided disbursement is initialed by at least two staff members (if possible, a supervisor or higher). **(MAS 3.17)**

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- c. A reason for the void is included on the face of the document. **(MAS 3.16)**
- 62. Review the court's month-end voucher inventory for all months in the review period and determine if: **(MAS 3.13)**
  - a. All missing vouchers are investigated by the court.
  - b. If investigations reveal the disappearance of vouchers, verify that the court notified their local government of the missing document(s) and followed the local government's procedures.

**Section 4 – Conversion of Monetary Penalties Imposed by the Court to Alternative Sentencing and Modification of Sentencing**

- 63. Determine through interviews and observation if: **(MAS 4.1)**
  - a. Only judge(s) or appointed judicial officers have the authority to convert fines/fees to sentencing alternatives.
  - b. Individuals classified as non-judicial officers who have authority to convert fines/fees to sentencing alternatives are clearly identified in the court's written procedures. [*Document what individuals have been granted the authority to adjust fines and fees.*] (*NOTE: Clear identification includes position titles, authority types/levels, and amounts that may be converted.*)
- 64. If the court uses uniform conversion rates, determine through interviews and observation if: [*Document how the court converts monetary sentences.*] **(MAS 4.2)**
  - a. The court maintains published fine/fee conversion rates.
  - b. The court chooses to keep the conversion rates confidential; the conversion rates are readily available to court staff.
- 65. If the court does not use a uniform conversion rate to convert monetary sentences, determine through interviews if: **(MAS 4.3)**
  - a. The court documents the conversion rate in the defendant's case file and/or automated case management system.
  - b. All fine/fee conversions authorized by the judge are input to the case file and/or the automated case management system.

**Sentence Modification Testing**

- 66. Randomly select no less than 10 monetary sentence conversions and determine the following: (*NOTE: If the court has less than 10 monetary sentence conversions, review 100%.*)

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- a. If the original fine/fee information assessed and ordered is retained in the court records.
- b. Trace the conversion and subsequent payment (if applicable) to:
  - i. The case file(s).
  - ii. Financial history.
  - iii. Automated case management system (if applicable).
- c. If the court utilizes uniform conversion rates, determine if the uniform conversion rate is applied.
- d. If the court does not utilize a uniform conversion rate, determine if the imposed sentence conversion is fully documented and applied.

**Section 4A – Justice and Municipal Court Ordered Fines and Fees**

(NOTE: These procedures are only applicable to justice and municipal courts.)

67. Review court documentation and determine if the court is maintaining, on a monthly basis, or can generate upon request, an accurate listing of outstanding amounts of monetary penalties imposed by the court. [*Review all months in the period under review.*] (MAS 4A.1)
68. Review court documentation and determine if the court is maintaining, on a monthly basis, an aging listing of outstanding amounts of monetary penalties imposed by the court [*Review all months in the period under review.*] that includes: (MAS 4A.2)
  - a. Individual name.
  - b. Case/citation number.
  - c. Fines/fees originally owed to the court.
  - d. Outstanding dollar amounts.
  - e. Number of days amounts are outstanding based on the 30, 60, 90, 120+ day aging periods.
69. Review court documentation and determine if the court maintains a ledger that identifies outstanding amounts of monetary penalties imposed by the court, which are still owed to the court. (MAS 4A.3)
70. For the final quarter of the period under review, reconcile the outstanding monetary penalties imposed to the ledger mentioned in Step 69. (MAS 4A.4)
71. If the court utilizes an entity independent of the court to perform collections, determine if each entity remits a monthly report that indicates: [*Review the reports for each month in the period under review.*] (MAS 4A.5)
  - a. Amounts outstanding and collected from each individual.
  - b. Total amount of monies collected.

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72. Through interviews and observation determine if the court reviews cases where a defendant fails to appear on an outstanding case for collectability. **(MAS 4A.6)**
73. Review court documentation and calculate the monthly collection percentage for the last month in the period under review. **(MAS 4A.7)**

**Section 4B – District Court Ordered Fines and Fees**

*(NOTE: These procedures are only applicable to district courts effective July 1, 2011 (NRS 176, NRS 178, and NRS 353).)*

74. Through interviews and observation, determine if the court is forwarding all necessary information to the county treasurer or other office designated by the county to collect fines, administrative assessments, and/or fees resulting from an entered judgment of conviction against a defendant for a felony or gross misdemeanor. **(MAS 4B.2)**
75. Review court records regarding step 74 and determine if, on a **monthly** basis, the following information is transferred:
  - a. The name of the defendant.
  - b. The date of birth of the defendant.
  - c. The social security number of the defendant
  - d. The last known address of the defendant.
  - e. The nature and amount of money owed by the defendant.

*(NOTE: This information is often contained in the pre-sentence report prepared by the State of Nevada Department of Parole and Probation.)*

**Section 5 – Trust Accounts and Bonds**

76. Determine through interviews and observations if the court maintains trust funds in a bank account that is separate from the receipts obtained during normal operations. **(MAS 5.7)**
  - a. If the court does not keep a separate bank account for trust monies, determine if the court is able to accurately identify and reconcile trust monies separate from operating funds through their automated case management system, and through the monthly bank reconciliation procedures. ***[Document the method used to maintain monies held in trust.]***

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77. Review court documentation and determine if the court maintains logs and ledgers separate from normal cash receipts that track all money collected in conjunction with trust accounts that: **(MAS 5.8; MAS 5.9)**
- a. Contain information regarding bond, restitution, and other trust funds held by the court.
  - b. Reflect receipts, disbursements, and the outstanding balance for each case.

**Trust Account Testing**

78. Randomly select a minimum of 15 trust account transactions from the period under review and trace the transaction to: **(MAS 5.7; MAS 5.8; MAS 5.9)**
- a. The trust account receipt log.
  - b. The trust account general ledger.
  - c. The bank account where trust monies are maintained.
79. Based upon the sample selected at Step 78, determine if each transaction is properly segregated from operating funds. **(MAS 5.7; MAS 5.8; MAS 5.9)**
80. Evaluate the court's monthly trust account reconciliation and determine if the purpose for which the money was posted remains, requiring that the money continue to be held. **(MAS 5.10)**
- a. If the requirement to hold the trust no longer exists, determine if the court has made reasonable efforts to return the money to the party who posted it.
    - i. If the party posting the trust money could not be located and the money has been unclaimed for at least one year, determine if the court has followed the Nevada unclaimed property rules for remittance to the Nevada Treasurer or the county district attorney pursuant to NRS 4.3755(3).
81. Through observation determine if the court maintains a list of bonding companies and agents, including bonding limits of individuals who are authorized to post bonds with the court. (The bonding companies and agents are required by NRS 20.050 to post information annually with the County Clerk. If the court does not readily maintain this information, the court must be able to obtain this information from the local jail/detention center and the County Clerk.) **(MAS 5.4)**
82. Through observations and interviews determine if the court's procedures used to process bond forfeitures and exoneration of bonds are in accordance with NRS 178.506–NRS 178.532. **(MAS 5.5)**

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83. Evaluate the court's monthly bond reconciliation and determine if: **(MAS 5.6)**
- a. The status of all pending (active) and outstanding bonds are verified against the court order.
  - b. The bond tracking register is reconciled against the manual/automated case files.
84. Randomly select 15 bond refunds (to include bail), and verify that: *(NOTE: If the court has less than 15 bond refunds, review 100 %.)*
- a. The court only disbursed refunds upon court order. **(MAS 5.12)**
  - b. The bond money is returned to the original poster. **(MAS 5.13)**
    - i. In the event that the original poster requests money to be remitted to a third party, determine if: **(MAS 5.14)**
      1. The court obtained written authorization by the original bond poster indicating the third party should receive the disbursed funds.
      2. The court verified the third party's identity by reviewing a valid form of identification.
85. If the court collects and then disburses restitution payments, randomly select 15 restitution transactions and determine if pursuant to NRS 4.3755(3) and NRS 176A.430: *(NOTE: If the court has less than 15 restitution disbursements, review 100%.)* **(MAS 5.15)**
- a. The transaction was properly documented in the case management system and immediately distributed to the victim.
  - b. The restitution payment traces to the court order and verify that the restitution payment was made payable to the person named in the order.
  - c. The method and manner of payment was consistent with the order and not necessarily the court's internal procedures.

## **Section 6 – Bank Accounts**

### **Authority and Security**

86. Review court documentation and determine if the court permits only authorized individuals to open and close court operated bank accounts. [*Document the positions permitted to perform this function.*] **(MAS 6.1)**
87. Through observations and interviews document the following: **(MAS 6.2)**
- a. The circumstances in which a new bank account will be established.
  - b. The circumstances in which a bank account will be closed.
  - c. The name on the account(s) and the name of the banking institution(s) where the accounts are held. **(MAS 6.3; MAS 6.5)**

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- d. The type of bank account that is established (e.g., trust, interest-bearing, non-interest bearing).
  - e. Which court staff members have the authority to: **(MAS 6.7)**
    - i. Sign checks.
    - ii. Authorize electronic disbursements.
    - iii. Prepare bank deposits.
    - iv. Reconcile the court's bank statements.
  - f. Procedures employed to ensure separation of duties.
88. Through observations, interviews, and a review of documentation, determine if all of the court's bank accounts are insured by using generally accepted policies (e.g., FDIC insurance for all accounts  $\leq$  \$250,000, and ensuring accounts are collateralized if amounts are  $>$  \$250,000). [*Document how the court ensures that their accounts are collateralized (e.g., through their local government, Nevada pooled collateral through the Nevada Treasurer, or another similar entity providing collateral to safeguard and insure public monies).*] **(MAS 6.4)**
89. Review bank account information and trace each authorized signatory to the court's signature cards and determine if all cards are updated (if the court does not maintain the signature cards, this procedure is not applicable). **(MAS 6.6)**

### **Bank Deposits**

90. Through observations and interviews:
- a. Document the frequency of court bank deposits. **(MAS 6.8)**
  - b. Document the methods employed by the court to secure prepared deposits in a manner that precludes unauthorized access prior to transport. **(MAS 6.9)**
  - c. If the court does not make a daily bank deposit, determine if all payments received are reconciled to the cash receipts journal and/or the automated case management system on a daily basis. **(MAS 6.10)**
  - d. Document the security methods employed over the transport of deposits. **(MAS 6.14)**
91. Through observations and interviews, determine if the court deposits all payments in the same form as received by the court, unless the deposit is made by mail. **(MAS 6.11)**
92. Through observations and interviews determine if at least two separate court staff members create and verify bank (i.e., the creator is not the verifier) deposits. **(MAS 6.13)**

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93. If the court mails deposits to the bank, determine through observations and interviews if: **(MAS 6.12)**
- a. Cash payments are converted into a money order.
  - b. A copy of the deposit slip and the money order receipt is retained by the court.
  - c. Bank deposits are mailed through the U.S. Mail with a certified, return receipt for tracking purposes.
  - d. Deposits sent by other means (e.g., FedEx, DHL, UPS) are tracked to ensure proper delivery to the bank.

**Lost, Stolen, Stale Dated Instruments**

94. Determine through interviews, observation, and a review of court documentation if:
- a. A stop payment is placed on stale dated instruments after an established number of days identified by the court's operations. [*Document the number of days.*] **(MAS 6.16)**
  - b. The court researches all lost or stolen instruments to ensure they have not been cashed. Once research has proven the instrument is still active, a stop payment is requested. **(MAS 6.17)**
95. Any time the court issues a replacement payment, whether through voucher request or the issuance of a new check, determine if the newly issued check number and/or voucher request number is cross-referenced to the cancelled check and this information appears on all case file records. **(MAS 6.18)**
96. Determine if the court investigates stale dated instruments (e.g., outstanding checks over 180 days old) and: **(MAS 6.19)**
- a. The investigations include notifying individuals of outstanding checks by calling or sending correspondence.
  - b. The court retains all correspondence records evidencing investigation.

**Unclaimed Property**

(NOTE: Unclaimed restitution is not applicable under the unclaimed property rules set forth by the Nevada Revised Statutes and the Nevada Treasurer. Refer to NRS 4.3755(3) and NRS 176A.430 for unclaimed restitution procedures.)

97. Determine if the court identifies and remits unclaimed property (e.g., stale dated instruments) annually as required by the rules set forth by the Nevada Treasurer (<https://nevadatreasurer.gov>). **(MAS 6.20)**
98. Determine if the court performs due diligence on unclaimed property by attempting to contact the business or individual at the last known address on file, not less than 60, nor more than 120 days before the unclaimed property report is due for each owner whose balance is more than \$50. **(MAS 6.21)**

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99. Determine if all unclaimed property (i.e., bail refunds) is tracked by the court and kept in a secure location until remitted to the Nevada Treasurer or county district attorney's office. **(MAS 6.22)**

**Bank Account Testing**

100. Randomly select 1% of each bank deposit not to exceed 100 deposits and perform the following:
- a. Trace the prepared deposit slip to the deposit receipt or other alternative method.
  - b. Recalculate the deposit.
  - c. Trace the credited deposit to the general ledger.
  - d. Trace the deposit to the bank statement and subsequent reconciliation.
  - e. Examine the deposit and verify that:
    - i. The established procedures were followed with regards to the preparation and verification as detailed in step #92.
    - ii. Deposits were made on the established days (if deposits are not made daily) as detailed in step #90.

**Section 7 – Financial Management**

101. Determine if, on at least a daily basis, the court posts all financial transactions processed into at least one of the following documents: **(MAS 7.1)**
- a. The cash receipts journal.
  - b. The cash disbursements journal.
  - c. The automated case management system.
102. Determine if on a daily basis: **(MAS 7.2)**
- a. Each court staff responsible for a lock box, cash drawer, locking cash bag, and safe/vault verify beginning operating funds before usage, and document the count on a checkout sheet.
  - b. Each court staff responsible for operating funds counts their lock box, cash drawer, locking cash bag, and safe/vault after each shift or when staff responsible for the operating funds change, and document the count on a checkout sheet.
  - c. Each court staff reconcile and balance all monies received after each shift with the cash receipts journal. Any variances noted must be documented and investigated timely.
  - d. An independent court staff member verifies and reconciles the daily deposit with the cash receipts journal. Any variances noted are documented and investigated timely.

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103. Determine if the court posts all financial information into a general ledger on a monthly basis. **(MAS 7.4)**
- a. If the court is not responsible for posting to the general ledger, determine if the local government that handles their general ledger accounts is provided a summary report on a monthly basis and:
    - i. Determine if the provided summary report contains enough detail to allow the local government to post financial information into the general ledger on the court's behalf.
104. If the local government posts court financial information to the general ledger, determine if the court requests and is provided with a summary of financial information posted on a monthly basis. **(MAS 7.5)**
105. Through interviews, observation, and a review of court documentation, determine if on a monthly basis court staff: **(MAS 7.6)**
- a. Balance the cash receipts journal.
  - b. Balance the cash disbursements journal.
  - c. Reconcile payment receipts with deposits.
  - d. Prepare a bank reconciliation that includes documentation of any discrepancies between the bank or local government treasurer's records and the court's records.
  - e. Reconcile the record of open items, such as bonds, with all bank accounts and cash balances.
  - f. Reconcile voucher requests processed by the local government with checks issued (if used by the court).
  - g. Reconcile the petty cash fund, including documenting any variances noted (if used by the court).
106. Document how the court ensures an independent verification of monthly reconciliations [e.g., bank reconciliation] is performed and documented to ensure accuracy of the court's financial records. **(MAS 7.7)**
107. Determine if the court maintains daily and monthly financial reconciliations and supporting documentation in accordance with the administrative record retention schedule as detailed earlier in the document. **(MAS 7.8)**
108. Determine if the court retains the following specific records for each bank account as required by the administrative record retention schedule: **(MAS 7.9)**
- a. Copy of the bank reconciliation.
  - b. Outstanding checks.
  - c. Deposits in transit.
  - d. Bank statements.
  - e. Canceled checks.

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- f. Canceled deposit slips.
  - g. Bank issued debit and credit memos.
109. If the court is not responsible for its bank account(s), determine if the city/county local government reconciles the bank account on the court's behalf. **(MAS 7.10)**
110. Review court documentation and determine if the court has prepared documents and a remittance report as required by their local governments for the remittance of local and state funds collected on a monthly basis. **(MAS 7.11)**

**Financial Management Testing**

111. For each month in the period, examine each bank reconciliation to determine and document if:
- a. The reconciliation is accurate.
  - b. Discrepancies identified are investigated with the results and follow-up procedures documented.
112. For all bank accounts controlled by the court, re-perform the bank reconciliation for the last month in the audit period.

**Section 8 – Computer Access and Security**

113. Evaluate the court's standards over computer access and security and determine through observations and interviews if:
- a. All computerized systems used by the court are secured in a manner that prevents unauthorized individuals from accessing the systems. ***[Document how the court prevents unauthorized individuals from accessing the system.]*** **(MAS 8.1)**
  - b. The court provides individual authorizations and passwords to each judge and court staff member accessing their computerized systems. **(MAS 8.2)**
  - c. Authorization passwords are changed on a quarterly basis unless the court's local government requires stricter password change requirements. **(MAS 8.3)**
  - d. If the computerized systems do not automatically prompt for password changes, the court documents changes on a password change log. **(MAS 8.4)**
    - i. Determine if the password change log contains:
      - 1. Date of password change.
      - 2. Name of individual.
      - 3. Individual's initials/signature evidencing the change.
114. If the court's automated case management system assigns payment receipt numbers that can be overridden, or the numbering can be altered due to system failures, verify through interviews and observations that the court maintains a log indicating the following information: **(MAS 8.5)**

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- a. Individual accessing the system. [*Determine if the individual accessing the system had appropriate authorization.*]
- b. When the system was accessed.
- c. The reason for altering the numbering mechanism.

(NOTE: If a vendor or state/local government has access to the court's automated case management system, the vendor or state/local government is responsible for maintaining such access logs.)

115. Review court documentation and determine if the court audits its fee codes and fee schedules (e.g., distribution schedule/breakout table) to verify funds are being distributed appropriately based upon NRS or other applicable statute at least every 6 months. (MAS 8.6)
116. Through interviews and observations of the court operations, document the individual(s) who have access to override the court's fee codes and fee schedules [e.g., distribution breakout table], as well as the circumstances in which these items would be overridden. (MAS 8.7)

#### **Payment Card Data Security (Credit Card Information Security)**

117. If the court accepts credit and debit cards in person, via telephone, or through other methods, review appropriate documentation to determine if the court is complying with PCI-DSS audit and reporting standards<sup>1</sup>. (MAS 8.8; MAS 8.9; MAS 8.10; MAS 8.11; MAS 8.12)

#### **Section 9 – General Administrative Security and Key Controls**

118. Evaluate the court's operations and document which positions are responsible for changing locks and/or combinations.
119. Review the court's operations and determine if:
  - a. Upon termination the court requires employees to return issued keys to locking devices and areas. (MAS 9.1)
  - b. The court changes combinations and locks (as necessary) upon termination of employees with access to court funds. (MAS 9.2)
120. Review the personnel key log/listing (or equivalent) showing individuals who have been issued keys to locations where payments, disbursements, and operating funds are secured and verify that all keys are accounted for. (MAS 9.3)

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<sup>1</sup> The purpose of this requirement is to assess compliance with the applicable requirements not to perform the procedures required pursuant to PCI-DSS standards.

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**Section 10 – Record Retention**

121. Review the court’s record retention policies and determine if the court is in compliance with the Nevada Courts Administrative Record Retention Schedule as directed by the Supreme Court of Nevada (ADKT 410 issued on April 13, 2010, or subsequent amendments). **(MAS 10.1; MAS 10.2)**

**Section 11 – Enforcement of Court Orders Imposing Monetary Sanctions  
(Optional for All Courts)**

*[If the court chooses to implement procedures designed to collect outstanding fines/fees owed to the court, review court operations for compliance with Minimum Accounting Standards Version 3.0.]*

122. Review the court’s established procedures that enforce and monitor the collection of fines, fees, and restitution, and document the individuals responsible for performing collection practices: **(MAS 11.1)**
- a. Court staff.
  - b. Internal collections department.
  - c. Outside collection agency.
  - d. Cooperative agreement with the Office of the Nevada State Controller or the Nevada Department of Parole and Probation.
  - e. Some other method.
123. Review the court’s established procedures and determine if the court performs collection procedures on at least a quarterly basis that includes any of the following: **(MAS 11.2)**
- a. Generate and send collection (dunning) letters.
  - b. Issuance of warrants for failure to pay/appear (as necessary).
  - c. Utilization of the Office of the Nevada State Controller through a cooperative agreement.
  - d. Garnishment of wages.
  - e. Seizure of property.
124. For individuals indicating indigence, determine if court staff performs, documents, and maintains a financial screening to determine an individual’s ability to pay. **(MAS 11.3)**
125. Review the financial screening and determine if the following information is obtained: **(MAS 11.4)**
- a. Monthly income and expenses.
  - b. Assets.
  - c. Vehicles.

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- d. Credit cards and associated debt.
  - e. Results of a performed credit check.
126. Determine if the court assesses a collection, late, or installment payment plan fee. **(MAS 11.5)**
127. If the court assesses the fee documented at step 126, randomly select 25 (if the court has less than 25, select 100%) active case dockets where a payment plan has been established or is currently in collections, and trace the assessed fees to the court's applicable financial records.
128. Determine if the court collects the following information from each individual who pays amounts owed on an installment payment plan: **(MAS 11.6)**
- a. Current address.
  - b. Phone numbers including home/work/cell.
  - c. Social security number.
  - d. Driver's license number.
129. Determine if all personal information collected by the court is secured in a manner that prevents the possibility of unauthorized use and access. **(NRS 603A and Supreme Court rules) (MAS 11.7)**
130. If installment payment plans are offered and the court assesses collection fees and installment fees, determine if the fees are listed individually in the case files and/or the automated case management system. **(MAS 11.8)**
131. If installment payment plans are offered to defendants, determine if the court has established minimum payment amounts. **[Document the established minimum payment amount or percentage.] (MAS 11.9)**
- a. If the court has established minimum amounts, determine if this is communicated to individuals at the time of their appearance in which the payment plan is approved.
132. For each defendant authorized to make installment payments of fines, fees, restitution, and other associated court costs, determine if the court maintains records indicating the following information: **(MAS 11.10)**
- a. Case number.
  - b. Defendant name.
  - c. Address.
  - d. Date of sentence.
  - e. Amount assessed.
  - f. Payment terms.
  - g. Payment date.

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- h. Receipt number(s).
  - i. Receipt amount(s).
  - j. Remaining balance due.
133. Determine if installment payments received by the court are distributed in accordance with applicable Nevada Revised Statutes. **(MAS 11.11)**
134. Determine if the court documents all community service performed and incarceration served in lieu of payment for amounts owed in the manual case file and/or the automated case management system to avoid issuing warrants or suspending driver's licenses for individuals in compliance with the court's payment requirements. **(MAS 11.12)**
135. If the court utilizes property seizures, determine if they are converted to cash and recorded separately in the manual case file and/or automated case management system. **(MAS 11.13)**
136. If the court utilizes wage garnishments, determine if they are recorded separately in the manual case file and/or the automated case management system. **(MAS 11.14)**
137. Determine if the court is able to identify individuals/cases in which arrest warrants have been issued for failure to pay/appear. **(MAS 11.15)**
138. Determine if on an annual basis, the court reviews outstanding amounts ordered and owed to the court greater than 5 years old, to determine the likelihood of collecting amounts. **(MAS 11.16)**
139. If the court determines amounts owed on cases are uncollectible, determine if the court classifies the cases as closed or inactive and suspends the associated dollar amounts. **(MAS 11.17)**
140. If the court determines amounts owed on cases should be written-off, determine if the following information is documented in the case files and/or the automated case management system: **(MAS 11.18)**
- a. The reason for write-off.
  - b. The approval from the judge(s) and/or court management.
  - c. The amounts and adjustment.

## Section 12 – Definitions

**Administrative record retention schedule** – A schedule adopted by Supreme Court administrative order which identifies the minimum amount of time that administrative court records must be kept to satisfy operational, legal, fiscal and historical needs. The purpose of the retention schedule is to establish and monitor the retention, storage, and destruction of records. The retention periods are assigned according to the record's useful business life within a court, applicable statutes and regulations, and any policies. The retention schedule is a living document designed to reflect each court's records and procedures. It will be reviewed and updated on a regular basis. Local situations may require retention beyond the periods listed, and nothing prevents a court from retaining records longer than the specified period of time. (In the Matter of the Creation of a Committee to Review the Preservation, Access, and Sealing of Court Records: Order Adopting Schedule for Retention of Administrative Records, 2010)

**Automated Case Management System** – An automated system, which electronically links financial transactions with: case financial records, cash receipts, disbursements journals, and other appropriate accounting journals and ledgers. The system can also be used by the court to track, process, and manage case files with the court. The automated case management system may have different modules. (Minimum Accounting Standards Version 3.0, 2012)

**Bond (Judicial)** – A cash or surety instrument required to be given in a court proceeding established pursuant to statutes, rules, and/or court order. (Merriam-Webster's Dictionary of Law, 1996)

**Case Financial Record** – The listing of financial sanctions assessed in a case that includes receipts, disbursements, and the balance held or due on the case. (Minimum Accounting Standards Version 3.0, 2012)

**Cash Receipts Journal** – The listing of all monies received by distribution type (juvenile and city/county administrative assessments, domestic violence programs, divorce fees, bail bond filing fees, 90% forfeiture for victims of crime, 10% forfeiture for specialty courts, etc.) by date. (Minimum Accounting Standards Version 3.0, 2012)

**Change Fund** – A separate amount of money kept at the court in a secure manner used solely to provide for the exchange of larger denominations into smaller denominations for cash drawers, lock boxes, locking cash bags, safe/vault used in the daily operations of the court. (Minimum Accounting Standards Version 3.0, 2012)

**Court Staff** – A non-contract employee of the court, including judges, other judicial officers, clerk staff, and local government employees accepting payments on the court's behalf. (Minimum Accounting Standards Version 3.0, 2012)

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**Disbursements Journal** – The listing of all payments made by the court by distribution type (restitution, administrative assessments, local government and state fines, victims of crime, etc.) by date. The journal may be a combination of computer reports, check register stubs, or copies of check request forms/voucher request forms containing required information. (Minimum Accounting Standards Version 3.0, 2012)

**Independent Contractor** – Someone not employed as a staff person of the court including a payment processor, a defensive driving school provider, collection agency, alcohol screener, or any other school, agency or provider that performs services to carry out court orders. (Minimum Accounting Standards Version 3.0, 2012)

**Monetary Penalties Imposed by the Court** – Money owed to the court as the result of a judicial order or court policy, but not paid at the time of imposition of the order or policy. Generally, these penalties are composed of fines and/or fees imposed by the court and the defendant is granted time to pay the ordered amounts. (Minimum Accounting Standards Version 3.0, 2012)

**Petty Cash** – Funds used to make small operational purchases (e.g., office supplies, postage, juror lunches, etc.). The petty cash fund should be a separate fund from the court's normal operating banks. (Minimum Accounting Standards Version 3.0, 2012)

**Remittance/Transmittal Report** – 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. This also includes a report prepared by the court and submitted to the Nevada Controller listing how monies collected by the court are to be allocated by the Controller. (Minimum Accounting Standards Version 3.0, 2012)

**Trust, Trust Account, Money held in trust** – Money collected by the court as a result of court order or policy that may be ordered to be refunded to a party other than the court or other state entity. Examples of money held in trust include jury fees deposited prior to a civil trial, cash bail or cash bond posted by a defendant prior to adjudication of a criminal case, mediation fees posted by parties in a civil case, or restitution collected by the court on behalf of a victim in a criminal case. Trust accounts should be kept separate from accounts that track fines and fees imposed and/or collected by the court. (Minimum Accounting Standards Version 3.0, 2012)

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**Works Cited**

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