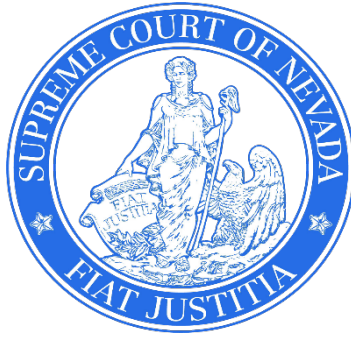




NEVADA COURTS

Minimum Accounting Standards

Version 4.0

July 1, 2026

Administrative Office of the Courts Administration Division
Audit Unit

www.nvcourts.gov

Supreme Court of Nevada
ADMINISTRATIVE OFFICE OF THE COURTS

MINIMUM ACCOUNTING STANDARDS

Table of Contents

Background.....	1
Instructions	3
Section 1 - Written Procedures	5
General.....	5
Section 2 – Payment Handling and Receipting.....	10
Mail Payments	11
Manual and Computerized Receipting Requirements.....	12
Manual Payment Receipts	13
Computerized Payment Receipts.....	14
Payment Receipt Voids and/or Reversals.....	14
Payments Received by Other Government Entities and Independent Contractors on the Court’s Behalf	15
Safeguarding Operating Funds, Payments, and Payment Receipt Records	16
Change Fund	17
Petty Cash	18
Insufficient Funds	18
Determining What is Owed the Court and Authority to Adjust Amounts Owed to the Court	19
Recording Payments	19
Section 3 - Disbursement Procedures.....	20
Cash Disbursements.....	20
Check Disbursements.....	20
Voucher Requests	21
Voiding and/or Reversing Disbursement Instruments	22
Section 4 – Conversion of Monetary Penalties Imposed by the Court to Alternative Sentencing and Modification of Sentencing	24
Section 4A – Reserved for Future Reference.....	25
Section 4B – District Court Ordered Fines and Fees	25
Section 5 – Trust Accounts and Bail Bonds.....	25
Bail Bond Refunds	27
Restitution.....	27
Section 6 - Bank Accounts.....	28
Authority and Security	28
Bank Deposits for General and Trust Accounts.....	29

Supreme Court of Nevada
ADMINISTRATIVE OFFICE OF THE COURTS

MINIMUM ACCOUNTING STANDARDS	
Lost, Stolen, Stale Dated Instruments.....	30
Unclaimed Property	30
Section 7 - Financial Management	31
Section 8 - Computer Access and Security	33
Password Security Requirements.....	33
Case Management System Security	33
Payment Card Data Security (Credit Card Information Security).....	34
Section 9 – General Administrative Security and Key Controls	36
Section 10 - Record Retention.....	36
Section 11 - Enforcement of Court Orders Imposing Monetary Sanctions (Optional for All Courts).....	37
Section 12 – Definitions	41
Addendum Alternative Procedures	47

MINIMUM ACCOUNTING STANDARDS

Background

All courts in the State of Nevada are considered “state courts” as identified by Article 6, Section 1 of the Nevada Constitution, which states, “The judicial power of this State shall be vested in a court system, comprising a Supreme Court, district courts, and justices of the peace. The Legislature may also establish, as part of the system, courts for municipal purposes only in incorporated cities and towns.”

The purpose of the revised Minimum Accounting Standards (MAS) is to provide Nevada courts with a policy that defines the requirements for financial operations, internal accounting, and financial management controls. This policy reflects generally accepted accounting practices. Courts should use the MAS to develop individual procedures for internal controls and create segregation of duties, to help prevent misappropriation of public funds or other associated crimes. It is essential that courts document the attestation of these procedures to provide evidence of compliance and ensure proper oversight. The individual court’s written procedures should be designed to promote the reliability of the court’s records and assist in detecting errors.

The Minimum Accounting Standards must be addressed by every Court, regardless of whether a particular standard applies to that court’s functions. As minimum standards, Courts are encouraged to impose stricter requirements in their procedures.

The Nevada Supreme Court originally ordered the Minimum Accounting Standards (MAS) for Nevada’s justice and municipal courts in February 1997. Recommendations from the Legislative Council Bureau, the Nevada Judicial Collections Task Force, and the Judicial Council of the State of Nevada (JCSN) led to the development of the Minimum Accounting Standards, Version 2.0. This version was completed by the Supreme Court and applied to all district, justice, and municipal courts in the state pursuant to the Supreme Court order dated October 2, 2006. In order to implement recommendations from the Legislative audit, the Supreme Court hired two Judicial Branch Auditors in October 2006 and September 2009, respectively.

Workgroups were subsequently formed at the request of the State Court Administrator in October 2009 and again in September 2016 to review and update the standards. These efforts focused on clarifying requirements to reflect evolving court operations, strengthening internal controls, and making necessary administrative corrections. As a result of consideration of these changes, and with approval from the Judicial Council of the State of Nevada, Court Administration Committee, the workgroup presented updated standards to the Judicial Council of the State of Nevada for approval. The Supreme Court adopted the updated document on January 19, 2018, implementing MAS Version 3.1.

Most recently, the Administrative Office of the Courts (AOC) Audit Unit launched a new workgroup in March 2025 to revise MAS from Version 3.1 to Version 4.0. This revision

MINIMUM ACCOUNTING STANDARDS

modernizes the standards by addressing outdated content and aligning them with current operational and technological needs.

Key changes include:

1. Adoption of updated technology standards
2. Clarification of existing requirements
3. An addendum with alternative procedures to provide greater flexibility
4. Launch of a Secure Online Tip Submission Form to improve governance
5. Removal of the 4-year external audit requirement, as the AOC Audit Unit now has the resources to conduct audits internally, streamlining compliance while preserving oversight
6. General clean-up and reorganization for improved clarity and usability

The implementation of MAS Version 4.0 strengthens fiscal guidance, modernizes oversight practices, and supports Nevada's courts in maintaining transparency, efficiency, and accountability. With these updates, the MAS now better reflects current operational realities, provides clearer direction to court staff, and ensures the judicial branch remains equipped to meet evolving financial and technological demands.

As a result of these changes and with the approval from the Judicial Council of the State of Nevada, Court Administration Committee, the workgroup presented updated standards to the Judicial Council of the State of Nevada for approval. The Supreme Court adopted the updated document on **January 19, 2018**.

Accordingly, pursuant to the Supreme Court's order, all courts in the state will follow the new procedures outlined here and in the instructions.

The Order provides:

- A. MAS shall be considered as the policy the courts in the state must follow to develop internal financial controls and recordkeeping.
- B. All courts must adopt written procedures to implement this policy within their courts.
- C. Courts must submit their written procedures electronically to the AOC Audit Unit in accordance with the biennial schedule assigned to their group, as outlined in this Order. The first submission for each court shall be due no later than March 1 of the first year listed in the group's schedule (Group 1 beginning March 2027; Group 2 beginning March 2028). No extensions will be granted. After the initial submission, courts will continue to submit their written procedures every two years, following their group's assigned schedule.
- D. The Supreme Court recognizes and adopts the Audit Charter Statement as part of its order and requires compliance by the courts with the reporting requirements. Pursuant to this Charter, the AOC auditors shall be given

MINIMUM ACCOUNTING STANDARDS

unrestricted access to court records, digital files, IT systems, case management systems, physical property, and court personnel, supporting full transparency and data accessibility. Information obtained in audits is managed confidentially, similar to internal custodianship standards.

The process will continue to raise the level of accountability and responsibility in dealing with financial matters facing the court, thus promoting a high level of public trust in the judiciary.

Instructions

1. Development of written procedures

All courts shall develop written procedures for the implementation of the Minimum Accounting Standards (MAS) policy within their courts. Written procedures are required for all individual operations (e.g., juror payment offices, clerk of the court, separate operations for family and criminal/civil/traffic) within the court's jurisdiction.

2. Reporting requirements

On the submission schedule contained in the Supreme Court's Order dated **January 19, 2018**, courts shall submit a copy of their written procedures electronically to the AOC Audit Unit no later than **March 1** of the scheduled year. Thereafter, on the biennial schedule, courts shall submit their written procedures electronically to the AOC Audit Unit. Courts may submit revised written procedures section changes in lieu of their entire written procedures or their entire revised written procedures in order to comply with the Supreme Court's Order as long as all changes are addressed in their submission to the AOC Audit Unit.

The Supreme Court Order has established the following submission schedule

1. All district, justice, and municipal courts in Carson, Storey, Washoe, Lyon, Churchill, Elko, Lander, Mineral, Pershing, Humboldt, and Douglas counties (41 courts), identified as **group 1**, shall submit biennial written procedures submissions, as follows:
 - a. Beginning in **March 2027**, and each odd-numbered calendar year thereafter, all **group 1** courts shall submit their entire revised written procedures or written procedures section changes to the AOC Audit Unit.
2. All district, justice, and municipal courts in Esmeralda, Nye, Lincoln, Eureka, White Pine, and Clark counties including the Supreme Court (33 courts) identified as **group 2**, shall submit biennial written procedures submissions, as follows:
 - a. Beginning in **March 2028**, and each even-numbered calendar year thereafter, all **group 2** courts shall submit their entire revised written procedures or written procedures section changes to the AOC Audit Unit.

MINIMUM ACCOUNTING STANDARDS

3. AOC audits

Courts shall submit to MAS audits and other related Judicial Audits conducted by AOC Audit Unit upon request. The AOC Audit Unit may also conduct audits at its own discretion at any time.

If the AOC Audit Unit requires any corrective action/s because of noted deficiencies in the procedures of a court, or makes any recommendation/s following an audit of the court, the court shall submit written procedure/s and action plans addressing the required action/s including the court's projected timetable electronically to the AOC Audit Unit within **30 days** from receipt of the notice of action.

4. Assistance with audits and access to records

Courts shall provide the AOC auditor(s) open access to all the judiciary's records, digital files, IT systems, case management systems, physical properties, and personnel supporting full transparency and data accessibility during the performance of an audit. Read only access to all case management systems shall be provided to the AOC auditor(s) for the performance of the audit. If necessary, these items shall be produced at the offices of the Supreme Court or delivered electronically to the AOC Audit Unit upon request. Information obtained in audits is managed confidentially, similar to internal custodianship standards.

5. Interpretation and application of the standards

The standards are designed to be the minimum internal controls each court must follow. It is understood that courts might not be able to fully comply with the standards due to various circumstances. However, each court should be making concerted efforts to comply with the intent of the standards, which includes utilizing alternative processes or procedures to accommodate the court's operations or its local government's operational requirements.

To allow flexibility while ensuring accountability, an Addendum to MAS Version 4.0 has been developed. The Addendum lists approved alternative procedures and specifies which MAS standards they meet the intent of. Courts using these alternatives must review the Addendum to confirm their practices meet the intent of MAS and are properly documented.

Questions about MAS compliance, including how to interpret the standards or apply alternative procedures, should be directed to the AOC Audit Unit at auditor@nvcourts.nv.gov

MINIMUM ACCOUNTING STANDARDS

Section 1 - Written Procedures

These MAS standards shall be the Policy used by each court in the state. The court should establish an accounting system that is organized and efficient. This includes being able to provide sufficient documentation for audit purposes. The court's accounting system should provide efficient accumulation, recording, and reporting of all transactions. It must also allow for adequate separation of duties including authority and responsibility of its staff. Ultimately, the purpose of the court's accounting system, whether manual or computerized, is to provide accurate reporting of all court transactions which includes methods of detecting errors and fraud. Each of the court's processes shall be documented in detail in its written procedures.

General

- 1.1) The court must maintain detailed, written procedures addressing their operating practices and the items contained in this section and throughout the Minimum Accounting Standards. Any items/sections of the MAS which are not applicable to the court's operations should be addressed and documented [e.g. Not applicable or N/A] as such in the court's written procedures. Alternative procedures used by the court to satisfy standards contained in this document should be included in the court's written procedures.
- 1.2) The court's written procedures should include separation of duties, including authority and responsibility for its staff as well as the items listed below in addition to addressing the standards identified in this document:
 - a) Payment handling and receipting procedures for all manual and computerized systems utilized by the court that demonstrate compliance with MAS, including:
 - i) Types of payments accepted by the court.
 - ii) Individuals/positions responsible for payment handling and receipting.
 - iii) Individuals/positions involved with voiding receipts.
 - b) Disbursement procedures for all manual and computerized systems utilized by the court that demonstrate compliance with MAS, including:
 - i) A description of each type of disbursement that is made [e.g., vendor claim, trust account refunds, overpayment refunds, juror payments, court ordered payments, employee travel costs, and monthly payments to local and state governments].

MINIMUM ACCOUNTING STANDARDS

- ii) Individuals/positions who have authority to approve (sign or otherwise authorize payment).
 - iii) Individuals/positions that have the authority to disburse each type of payment.
 - iv) The local government's involvement in the court's disbursement process.
- c) Enforcement of court-ordered fine and fee procedures for manual and computerized systems utilized by the court that demonstrate compliance with MAS, including:
 - i) The court's methods of enforcement of fines and fees are owed.
 - ii) The offering of jail time or community service in lieu of payment.
 - iii) Payment plan offering.
 - iv) Wage garnishment and property seizure procedures.
- d) Trust and bond procedures that demonstrate compliance with MAS, including:
 - i) The type of trust money and bonds accepted by the court.
 - ii) Individuals/positions handling these accounts.
 - iii) Tracking of funds.
 - iv) Individuals authorized to refund trust and bond money.
- e) Bank account procedures for all manual and computerized processes used by the court that demonstrate compliance with MAS, including:
 - i) Who has control over the account (court and/or local government).
 - ii) The court's involvement with the account(s) and the local government's involvement with the account(s) [e.g., whose name is the account in].
 - iii) Circumstances in which bank accounts will be opened/closed, including specific individuals who have authority.
 - iv) How accounts are collateralized [e.g., through the local government or Nevada pooled collateral].
 - v) Frequency of bank deposits.
 - vi) The length of time before stop payment procedures are put into motion.
 - vii) Individuals/positions responsible for bank account reconciliations and independent verifications.

MINIMUM ACCOUNTING STANDARDS

- f) Financial management procedures for all manual and computerized processes used by the court that demonstrate compliance with MAS, including:
 - i) Individuals/positions responsible for posting information to the court's management ledgers/journals.
 - ii) Individuals/positions responsible for posting information to the general ledger [e.g., court staff members/local government].
 - g) Computer access and security for all manual and computerized processes used by the court that demonstrate compliance with MAS, including:
 - i) Securing systems to prevent unauthorized access, enforcing strong and confidential individual passwords (with best practices and multi-factor authentication for privileged accounts), and ensuring each judge and staff member has their own unique login credentials.
 - ii) Applicability of the payment card industry standards (PCI-DDS), including the retention of the self-assessment questionnaire and the individual or local government staff responsible for completing the self-assessment questionnaire annually.
 - h) General administrative security, badge, and key controls for all manual and computerized processes used by the court that demonstrate compliance with MAS, including:
 - i) The individuals responsible for changing badge access and locks/combinations.
 - ii) Storage and access to duplicate keys.
 - iii) Maintenance of a personnel key and badge access logs/listings showing individual employee access to locations where payments, disbursements, and operating funds are secured.
 - iv) Procedures followed when court staff separate from employment with the court.
 - v) Restricting public access to areas where court monies and financial records are stored by allowing only authorized individuals and posting signs that limit admittance, including access to areas controlled electronically.
- 1.3) Written MAS procedures should be provided and readily available to all court staff and individuals who are involved with court operations.
- 1.4) The court must maintain evidence that written MAS procedures are provided to

MINIMUM ACCOUNTING STANDARDS

its staff/local government, as applicable. Acceptable evidence is:

- a) Copies of emails evidencing distribution of information, and/or
 - b) Written acknowledgement forms from court staff evidencing they have received/read the written procedures.
- 1.5) The court shall review and update their detailed, written MAS procedures at least once every two years to correspond with their biennial submissions. [Refer to the [Instructions](#) for additional information.]
- 1.6) The court's written MAS procedures must document a unique version number and date, distinct from the general MAS, on each page. [e.g., MAS Procedures VX.X, effective MM/DD/YYYY]
- 1.7) All updates to the written MAS procedures should contain the court's updated version number and the revision date.
- 1.8) **Reporting Suspected Suspicious Activity and Known Fraudulent Activity**

Court staff who suspect, or have concerns regarding, any type of suspicious or fraudulent activity in the course of their duties, or who have knowledge of such activities, must immediately report these concerns to their immediate supervisor and/or the court's administrative heads. The administrative heads are responsible for assessing the facts and concerns that led to the suspicion of fraudulent activity and for determining whether an investigation is warranted.

The court's administrative heads must promptly notify the AOC Audit Unit of any suspected fraudulent activities.

Reporting Process

To ensure proper documentation and escalation, court leadership should submit a formal notification to the AOC Audit Unit via email at auditor@nvcourts.nv.gov.

Formal Notification Sample *(For Standard Reporting by Court Leadership Only)*

Case Reference: 01 Year

To: AOC Audit Unit

Please be advised that (Court Name) initiated an internal investigation

MINIMUM ACCOUNTING STANDARDS

on (Month/Date, Year) into potential fraudulent activities by (Position).

Disposition Explanations:

A) Please be advised that (Court Name) has concluded an internal investigation into potential fraudulent activities by (Position). It was determined that the (Position) was not responsible for fraudulent activities.

OR

B) Please be advised that (Court Name) has concluded an internal investigation into potential fraudulent activities by (Position). It was determined that the (Position) was responsible for fraudulent activities. There is sufficient proof to confirm embezzlement (or other reasons) of court funds in the amount of \$____.

If applicable, the court should include details of any disciplinary action administered and/or indicate whether the investigation case notes have been forwarded to the District Attorney's Office for review.

If multiple internal investigations are in progress, the court should reference each instance individually, using the following case referencing format: 01 Year, 02 Year, 03 Year, and so forth.

Anonymous Reporting

Reported concerns must pertain to Nevada courts or entities under the Nevada Judiciary's oversight.

Individuals, including court staff, external parties, and members of the public, may report concerns anonymously through the secure web form. Anonymous reports are not required to follow the formal reporting instructions outlined above and may originate from anyone with relevant concerns. No personal information is required for anonymous submissions.

To report suspected fraudulent activity or other relevant concerns anonymously, use the secure web form at [Suspicious & Fraudulent Activity Reporting](#).

For questions about these reporting requirements, contact the AOC Audit Unit at auditor@nvcourts.nv.gov

MINIMUM ACCOUNTING STANDARDS

Section 2 – Payment Handling and Receipting

- 2.1) The court must post the payment receipting procedures that are applicable to customers at a conspicuous location at the court and on the court's website and/or the local government website.
- 2.2) The court's posted payment receipting procedures must contain the following information:
 - a) Types of payment accepted [e.g., cash, credit/debit card, personal check, cashier's check, money order, traveler's check, third party checks]
 - b) The court's policy for 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 the payment made
 - 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]
- 2.3) The court should have an established procedure on identifying and handling counterfeit cash. This procedure may include, but is not limited to, the use of verification methods or tools, reporting and documenting the incident, and implementing other investigative controls in accordance with U.S. Department of the Treasury and U.S Secret Service Deterrence and Reporting Guidelines.
- 2.4) All check payments [e.g., personal, business, money order, cashier check, traveler's check] received by the court should contain the following information:
 - a) Date.
 - b) Payable to the court or local government (as applicable).
 - c) Amount of payment in U.S. dollars, expressed in both numeric and written form
 - d) Signature of the presenter on the face of the instrument.
- 2.5) The court should ensure third party checks (if accepted) are properly completed, and contain the following information:
 - a) Date
 - b) Payable to the court

MINIMUM ACCOUNTING STANDARDS

- c) Amount of payment in U.S. dollars, expressed in both numeric and written form
 - d) Signature on the face of the instrument
 - e) Signature of the individual presenting the check
 - f) Corresponding case number
- 2.6) Court staff should endorse all checks received immediately with the court's bank endorsement stamp. At a minimum, endorsement should occur no later than the end of the business day. If the court electronically scans instruments as required by their local government, the court must ensure instruments are properly handled to prevent the potential for misappropriation.
- 2.7) *Reserved for Future Reference*
- 2.8) If the court takes debit/credit card payments through an electronic credit card-processing system/reader [i.e., point of sale system], court staff should process a customer's credit card payment with that automated system/reader. If an electronic credit card-processing system/reader (point of sale system) is not used, court staff must manually document the credit card information using a carbon copy, manual credit card processing machine. This includes following rules set forth by the PCI-DSS.
- 2.9) The court shall follow all Internal Revenue Service (IRS) policies and procedures regarding the receipt of cash bail payments exceeding \$10,000 from individual(s) charged with one or more of the following criminal offenses:
- 1) A federal criminal offense involving a controlled substance
 - 2) Racketeering
 - 3) Money laundering
 - 4) Any state criminal offense substantially similar to the stated offenses 1-3 above

The court clerk must complete the IRS Form 8300 with the required identifying information from the payor. The form must be filed by the 15th day after receipt of the payment that causes the aggregate amount to exceed \$10,000 in cash.

[NOTE: Under 26 C.F.R. § 1.6050I-2, if someone other than the clerk (e.g., a county jail) receives bail on the court's behalf, the clerk is still deemed to have received the cash and is responsible for filing the required information return.]

Mail Payments

- 2.10) All payments received through the mail should be immediately opened and

MINIMUM ACCOUNTING STANDARDS

endorsed by court staff with the court's bank endorsement stamp.

- 2.11) Payments received through the mail should be processed and recorded by court staff on the same business day. If processing and recording cannot occur within the same business day due to exceptional circumstances (e.g., after hours, insufficient staff, etc.), the court must record all mail payments no later than five business days after receipt. The five-day period should only be used in cases of legitimate delays, and every effort should be made to process payments within the same business day.
- 2.12) All mail payments received, but not recorded immediately due to time and staffing constraints, must be properly secured in a locked safe, vault, or cash drawer until they can be processed and properly recorded in the receipts journal, case files, and/or an automated case management system.
- 2.13) Appropriate separation of duties must be followed when the court receives mail payments. This requires the involvement of two separate court employees: one staff member to open and endorse checks received and a second staff member to generate a payment receipt by recording payments in the receipts journal, case files, and/or the automated case management system, as applicable.

Manual and Computerized Receipting Requirements

[NOTE: If the court uses a hybrid system with both manual and automated receipting through a case management system, both sets of procedures must be followed.]

- 2.14) Manual and computerized payment receipts must contain different numbering schemes.
- 2.15) If the court utilizes an automated case management system, manual receipts should only be used when the case management system is inoperable.
- 2.16) All manual receipt payment information should be entered into the receipts journal and case file, and/or the automated case management system no later than the next business day after receipt or one business day after restoration. If the automated system is still inoperable, manual entries should continue until the system is restored.
- 2.17) When manual receipts are used by the court in the event the automated case management system is inoperable, all manual receipt numbers issued must be documented [i.e., cross-referenced] in the automated case management system as soon as it is operational or no later than one business day after restoration.

MINIMUM ACCOUNTING STANDARDS

Manual Payment Receipts

[NOTE: The standards in this section are applicable to your court if manual payment receipts are used for any purpose.]

- 2.18) Manual payment receipts utilized by the court should consist of at least a two-part carbon copy receipt, and must contain the following information:
- a) Name of the court stamped or pre-printed
 - b) Pre-printed, unique receipt number
 - c) Date received
 - d) Case number (if applicable)
 - e) Name of payor
 - f) Dollar amount (USD)
 - g) Purpose of the payment (e.g., copies, fines and fees, program participant fees)
 - h) Other case-related data, as necessary
- 2.19) All manual receipts and manual receipt books should be utilized in sequential order and secured when not in use.
- 2.20) The court should maintain 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.
- 2.21) The manual receipt inventory log should contain the following information:
- 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 initials or signature evidencing the distribution
 - d) Used manual receipt inventory numbers
 - e) Voided/reversed manual receipt numbers, including the physical voided/reversed manual receipt copies
 - f) Initials or signature of the court staff member attesting to the accuracy of the inventory
- 2.22) Manual receipts must be secured in a manner [e.g., locked safe/vault/cash drawer], which prevents unauthorized access whereby limiting the potential for misappropriation.
- 2.23) Manual receipts both used and blank must be accounted for by performing an inventory at least quarterly. Any variances noted while performing the inventory

MINIMUM ACCOUNTING STANDARDS

should be investigated immediately. The outcome of the investigation should be documented on the inventory log or documentation maintained in a separate file.

Computerized Payment Receipts

[NOTE: The standards in this section are applicable to your court if an automated case management system generates payment receipts.]

- 2.24) Payment receipts generated from an automated case management system must contain the following information:
- a) Name of the court
 - b) Computer generated unique receipt number or pre-printed, unique receipt number
 - c) Date received
 - d) Case number (if applicable)
 - e) Name of payor
 - f) Dollar amount (USD)
 - g) Other case-related data, as necessary

Payment Receipt Voids and/or Reversals

[NOTE: The standards in this section are applicable for both manual and computerized receipts.]

- 2.25) Court staff should not alter receipts (manual or computerized). If an error is made on a receipt that affects the dollar amount, date received, payment method, or incorrect defendant name or payee, “VOID” or “REVERSAL” should be written on all copies of the receipt, and a new receipt should be issued.
[NOTE: Corrections such as name spellings or case numbers, may be made and are not considered voiding/altering a receipt, provided they do not affect the integrity of the payment record.]
- 2.26) Receipts should be canceled by writing “VOID” or “REVERSAL” across the face of the receipt and with a reason for the void/reversal documented on the receipt. The reason must also be documented in the receipts journal, the automated case management system, or on a designated void and/or reversal log.
- 2.27) A secondary court staff member (if available, a supervisor or higher) must review and approve the void and/or reversal and evidence of the approval should be documented at the time it occurs. If a second person is not available at the time of the void and/or reversal, a second court staff member should review and document approval for all voids/reversals for reasonableness as a

MINIMUM ACCOUNTING STANDARDS

compensating control. This should include a review of the automated case management system record (if applicable) for reasonableness.

- 2.28) Voided/reversed receipts, both manual and computerized, must be retained for audit and accountability purposes. These receipts should be stored with the relevant case files or in a separate secure location and should only be destroyed in accordance with the [Nevada Courts Administrative Record Retention Schedule](#).
- 2.29) In the case of automated case management system voids and/or reversals, the system must be able to identify the original receipt created and voided/reversed as well as the receipt reissued in its place. (A supervisor or higher should be reviewing and approving the voided/reversed receipt and evidence of the review and approval should be documented.)

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

- 2.30) The court must identify all government entities or independent contractors responsible for collecting payments on amounts owed to the court, if applicable. A payment list/report must be obtained from each entity at least monthly, containing the following information:
- a) The date payment was accepted
 - b) Name of payee
 - c) Payment amount
 - d) Case number(s) (if known)
 - e) Name of individual/business that made payment (if different from the defendant)
 - f) Total amount of payments accepted on the court's behalf
- 2.31) All funds received by other government entities and independent contractors should be reconciled/verified to the payment receipt copies and/or payment list report by court staff before accepting payments into the court. Evidence of this reconciliation/verification must be retained in the court's records.
- 2.32) The court should acknowledge payments were remitted by the other government entities and independent contractors by performing and maintaining evidence of one or more of the following actions, depending on the court's operations:
- a) If a printed list of payments received on behalf of the court is provided

MINIMUM ACCOUNTING STANDARDS

with the funds accepted, court staff should verify dollar amounts remitted to the court against the printed list. Court staff receiving the amounts must initial the list as evidence of verification and provide the other government entity or independent contractor with a photocopy of the verified list.

- b) Obtain confirmation 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 3rd party collection agency.
 - c) Issue a receipt to the other government entity or independent contractor providing the funds evidencing the court's acceptance of the payments.
- 2.33) Payments received from other government entities and independent contractors should be recorded into the receipts journal, case file, and/or the automated case management system immediately upon receipt.
- 2.34) If a court has minimal staff and/or experiences large fluctuations in workload, which prevents recording payments of this type immediately, the court must secure payments received in a locked vault, safe, or other secure location until they can be recorded. All payments should be recorded no later than the end of the next business day after receipt.

Safeguarding Operating Funds, Payments, and Payment Receipt Records

- 2.35) The court must safeguard all payments and operating funds during daily operations in a lock box, cash drawer, locking cash bag, safe/vault, and/or a combination of these methods depending on the court's operations.
- 2.36) The court should be capable of locking safeguard methods and locations where operating funds are stored. Each of these methods/locations must be locked when unattended and not in use.
- 2.37) The court should provide each staff member receipting payments individual operating banks. If individual banks are not used, the court must be able to identify transactions recorded by each court staff member for the purpose of identifying variances. This would include using separate manual receipt books, a separate coding key, and separate user identification codes in the automated case management system.
- 2.38) If court staff members share operating funds, access should be limited to one staff member at a time.
- 2.39) The court should limit access to court operating funds in lock boxes, cash

MINIMUM ACCOUNTING STANDARDS

drawers, locking cash bags, safes/vaults only to court staff members who receipt payments or who are designated by local court policy.

- 2.40) The court should establish a daily limit for the amount of operating funds kept in each lock box, cash drawer, locking cash bag, and safe/vault. This must include procedures for the court staff to remove excess funds.
- 2.41) The court should establish a limit for the amount of operating funds kept on hand at the court. This must include procedures that trigger an unscheduled bank/local government deposit only if the court does not make daily deposits.
- 2.42) The court should prohibit court staff from utilizing daily operating funds from the following uses:
 - a) Loaning money to court staff or other governmental departments.
 - b) Personal use (e.g., making personal change, cashing personal checks, making personal purchases)
 - c) Using the funds as petty cash.

Change Fund

[NOTE: A change fund is a designated amount of money used to provide change for court staff's individual lock boxes, cash drawers, locking cash bags, or safe/vaults 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 a court does not maintain a change fund, this section's requirements are not applicable. In such cases, the court must clearly indicate this in its written procedures.]

- 2.43) If necessary for court operations, the court should maintain a separate change fund. The court should establish the dollar amount for the change fund, which must only be used to exchange bills and coins for court staff daily operating funds.
- 2.44) The court must secure the change fund at all times when not in use.
- 2.45) *Reserved for Future Reference*
- 2.46) Replenishment of the change fund should occur in compliance with the local government's policies and procedures.
- 2.47) The following practices should be prohibited if the court maintains a change fund:
 - a) Loaning money to court staff or other governmental departments

MINIMUM ACCOUNTING STANDARDS

- b) Personal use (e.g., making personal change, cashing personal checks, making personal purchases)
- c) Using the fund as petty cash

2.48) At least monthly, all change funds must be balanced and documented by two separate court staff members on a change fund balance sheet. Any variances noted should be documented and resolved prior to conducting the following monthly reconciliation. Evidence of the balanced change fund and verification must be maintained.

Petty Cash

[NOTE: Petty cash is a separate fund used for small operational purchases (e.g., office supplies, postage, juror lunches, etc.) distinct from the court's regular operating banks and the change fund. If the court does not maintain petty cash, the requirements in this section are not applicable. In such cases, the court must clearly state this in its written procedures.]

- 2.49) If necessary for the court's operations, the court should maintain a petty cash fund. The court should establish its petty cash dollar amount, and it must be kept separate from its daily operating funds [e.g., operating banks and change fund]. Petty cash must be stored in a separate bag/box if kept in a safe or vault that contains daily operating funds.
- 2.50) A petty cash log should be maintained with the funds to track the removals and additions of cash. Original receipts for petty cash purchases should also be kept with the log.
- 2.51) The court should establish a dollar limit for petty cash purchases. Petty cash should not be used as a change fund for other cash drawers within the court, nor should the funds be used for court staff expenses for personal services, meals, or travel reimbursements.
- 2.52) Replenishment of the court's petty cash fund should occur in compliance with the local government's policies and procedures.
- 2.53) Monthly, two separate court staff members should reconcile the petty cash fund using a reconciliation sheet. Any discrepancies should be documented and investigated prior to conducting the following monthly reconciliation. Evidence of the reconciliation and verification must be maintained.

Insufficient Funds

- 2.54) The court should establish procedures for payments returned by the bank for

MINIMUM ACCOUNTING STANDARDS

insufficient funds. The procedures must define if the court assesses a returned check fee in addition to amounts originally owed to the court.

- 2.55) All payments identified as insufficient funds must be properly recorded in the receipts journal, case file, and/or the automated case management system immediately upon receipt.
- 2.56) If a return check fee is assessed for insufficient funds, the fee should be added as a separate docket entry.

Determining What is Owed the Court and Authority to Adjust Amounts Owed to the Court

- 2.57) The court shall publish any fee schedules required by statute, including those specified in NRS 4.060, and in accordance with NRS 4.130. These fee schedules must be publicly available and accessible to all parties, and they must be updated as required by applicable laws.
- 2.58) The judge should be the only individual with authority to adjust money owed to the court. If the judge authorizes court staff or independent contractors to adjust money owed to the court, the authorization should be explicitly documented in their written procedures, including court staff positions and independent contractor positions given the authority and the type of adjustments that can be authorized.
- 2.59) Any adjustments to money owed to the court must be documented, either on the manual docket or in the automated case management system. The reasons for these adjustments should also be documented.

Recording Payments

- 2.60) Immediately upon receipt, all payments should be recorded into a receipts journal, case files, and/or the automated case management system depending on the court's operations.
- 2.61) If a court has minimal staff and/or experiences large fluctuations in workload, which prevents recording payments immediately, the court must secure payments received until they can be recorded. All payments should be recorded no later than the end of the following business day after receipt.
- 2.62) The court must receipt overpayments, collection fees and payment processing fees etc., as the type of payment received and not as another monetary

MINIMUM ACCOUNTING STANDARDS

obligation (e.g., a fine, fee, bond, or restitution).

- 2.63) The court must produce a monthly receipts journal detailing all payments received, clearly identifying the amounts and types of payments. At the end of each month, the journal must be reconciled with bank statements or ledgers. Any discrepancies must be promptly resolved or documented with supporting explanations.

Section 3 - Disbursement Procedures

Cash Disbursements

- 3.1) The court should limit cash disbursements to a pre-determined, minimal amount. Additionally, the court must determine the extenuating circumstances in which cash disbursements are acceptable [e.g., \$10 or less].
- 3.2) The court must follow appropriate separation of duties when disbursing cash to ensure authorization is documented and a cash disbursement is appropriately authorized. Additionally, the court must document in their written procedures the individuals or positions authorized to approve and disburse each type of cash disbursement and describe the local government's role in the court's disbursement process.

Check Disbursements

[NOTE: The items contained in this section pertain to checks issued by the court, not the local government that processes checks on the court's behalf. The court's written procedures must address who is responsible for check disbursements: the court, and/or the local government.]

- 3.3) The court should follow appropriate separation of duties concerning the issuance of a check. No one individual should have access to create, authorize, and issue/distribute a check. Additionally, the court must document in their written procedures the individuals or positions authorized to approve and disburse each type of check disbursement and describe the local government's role in the court's disbursement process.
- 3.4) All checks should contain pre-printed numbers and 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. Local government information should be contained on checks issued by the local government on the court's behalf.]

MINIMUM ACCOUNTING STANDARDS

- 3.5) The court should issue all checks in sequential order.
- 3.6) The court should maintain an inventory record of used and unused checks.
- 3.7) Check inventory must be performed at least monthly during the bank reconciliation. All missing checks should be investigated by the court. If investigations reveal the disappearance of checks, stop payments should be requested through the bank within 24 hours after identifying the misappropriation.
- 3.8) Only authorized signers, which are listed on the bank signature cards, should be allowed to sign court checks. Digital signatures created by a computerized system should be setup for authorized check signers only.
- 3.9) All blank, non-issued court checks must be secured in a locked vault/safe or another secured location. Access to these instruments should be limited to judge(s) and/or court staff members who are authorized to process payments.

Voucher Requests

[NOTE: Voucher request terminology may be different at your 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. See [Section 12 – Definitions](#) for further explanation.]

- 3.10) If voucher requests are utilized by the court, the following procedures should be followed, unless your local government imposes more stringent requirements:
 - a) A voucher request with supporting backup [e.g., invoice copies] should be prepared by the judge or court staff member/designated authorizer.
 - b) All voucher requests should be approved by a court staff member other than the preparer, usually the judge or another independent staff member/designated authorizer.
 - c) The approved voucher request and supporting backup should be provided to the judge, court staff member and/or the local government treasurer preparing the disbursement.
 - d) Copies of voucher requests and supporting backup should be retained by the court or easily identifiable in a computerized system to allow for future reconciliations.
- 3.11) When voucher requests are pre-numbered, they should be used in sequential order.

MINIMUM ACCOUNTING STANDARDS

- 3.12) All blank, non-issued voucher, pre-numbered requests must be secured in a locked vault/safe or another secure location to prevent misappropriation. Access to these instruments should be limited to judge(s) and/or court staff members who are authorized to process vouchers.
- 3.13) Voucher inventory for pre-numbered forms should be performed randomly or at least monthly during the bank reconciliation. All missing vouchers should be investigated by the court. If investigations reveal the disappearance of vouchers, the court should notify their local government of the missing documents and follow the local government's procedures.
- 3.14) Only authorized signers designated by the court and its local government should sign voucher requests. Digital signatures created by a computerized system should be setup for authorized check signers only. Additionally, the court must document in their written procedures the individuals or positions authorized to approve and disburse each type of voucher request and describe the local government's role in the court's voucher request process.
- 3.15) If voucher requests are processed through the local governments' computerized system, the court must follow 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 provided appropriate authorization in the computerized system to document approval of the request.

Voiding and/or Reversing Disbursement Instruments

- 3.16) If an error is made when creating/processing a voucher request or check; the court should void and/or reverse the instrument by performing the following procedures:
 - a) Write "VOID" or "REVERSAL" 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 and or/reversal either, on the instrument, or a void/reversal log.
- 3.17) A secondary court staff member (if available, a supervisor or higher) must approve and review the voided and/or reversed voucher request or check. The date and evidence of the approval should be documented at the time it occurs. If a second person is not available at the time of the void and/or reversal, a second court staff member should review and document approval for all voided and/or reversed voucher requests and checks for reasonableness as a compensating

MINIMUM ACCOUNTING STANDARDS

control. This should include a review the disbursements journal, automated case management system record (if applicable), and/or the local government's computerized system records for reasonableness.

- 3.18) The court must retain all void and/or reversed voucher requests and checks as indicated by the administrative record retention schedule.

Recording Disbursements

- 3.19) Depending on the court's operations, all disbursements [e.g., cash, checks, voucher requests] must be documented in the following records (both manual and/or computerized):
- a) Case file(s).
 - b) Disbursements journal.
 - c) Local government automated systems (if applicable).
 - d) General ledger(s).
- 3.20) Detailed event entries should be immediately entered into the court's case files, disbursements journal, and/or automated case management system specifically identifying disbursement transactions. The disbursement should be recorded as follows:
- a) Case number
 - b) Case party names
 - c) Date of payment
 - d) Name of Payee
 - e) Check number, if applicable
 - f) Method of payment
 - g) Description of payment
 - h) Amount disbursed
 - i) Electronic fund transaction number, if applicable.
- 3.21) The court should have a documented audit trail of disbursement transactions for manual and computerized processes.
- 3.22) The court must produce a report at least monthly describing what was disbursed in a disbursements journal. If the local government disburses payments on the court's behalf, the court should obtain a report or information from their local government at least monthly.

[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

MINIMUM ACCOUNTING STANDARDS

budget status report with details about disbursements. This report can be in hard copy, or the information may be electronically accessed through the local government's computerized system.]

- 3.23) Disbursements authorized by the court and processed by the local government on the court's behalf should be reconciled with the voucher requests and/or voucher request documents to ensure all disbursements were properly processed and recorded on a monthly basis. 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]. All reconciliation steps should be documented in writing, dated with corresponding attestations via signatures.

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

- a. Only judge(s) or appointed judicial officers should have the authority to convert fines/fees to sentencing alternatives. Individuals classified as non-judicial officers who have authority to convert fines/fees to sentencing alternatives must be clearly identified in the court's written procedures. Clear identification includes position titles, authority types/levels, and amounts that may be converted.
- b. *Reserved for Future Reference*
- c. All fine/fee conversions authorized by the judge should be recorded in the case file and/or the automated case management system.
- d. The original fine/fee information assessed and ordered by the judge(s) must be retained in court records and the conversions should be documented to show the full case history and financial audit trail. This must be performed regardless of whether or not the conversion/modification rates are consistently applied.
- e. The court should document all conversions, modifications, and reductions/increases of originally issued fines/fees in the case files and the automated case management system as applicable. Supporting documentation that explains and justifies the adjustment (e.g., community service completion sheet, dismissed case order, proof of credit for jail time served, insurance card, etc.) should also be retained.

MINIMUM ACCOUNTING STANDARDS

Section 4A – Reserved for Future Reference

Section 4B – District Court Ordered Fines and Fees

[NOTE: This section is only applicable to district courts per NRS 176.0625.]

- 4B.1) All district courts entering a judgment of conviction for a defendant who pleads guilty or guilty but mentally ill, or is found guilty or guilty but mentally ill of a felony or gross misdemeanor, shall forward to their county treasurer or other office assigned by the county to make collections, the information necessary to collect the fine, administrative assessment, or fee.
- 4B.2) The following information should be forwarded to the county treasurer or other office assigned by the county to make collections:
 - 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.
- 4B.3) The court shall retain the hard copy or electronic correspondence evidencing the collection information for defendants, as required by the Nevada Revised Statutes was forwarded to the county treasurer, other office assigned by the county to make collections, and/or the Office of the State Controller (if the country treasurer enters into a cooperative agreement with the Office of the State Controller to pursue collection efforts

Section 5 – Trust Accounts and Bail Bonds

[NOTE: These are not court funds. Trust funds are money held “in trust” by the court for a third party. The court acts solely as a custodian and may not use these monies for court operations or expenses. Trust funds must be recorded and, where applicable, deposited in designated trust accounts separate from court operating funds. Disbursements are made only as authorized by statute, court order, or written instruction from the rightful party. Interest, if any, is handled as required by law or court policy. Unclaimed funds are processed under applicable unclaimed-property procedures. Examples include posted bail, restitution payments, garnishments, attorney fees, child support payments, jury fees, landlord/tenant amounts, and payments on civil judgments.]

- 5.1) The court must document the circumstances and procedures identifying the type of trust money accepted by the court in its written procedures.
- 5.2) The court must document circumstances and procedures for disbursing trust

MINIMUM ACCOUNTING STANDARDS

money in its written procedures. This shall include the individuals and positions, which can authorize and process disbursements of this type.

- 5.3) The court must document procedures used to handle bonds in its written procedures.
- 5.4) The court must maintain a list of bonding companies and agents, including bonding limits 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.]
- 5.5) The court must document procedures used to process bond forfeitures and exoneration of bonds in accordance with NRS 178.506–NRS 178.532.
- 5.6) On a monthly basis, the court should review all pending (active) and outstanding bonds posted 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 to be exonerated, forfeited etc., and take appropriate action]. This should include reconciling the bond tracking register (active bond listing) with manual/automated case files for accuracy.
- 5.7) The court should keep money collected in conjunction with trust accounts in a separate bank account from normal cash receipts obtained during daily operations. If the court does not keep a separate bank account for trust monies, the court must be 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.
- 5.8) All money collected in conjunction with trust accounts must be tracked in separate journals and general ledger accounts from normal cash receipts obtained during daily operations. Trust accounts must be separate from the court's ledger identifying daily operating activities. The ledger should contain information regarding bond, restitution, and other trust funds held by the court. Additionally, the ledger should reflect receipts, disbursements, and the outstanding balance for each case.
- 5.9) *Reserved for Future Reference*

MINIMUM ACCOUNTING STANDARDS

- 5.10) Monthly, the court should review all court cases in which trust money is held to determine the following:
- a) The case is active and the purpose for which the money was posted remains, requiring that the money continues to be held.
 - b) A requirement to hold the trust no longer exists with reasonable efforts should be made to return the money to the party which posted it.
 - c) The party posting the trust money could not be located and the money remains unclaimed. If the money has been unclaimed for at least one year, the court should follow the Nevada unclaimed property rules for remittance to the Nevada Treasurer or the county district attorney pursuant to NRS 4.3755(3).
- 5.11) If the court accepts bonds that can be applied to the amounts owed in conjunction with trust accounts, the court must follow all the same procedures for receipting, tracking, posting, reconciling, exoneration, and forfeiture as set forth by these standards.

Bail Bond Refunds

- 5.12) The court should only issue a bail bond refund upon the court ordering exoneration of a bond or by authorized operation of court process.
- 5.13) Bail bond money should be returned to the original poster.
- 5.14) In the event the original poster requests money to be remitted to a third party, the court should obtain the following:
- a) Written authorization by the original bail bond poster should be provided indicating the third party should receive the disbursed funds.
 - b) Valid identification from the third party.

Restitution

- 5.15) Justice and municipal courts per NRS 5.073, must handle restitution in accordance with the requirements set forth in NRS 4.3755. The court, or applicable local government, shall collect restitution payments and, within a reasonable time of not more than 30 business days from the date the restitution was collected, disburse the funds to the person named in the order for restitution. If, after making a good faith effort, the court or local government cannot locate the person named in the order, the funds must be paid over to the

MINIMUM ACCOUNTING STANDARDS

district or city attorney's fund for victims of crime. Funds must be paid to the victims of crime fund on at least an annual basis.

- 5.16) Restitution ordered by the district court shall be administered in accordance with the requirements of NRS 176A.430, thus the collection and disbursement of felony or gross misdemeanor restitution, based upon the order of the court, is the responsibility of the Division of Parole and Probation within the Department of Public Safety.

Section 6 - Bank Accounts

[NOTE: If the court does not handle its own bank accounts, the court must identify who is responsible for the standards contained in this section on the court's behalf in its written procedures.]

Authority and Security

- 6.1) The court must identify the individuals or positions from the court or county, which have the authority to open and close court bank accounts.
- 6.2) The court should identify circumstances in which a new bank account is established and when a bank account will be closed. This should include the banking institution where the account(s) will be held and the type of bank accounts that will be established [e.g., trust, interest-bearing, non-interest bearing].
- 6.3) The court should maintain a readily available list of all bank accounts including the bank name, address, account numbers, purpose, and signatories for accounts operated by the court.
- 6.4) All court bank accounts must be 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]. Courts may ensure their accounts are collateralized through their local government, Nevada pooled collateral through the Nevada Treasurer, or another similar entity providing collateral to safeguard and insure public monies.
- 6.5) All court bank accounts should be in the name of the court, unless the city or county treasurer maintains them.
- 6.6) For court operated bank accounts, the court should maintain and update bank signature cards, unless the city or county treasurer maintains them.
- 6.7) The court should establish and document authority for judges and court staff

MINIMUM ACCOUNTING STANDARDS

members, who sign checks, authorize electronic disbursements, prepare bank deposits, and reconcile the court's bank statements. This authority must specifically indicate the responsible positions for ensuring separation of duties.

Bank Deposits for General and Trust Accounts

- 6.8) The court should make daily bank deposits of operating funds. Depending on the court's operations, daily bank deposits may not be feasible due to minimal funds or the location of the nearest bank/local government treasurer. If these types of restrictions do not allow for daily bank deposits, the court must make a bank deposit at least monthly.
- 6.9) The court should determine the frequency of bank deposits for general and trust accounts. If a daily bank deposit does not occur, the court must ensure daily operating payments received are secured in a locking bag, lock box, cash drawer, or a safe/vault until they are deposited.
- 6.10) If the court does not make a daily bank deposit, all payments received should be reconciled to the receipts journal and/or the automated case management system on a daily basis.
- 6.11) The court should deposit all payments in the same form as received by the court, unless the deposit is made by mail.
- 6.12) If the court mails deposits to the bank, the following procedures should be followed:
 - a) Cash payments should be converted into a money order.
 - b) A copy of the deposit slip and the money order receipt should be retained by the court.
 - c) Bank deposits mailed should be sent through US Mail with a certified return receipt for tracking purposes.
 - d) Deposits sent by other means [e.g., FedEx, DHL, UPS] should be tracked to ensure proper delivery to the bank.
- 6.13) At least two separate court staff members should create and verify bank deposits before the deposit is made and this creation and verification should be evidenced.
- 6.14) All bank deposits should be secured before being transported (e.g., bank, local government treasurer, affiliated court building). Secure methods include locking the deposit in a bank bag and/or placing the deposit in a tamper-proof plastic bag.

MINIMUM ACCOUNTING STANDARDS

- 6.15) Deposit receipts should be verified against deposit slips to ensure the bank and/or local government treasurer properly credited them. If a deposit receipt is not provided, the court may reconcile deposit information using alternative methods. Alternative methods may consist of budget reports and access to automated system records that can verify deposits.

Lost, Stolen, Stale Dated Instruments

- 6.16) Stale dated instruments should have a stop payment placed on the instrument after an established number of days, but no later than 180 days from the initial identification, as determined by the court's operations.
- 6.17) All lost or stolen instruments should be researched by the court to ensure they have not been cashed. Once research has proven the instrument is still active, a stop payment should be requested for all lost or stolen checks.
- 6.18) Anytime the court issues a replacement payment, whether through voucher request or the issuance of a new check; the newly issued check number and/or voucher request number should be cross referenced to the cancelled check. This information should appear on all case file records.
- 6.19) The court should investigate stale dated instruments [e.g., outstanding checks over 180 days old]. Investigations include notifying individuals of outstanding checks by calling or sending correspondence. The court should retain 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. Courts should refer to MAS 5.15 and MAS 5.16 for unclaimed restitution procedures.]

- 6.20) The court must identify and remit unclaimed property [e.g., stale dated instruments] annually as required by the rules set forth by the Nevada Treasurer. <https://nevadatreasurer.gov>
- 6.21) The court should perform due diligence on unclaimed property by attempting to contact the business or individual at the last known address on file. This must be performed not less than 60 or more than 120 days before the unclaimed property report is due for each owner whose balance is more than \$50. If the owner completes, signs, and returns the written notification sent out, this action prevents the presumption of abandonment, and the funds are no longer reportable to the Nevada Treasurer.

MINIMUM ACCOUNTING STANDARDS

- 6.22) All unclaimed property [i.e., bail refunds] should be tracked by the court and kept in a secure location until remitted to the Nevada Treasurer or county district attorney's office.

Section 7 - Financial Management

- 7.1) The court should record all financial transactions into a receipts journal, disbursements journal, and/or an automated case management system on at least a daily basis.
- 7.2) Court staff should perform the following daily reconciliations:
- a) Each court staff responsible for a lock box, cash drawer, locking cash bag, and safe/vault should verify beginning operating funds before usage, and document the count on a checkout sheet.
 - b) Each court staff responsible for operating funds should count his/her 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 should reconcile and balance all monies received after each shift with the receipts journal and/or automated case management system. Any variances noted must be documented and investigated prior to conducting their monthly reconciliation.
 - d) An independent court staff member should verify and reconcile the daily deposit with the receipts journal and/or automated case management system. Any variances noted must be documented and investigated prior to conducting their monthly reconciliation.
 - e) All counts and verifications must be evidenced.
- 7.3) *Reserved for future reference.*
- 7.4) The court must post all financial information into a general ledger on a monthly basis. If the court is not responsible for posting to the general ledger, the local government that handles their general ledger accounts should be provided with a summary report on a monthly basis. This summary report should contain enough detail to allow the local government to post financial information into the general ledger on the court's behalf.
- 7.5) If the local government posts court financial information to the general ledger, the court should request and retain a copy of the summary of financial information posted on a monthly basis and reconcile to court financial records to ensure all revenues and expenses were appropriately recorded on its behalf.

MINIMUM ACCOUNTING STANDARDS

- 7.6) Court employees should perform the following monthly reconciliations:
- a) Balance the receipts journal.
 - b) Balance the disbursements journal.
 - c) Reconcile payment receipts with deposits.
 - d) Prepare a bank reconciliation, including documenting 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).
 - h) Reconcile the change fund, including documenting any variances noted (if used by the court).
- 7.7) The court must ensure an independent verification of monthly reconciliations [e.g., bank reconciliation] is performed and documented to ensure accuracy of the court's financial records.
- 7.8) The court must maintain daily and monthly financial reconciliations and supporting documentation in accordance with the administrative record retention schedule.
- 7.9) The court must retain the following specific records for each court-maintained bank account as required by the administrative record 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.
 - g) Bank issued debit and credit memos.
- 7.10) If the court is not responsible for its bank account(s), the city/county local government should reconcile the bank account on the court's behalf.
- 7.11) The court should prepare documents and a remittance report as required by their local governments for the remittance of local and state funds collected on a monthly basis.

MINIMUM ACCOUNTING STANDARDS

Section 8 - Computer Access and Security

[NOTE: The standards contained in this section should be followed, unless your local government imposes stricter security requirements for system security, system changes, and user access controls. If the court follows its local government requirements, the court's written procedures must address the procedures that are followed.]

Password Security Requirements

- 8.1) All computerized systems used by the court should be secured in a manner that prevents unauthorized individuals from accessing the systems. The court should follow their local government requirements for computerized system locations/access restrictions if more stringent than the ones identified in these standards.

[NOTE: The following are best practices for protecting passwords:]

- a) Users should use a separate, unique password for each of their work-related accounts. Users may not use any work-related passwords for their own personal accounts.
 - b) Password length should be a minimum of 12 characters.
 - c) Court staff should use passphrases and passwords made up of multiple words and avoid personal information such as birthdates, addresses, phone numbers, or names of family members, pets, and friends.
 - d) Passwords must not be shared with anyone, including supervisors and coworkers. All passwords are to be treated as sensitive, confidential court information.
 - e) Systems that support only a common login must have their passwords changed immediately following the departure of a user or administrator who utilized that login.
 - f) Multi-factor authentication should be used for all privileged accounts. It is highly recommended that MFA password-less authentication methods (e.g., biometric authentication, mobile push notifications, smart cards/tokens, etc.) are utilized.
- 8.2) Courts should provide individual authorizations and passwords to each judge and court staff member accessing their computerized systems.
- 8.3) Reserved for future reference.
- 8.4) Reserved for future reference.

Case Management System Security

- 8.5) If the court's automated case management system assigns payment receipt

MINIMUM ACCOUNTING STANDARDS

numbers that can be overridden, or the numbering can be altered due to system failures, the court must keep a log indicating the following information:

- a) Who accessed the system.
- 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 your automated case management system, they are responsible for maintaining such access logs.]

- 8.6) The court should review its fee codes and fee schedules [e.g., distribution schedule/breakout table] to ensure the accuracy of funds being distributed to fines, fees, and other accounts in accordance with NRS at least every six months. Evidence of the review must be retained. This must be performed for both manual breakdowns and breakdowns performed by the automated case management system.
- 8.7) The court should determine and document the individual(s) who have access to override their fee codes and fee schedules [e.g., distribution breakout table], as well as the circumstances in which these items would be overridden.

Payment Card Data Security (Credit Card Information Security)

[NOTE: The requirements in this section are only applicable to courts, which accept credit and debit cards in person, via telephone, through the court/local government website, and through a third-party vendor.]

- 8.8) The court should be aware of NRS 603A and follow rules set forth by the payment card industry data security standards (PCI-DSS).
www.pcisecuritystandards.org
- 8.9) The court should contact their merchant bank and/or local government to determine their PCI-DSS self-assessment validation category (1-5). The court must also determine if a Qualified Security Assessor is required to perform a payment card industry security standards audit. [NOTE: The Administrative Office of the Courts auditors are not considered qualified security assessors for this requirement.]
- 8.10) Annually, the court must complete a payment card data security standards self-assessment questionnaire as required by the PCI-DSS. In addition, if the court utilizes a third-party processor, the court must obtain verification/documentation confirming that the third-party processor is in compliance with PCI-DSS.

MINIMUM ACCOUNTING STANDARDS

- 8.11) The court must determine the credit and debit payment card information as indicated by PCI-DSS that can be stored and must be protected.

[NOTE: The following are best practices for protecting credit card information obtained by the court:

- Courts should be protecting credit card numbers by inputting information received over the phone directly into the credit card processing system.
- Courts should avoid writing down credit card information. If credit card information is written down for processing, all documented credit card information should be destroyed immediately after use, preferably by shredding.
- Ensure each staff member has a uniquely assigned identification for credit card processing.
- Ensure the court's equipment, network, and software to access credit card processing have strong, unique passwords.
- Per PCI-DSS Version 4.0.1, this includes:
- A minimum length of 12 characters (or IF the system does not support 12 characters, a minimum length of eight characters).
- Contain both numeric and alphabetic characters.
- Never keep factory default passwords. Vendors and service providers can help courts identify default passwords and change them.
- Ensure each staff member is changing his or her passwords regularly.
- Ensure user accounts are disabled for staff that are no longer with the court.
- Ensure access for each staff member is granted per leased access on a "business need-to-know."
- Segregate your point of sale (POS) or credit card processing equipment and software from the rest of your network and use your POS only for sales-related tasks. Ideally, it should not be used to check email, update social media, or use the internet.
- Create an Incidence Response Plan: Be prepared in case there is a security breach. Be sure your team knows how to use it.

- 8.12) The court must develop and maintain a data security standards policy and train employees annually on the security standards. The policy should establish procedures to safeguard customers' Personal Identifiable Information (PII) such as social security numbers, date of birth, email address, bank account numbers, etc. If the local government provides annual data security training, the court should maintain evidence of completion.

MINIMUM ACCOUNTING STANDARDS

Section 9 – General Administrative Security and Key Controls

[NOTE: The standards contained in this section should be followed, unless your local government imposes stricter security requirements. If the court follows its local government requirements, the court's written procedures must address the procedures that are followed.]

- 9.1) The court should develop procedures or follow its local government procedures for court staff members who have separated from employment with the court. These procedures must include ensuring that all keys to locking devices/areas and any badge access credentials to secure areas are returned and deactivated promptly upon separation.
- 9.2) The court should change badge access, locks and/or vault combinations as necessary upon any changes or termination of court staff members and/or judge responsible for handling receipts or operating funds. Additionally, the court should have designated individuals who are responsible for changing badge access, and/or locks/combinations.
- 9.3) The court must maintain a key/combination and badge access log listing court staff members with access to locking devices/areas and secure zones where payments, disbursements, and operating funds are stored. A designated staff member must oversee the log, ensuring it is promptly updated following any personnel changes, including terminations, transfers, or new assignments, and reviewed regularly for accurate and proper documentation.
- 9.4) Duplicate keys to secure areas and locking devices should be stored in a key box equipped with two locks, which requires dual-access by two separate court staff members. Any override keys must be stored in the duplicate key box.
- 9.5) The court should maintain physical restrictions between the public and the areas where court monies and financial records are stored and allow only authorized access to those areas.
- 9.6) The court should display signs limiting admittance to areas where court monies and financial records are stored, including areas protected by electronic access control systems.

Section 10 - Record Retention

- 10.1) All courts must follow the Nevada Courts Administrative Record Retention Schedule as directed by the Supreme Court of Nevada. (Version dated

MINIMUM ACCOUNTING STANDARDS

January 8, 2025). Available at: [Nevada Courts Administrative Records Retention Schedule 2025](#)

- 10.2) The court must retain all audits, including the final audit report and responses to audit recommendations for at least 5 years.

[NOTE: Four-year independent audits are no longer required, as approved in the current version MAS v4.0 by the Supreme Court on **January 19, 2018**. However, prior independent audits should continue to be retained per retention requirements.]

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

[NOTE: The Nevada Revised Statutes were updated as a result of the 2011 Legislative Session to clearly identify the responsibility of collecting amounts owed by defendants who plead guilty or guilty but mentally ill or are found guilty or guilty but mentally ill of a felony or gross misdemeanor (2011 Nevada Legislative Session, AB196). These requirements are contained in MAS, Section 4B, District Court Ordered Fines and Fees. Therefore, the standards in this section (Section 11) are optional for all district courts.

Additionally, the Nevada Revised Statutes regarding limited jurisdiction courts responsibility for the collection of misdemeanors are generally silent. At this time, the current law does not mandate limited jurisdiction courts collect fines and fees owed on misdemeanors. If a limited jurisdiction court does not have procedures in place regarding the collection of fines and fees, the standards outlined in this section are optional and are only recommended practices.

Ultimately, if a court, regardless of jurisdiction, chooses to implement the standards in this section, not only will it assist with the collection of fines/fees owed to the court, it will ultimately create greater enforcement of monetary sentences and create stronger defendant accountability.]

- 11.1) The court should establish procedures, which enforces and monitors the collection of fines, fees, and restitution. These procedures should include the collection practices followed, as well as individuals/departments responsible for performing collection practices [e.g., court staff, collections department, outside collection agency, cooperative agreement with the Office of the Nevada State Controller, Parole and Probation].
- 11.2) The court should perform some type/method of collection procedure on outstanding amounts owed to the court at least quarterly. [e.g., Generate and send collection (dunning letters), issuance of warrants for failure to pay/appear (as necessary), utilize a collection agency, utilize the Office of the Nevada State

MINIMUM ACCOUNTING STANDARDS

Controller through a cooperative agreement, garnishment of wages, and seizure of property.]

- 11.3) For individuals indicating indigence, court staff should perform a financial screening to determine an individual's ability to pay. An individual's financial screening should be documented and maintained.
- 11.4) The court should consider obtaining the following information during their financial screening:
 - a) Monthly income/expenses.
 - b) Assets.
 - c) Vehicles.
 - d) Credit cards and associated debt.
 - e) Credit check.
- 11.5) The court should establish when a defendant will be assessed a collection, late, or installment payment plan fee.
- 11.6) The court should collect personal information from each individual who owes money to the court that is placed on an installment payment plan. The following personal information should be obtained by the court:
 - a) Current address.
 - b) Phone numbers including home/work/cell.
 - c) Social security number.
 - d) Driver's license number.
- 11.7) All personal information collected by the court must be secured in a manner that prevents the possibility of unauthorized use and access. [NRS 603A and Supreme Court rules]
- 11.8) If installment payment plans are offered by the court, collection fees and installment fees assessed should be listed individually in the case files and/or the automated case management system.
- 11.9) If installment payment plans are offered to defendants, minimum expected payment amounts should be established and communicated to individuals at time of their appearance.
- 11.10) For each defendant authorized to make installment payments of fines, fees, restitution, and other associated court costs, the court should maintain records indicating the following information:

MINIMUM ACCOUNTING STANDARDS

- a) Case number.
- b) Defendant name.
- c) Address.
- d) Date of sentence.
- e) Amount assessed.
- f) Payment terms.
- g) Payment date(s).
- h) Receipt number(s).
- i) Receipt amount(s).
- j) Remaining balance due.

- 11.11) All installment payments received by the court must be distributed in accordance with applicable Nevada Revised Statutes.
- 11.12) The court should document all time served by community service and incarceration either in the manual case file and/or in the automated case management system to avoid issuing warrants or suspending driver's licenses for individuals in compliance with the court's payment requirements.
- 11.13) All property seizures should be converted to cash and recorded separately in the manual case file and/or automated case management system.
- 11.14) All wage garnishments should be recorded separately in the manual case file and/or the automated case management system.
- 11.15) The court should be able to identify individuals/cases in which arrest warrants have been issued for failure to pay/appear. The defendant's associated monetary amounts should be considered suspended until the individual has satisfied the court's requirements.
- 11.16) Annually, the court should review outstanding amounts ordered and owed to the court, to determine the likelihood of collecting amounts, which are greater than five years old.
- 11.17) If the court determines amounts owed on cases, which are greater than five years old are uncollectible; the court should classify cases, and associated dollar amounts as suspended and place them in inactive status.

[NOTE: For clarification of what is considered uncollectible in relation to these standards, please refer to the definition of **Uncollectible**.]

- 11.18) If the court determines amounts owed on cases should be written-off, the following information should be documented in the case records:

MINIMUM ACCOUNTING STANDARDS

- a) Document reason for write-off.
- b) Obtain the approval from the judge(s) and/or court management.
- c) Ensure the amounts are documented and adjusted in the case files and/or the automated case management system.

[NOTE: Additional information concerning write-off is located in the definition of **Write-off.**]

- 11.19) The court should be able to generate and/or have readily available, accurate outstanding amounts of monetary penalties imposed by the court on a monthly basis.
- 11.20) The court should be able to create and maintain either a manual or a computerized aging report with the amounts of monetary penalties imposed by the court on a monthly basis. This report should contain the following information:
 - 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 (e.g., 30, 60, 90, 120+ day aging periods.)
- 11.21) The court should maintain a ledger that identifies outstanding amounts of monetary penalties imposed by the court, which are still owed to the court.
- 11.22) The court should reconcile the ledger identifying outstanding monetary penalties imposed by the court to the manual case files/ledgers and/or the automated case management systems at least quarterly to ensure outstanding amounts owed are properly documented.
- 11.23) The court should require all local government entities [e.g., local government collection departments] and collection agencies to remit a monthly collection report indicating the amounts outstanding by each individual, as well as the total amounts collected each month. The court should ensure all collection fees are assessed in accordance with NRS 176.064.
- 11.24) Manually and/or electronically, the court should calculate a monthly collection percentage to evaluate the effectiveness of the collection procedures (if any) being used by the court.

MINIMUM ACCOUNTING STANDARDS

Sample Monthly Collection Percentage Calculations:

(Compliance Rate)

Total Dollars Collected + Credits (jail time served, community service) / All Assessments for a given period

(Collections Rate)

Total Dollars (excluding credits) Collected / All Assessments for a given period

(Payment Rate)

Total Dollars (excluding credits) Collected / (Amounts Assessed for the same cases- Amounts Not Due or Written-off for a given period)

Section 12 – Definitions

Unless otherwise specified, the following definitions apply to the Minimum Accounting Standards:

“Administrative record retention schedule” means a schedule adopted by Supreme Court administrative order directing each court to retain all financial records, applicable program records, and data.

“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 case management system,” means an automated system, which electronically links financial transactions with case financial records, cash receipts and 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.

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

“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 account” means an account established by or on behalf of the court in a banking institution, typically a commercial bank, but in some instances, an investment bank or

MINIMUM ACCOUNTING STANDARDS

investment firm, for the purpose of depositing and disbursing money under control of the court. Types of bank accounts may include checking, savings, money market, certificate of deposit, or investment accounts. In the context of this document, a court bank account can refer to an account established by the court's local government served by the court.

"Bank deposit" means the act of putting money into a bank account or submitting court monies to the local treasurer.

"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's records agree, and any 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 provided to court staff members prior to the start of their shift for making change.

"Bond exoneration" means the formal release of a surety or cash bond obligation by the court, typically occurring when a legal case concludes or the defendant has met all court requirements. Once exonerated, the bond is discharged, and any financial or legal responsibility of the surety or person who posted the bond is removed. If a cash bond was posted, it may be refunded, depending on court orders and outstanding fines or fees.

"Bond forfeiture" means when a defendant fails to comply with the conditions of their release—most commonly by failing to appear in court—resulting in the court declaring the bond forfeited. This means the court keeps the bond amount (whether cash or surety), and the person or entity that posted the bond may lose their money or be required to pay the full bond amount. Bond forfeiture may be set aside if the defendant provides a valid reason or appears within a specified timeframe, subject to the court's discretion.

"Cancelled check" means a check that has been paid or cleared by the bank and cannot 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 US Dollar currency and coins.

"Cash drawer, lock box, locking cash bag, safe/vault" means a method to store and secure all daily operating funds and all monies received at the court, in addition to the amount of cash established as the beginning cash fund, which is maintained by each

MINIMUM ACCOUNTING STANDARDS

employee designated to handle financial transactions.

“Change fund” means a separate amount of money kept at the court in a secure manner used solely to provide for the exchange of larger cash bill denominations into smaller cash bill denominations and coins for cash drawers, lock boxes, locking cash bags, safe/vault used in the daily operations of the court.

“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.

“Checkout sheet” means the document used to record court staff verify beginning operating funds in lock boxes, cash drawers, locking cash bags, and safes/vaults, as well as operating funds in lock boxes, cash drawers, locking cash bags, and safes/vaults counted after each shift or when staff responsible for the operating funds change.

“Collateralized” means monies in the court bank accounts are insured by the \$250,000 FDIC/NCUA limits, amounts beyond \$250,000 are insured by the local government or Nevada Pooled Collateral program.

“Court staff” means an employee of the court, including judges, other judicial officers, clerk staff, and local government employees accepting payments on the court’s behalf.

“Digital” means the use of technology-based platform to manage, store, and process court’s information electronically.

“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. This includes money held in trust by the court (e.g., bail, bonds, restitution), to another party. Examples of disbursements include: the refund of bail or cash bond to a defendant, the payment of fines and/or fees to the appropriate local or state entity, the payment of restitution collected by the court to the proper recipient of that restitution, and the payment of jury fees. Types of disbursements include checks, vouchers, credit card refund slips, and electronic funds transfer (EFT) slips.

“Disbursements journal” means 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 Case Management System (CMS) reports, check register stubs, or copies of check request forms/voucher request forms containing required information.

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

MINIMUM ACCOUNTING STANDARDS

“General ledger” means a documented set of accounts that provides an auditable accounting of assets and liabilities of the court. These accounts are generally established using what is referred to as the “double entry bookkeeping” method. The debits and credits in the general ledger are equal; therefore, the debit balances equal the credit balances.

“Independent Contractor” means someone not employed as a staff person of the court including, a 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.

“Internal Revenue Service, Report of Cash Payments Greater than \$10,000 (IRS Form 8300)” means a report prepared by court clerks and/or their representatives for all cash payments received for bail in an amount greater than \$10,000 for any federal offense involving a controlled substance, racketeering, money laundering, and/or any state offense similar to the federal controlled substance, racketeering, and/or money laundering.

“Monetary Penalties Imposed by the Court” means 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.

“Multi-Factor Authentication” means authentication after initial login with a username and password using two or more factors to achieve authentication. Factors include: (i) something you know (e.g., password/personal identification number [PIN]); (ii) something you have (e.g., cryptographic identification device, token); or (iii) something you are (e.g., biometric).

“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.

“Operating funds” means cash and non-cash payments received during the course of normal operations, including funds securely maintained at the court during daily operations and overnight.

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

“Payee” means one to whom money is paid.

MINIMUM ACCOUNTING STANDARDS

“Payments” means cash, personal checks, credit and debit card transactions, bank drafts, traveler’s checks, cashier’s checks, certified checks, money orders and wire transfers.

“Payment Card Industry Data Security Standards (PCI-DSS)” means the standards established by the Payment Card Industry Security Standards Council that establish specific security measures to protect credit card account data.

“Personal Identifiable Information (PII)” means any information about an individual maintained by an agency, including (1) any information that can be used to distinguish or trace an individual’s identity, such as name, social security number, date and place of birth, mother’s maiden name, or biometric records; and (2) any other information that is linked or linkable to an individual, such as medical, educational, financial, and employment information.

“Petty cash” means 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 operating funds and change funds.

“Point of Sale (POS)” means a system used to process sales and credit card transactions. It is the point at which a court customer makes a payment to the court (i.e., merchant).

“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.

“Receipts journal” means 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. The journal may be a combination of Case Management System (CMS) reports, check register stubs, or copies of check request forms/voucher request forms containing required information.

“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.

“Recorded” means a transaction or case information has been entered and posted/applied to a docket and/or records in the case management system or other court documents.

“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. 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

MINIMUM ACCOUNTING STANDARDS

Controller.

“Separation of Duties” means the segregation of responsibilities associated with payment receipting and disbursing of payments from the responsibility for posting to the case financial records and the reconciliation of those records, including bank statement reconciliation and case management reconciliation functions.

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

“Trust, Trust account, Money held in trust” means money collected by the court because 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.

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

“Uncollectible” means monetary penalties imposed by the court that are deemed to be uncollectible when sufficient efforts to contact the person owing the money have failed to locate the person; an evaluation of the financial status of the person owing the money determines that the person cannot pay the obligation, either now or in the foreseeable future (generally with the determination being made that the cost of recovery far exceeds that of collection); or the person owing money is deceased.

“Voucher requests” are the request for payments created by the court and provided to its local government to request and process payments on the court’s behalf. Alternatively, voucher requests may also be referred to as check requisitions, warrant requests, accounts payable requests, and similarly worded language explaining documents of this type.

“Write-off” means the court identifies amounts recorded in the courts case and financial records that have been determined to be uncollectible (See definition of **Uncollectible**). The procedure removes the amounts determined to be uncollectible from the court’s financial records showing the active monetary penalties imposed by the court; however, this does not remove the amounts from being owed by the defendant, except for when an individual is deceased. Payments should be accepted if an individual makes a payment on an amount previously written off.

MINIMUM ACCOUNTING STANDARDS

Addendum Alternative Procedures

This addendum establishes alternative procedures to be followed when standard audit practices cannot be applied due to operational limitations or the absence of formal local government policies. These procedures are intended to assist rural courts, which may face unique resource and staffing constraints, in maintaining compliance with applicable accounting standards. By outlining practical safeguards and internal controls, this addendum ensures that public funds are properly managed and that auditors have a clear framework for evaluating court operations.

Section 2 – Payment Handling and Receipting

MAS 2.6	Court staff should endorse all checks received immediately with the court's bank endorsement stamp. At a minimum, endorsement should occur no later than the end of the business day. If the court electronically scans instruments as required by their local government, the court must ensure instruments are properly handled to prevent the potential for misappropriation.
Issue	Due to limited staffing or having staff with varying schedules, especially in rural locations court personnel are not always available to endorse every check by the end of the business day. Current workflows lack a defined fallback deadline and interim safeguarding steps for unendorsed checks, creating a timing gap that elevates the risk of loss, substitution, or misappropriation and falls short of MAS 2.6's timeliness and safeguarding intent.
Alternative Procedure	All checks that are not endorsed by the close of business must be endorsed within five (5) business days of receipt. When immediate endorsement is not feasible due to limited staffing, checks must be placed immediately upon receipt into a secured, tamper-evident envelope or locking cash bag. The secured envelope or locking cash bag must include the initials of two separate individuals (for example, a judge or another court employee) as verification.

MAS 2.10	All payments received through the mail should be immediately opened and endorsed by court staff with the court's bank endorsement stamp.
Issue	Due to limited staffing or having staff with varying schedules, especially in rural locations, payments received through the mail cannot be immediately opened and endorsed.

Supreme Court of Nevada
ADMINISTRATIVE OFFICE OF THE COURTS

MINIMUM ACCOUNTING STANDARDS

Alternative Procedure	If only one staff member is available, mail payments should be logged upon receipt with date and time and then secured in a locking safe. Endorsements should be completed within five business days. Logs should be reviewed daily by a supervisor, judge, or separate court staff individual.
-----------------------	---

MAS 2.46	Replenishment of the change fund should occur in compliance with the local government's policies and procedures.
----------	--

Issue	In instances where the court operates and maintains a change fund and the local government does not have policy and procedures in place to replenish the change fund and/or limited staffing.
-------	---

Alternative Procedure	Replenishment of the change fund shall be pre-approved by court management (defined as court administrators, fiscal managers, or authorized supervisory personnel, including but not limited to those responsible for oversight of financial operations), performed under dual custody, and documented on a replenishment log. Large-denomination bills must be sealed in a tamper-evident bag, transported by an authorized court employee, and exchanged at a bank or other approved financial institution. A receipt from the institution shall be attached to the log, and all documentation must be reviewed and approved by the court employee who did not transport the funds.
-----------------------	---

MAS 2.52	Replenishment of the court's petty cash fund should occur in compliance with the local government's policies and procedures.
----------	--

Issue	In instances where the court operates and maintains a petty cash fund and the local government does not have policies and procedures in place to replenish the petty cash fund and/or have limited staffing.
-------	--

Alternative Procedure	Replenishment of the petty cash fund shall be pre-approved by court management (defined as court administrators, fiscal managers, or authorized supervisory personnel, including but not limited to those responsible for oversight of financial operations), performed under dual custody, and supported by a reconciliation of receipts to cash on hand. Funds must be secured in a tamper-evident bag and exchanged at an approved financial institution. Documentation of the replenishment, including the reconciliation and receipt from the
-----------------------	--

MINIMUM ACCOUNTING STANDARDS

financial institution, must be reviewed and approved by the court employee who did not transport the funds.

Section 3 – Disbursement Procedures

MAS 3.3 The court should follow appropriate separation of duties concerning the issuance of a check. No one individual should have access to create, authorize, and issue/distribute a check. Additionally, the court must document in their written procedures the individuals or positions authorized to approve and disburse each type of check disbursement and describe the local government's role in the court's disbursement process.

Issue Courts may be unable to ensure the separation of duties in the issuance of checks due to staffing constraints and all staff being an authorized signer.

Alternative Procedure To reduce the risk of separation of duties deficiencies in disbursements, the court should require checks to be signed by both a court clerk and the Judge. Alternatively, in courts with only one administrative staff member, the same individual may prepare and issue checks, but must document each step (creation, authorization, and distribution) in a check issuance log. This log should include check number, payee, purpose, and date. A judge or designated reviewer must conduct a monthly review of the log and supporting documentation to verify no unauthorized or improper activity occurred.

MAS 3.11 When voucher requests are pre-numbered, they should be used in sequential order.

Issue Courts do not utilize pre-numbered/blank vouchers and lack a standardized system for creating voucher requests.

Alternative Procedure Courts that do not use pre-numbered or blank vouchers may develop a standardized digital voucher template. Staff should be provided with clear guidelines on how to complete the form, including information on allowable expenses, submission deadlines, and required supporting documentation. The voucher template may be stored in a shared folder but should be managed by a supervisor or the Judge and secured against unauthorized alterations. Voucher

MINIMUM ACCOUNTING STANDARDS

templates must be completed by the preparer and approved by the reviewer, with both signatures clearly indicated.

MAS 3.20	Detailed event entries should be immediately entered into the court's case files, disbursements journal, and/or automated case management system specifically identifying disbursement transactions. The disbursement should be recorded as follows: a) Case number; b) Case party names; c) Date of payment; d) Name of payee; e) Check number, if applicable f) Method of payment; g) Description of payment h) Amount disbursed; and i) Electronic fund transaction number, if applicable.
----------	---

Issue	Disbursements cannot be immediately recorded due to limited staffing.
-------	---

Alternative Procedure	When same-day processing isn't feasible due to limited staffing, designate specific days (e.g., Mondays and Thursdays) for recording transactions. Maintain a log of disbursements to ensure they are all recorded within 5 business days. The log should be reviewed weekly by the judge or a designated reviewer who does not have the authority to create disbursements.
-----------------------	---

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

MAS 4.5	The court should document all conversions, modifications, and reductions/increases of originally issued fines/fees in the case files and the automated case management system as applicable. Supporting documentation that explains and justifies the adjustment (e.g., community service completion sheet, dismissed case order, proof of credit for jail time served, insurance card, etc.) should also be retained.
---------	--

Issue	Extenuating circumstances may prevent the court from maintaining detailed and complete documentation both in the physical case files and in the case management system that explains and justifies adjustments to monetary penalties.
-------	---

MINIMUM ACCOUNTING STANDARDS

Alternative Procedure Courts should identify these extenuating circumstances and act promptly to implement a plan of action. This plan should include at least one of the following options: maintaining documentation of monetary penalty adjustments in the physical case files, or recording timely, detailed, and accurate docket entries in the case management system. These entries should reflect all relevant adjustments, such as community service credits, case dismissal orders, credit for jail time served, and other pertinent notes. This approach should be considered a temporary measure until the court is able to fully comply with standard documentation controls.

Section 5 – Trust Accounts and Bail Bonds

MAS 5.6 On a monthly basis, the court should review all pending (active) and outstanding bonds posted 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 to be exonerated, forfeited etc., and take appropriate action]. This should include reconciling the bond tracking register (active bond listing) with manual/automated case files for accuracy.

Issue Heavy caseloads and the volume of records associated with this control may impede the court from providing a detailed explanation of the current status of bonds in individual cases.

Alternative Control Courts may create and document legends to categorize cases based on specific types of bonds status and clearly identify the cases that fall under each category. The review should be conducted monthly and must include signatures or initials to attest to its completion. The following is an example; however, it should not limit the court from designing and implementing its own methods for this alternative control:

Supreme Court of Nevada
ADMINISTRATIVE OFFICE OF THE COURTS

MINIMUM ACCOUNTING STANDARDS

Pending and Outstanding Bonds		
Case No.	Bond Amount	Clerk's Notes
NN000000001	\$100	BF
NN000000002	\$100	BR
NN000000003	\$100	AC
NN000000004	\$2,000	11/15/2025
NN000000005	\$1,000	AC
NN000000006	\$100	AC
NN000000007	\$100	BF
NN000000008	\$100	AC
NN000000009	\$2,000	AC
NN000000010	\$1,000	BF
NN000000011	\$1,000	BF
NN000000012	\$1,000	AC
NN000000013	\$10,000	BR
NN000000014	\$100	BR
NN000000015	\$100	BR
NN000000016	\$100	BR

Legend:
BF= Bond Forfeiture
BR= Bond Refund
AC= Active Case
Date= Upcoming hearing

Prepared by:
Date:

- 5.10 Monthly, the court should review all court cases in which trust money is held to determine the following:
- The case is active and the purpose for which the money was posted remains, requiring that the money continue to be held.
 - A requirement to hold the trust no longer exists with reasonable efforts should be made to return the money to the party, which posted it.
 - The party posting the trust money could not be located and the money has been unclaimed. If the money has been unclaimed for at least one year, the court should follow the Nevada unclaimed property rules for remittance to the Nevada Treasurer or the county district attorney pursuant to NRS 4.3755(3).

Issue Heavy caseloads and the volume of records associated with this control may impede the court from providing detailed reasons for holding trust money in each individual case.

Alternative Control Courts may create and document legends to categorize cases based on the specific reasons for holding trust money and clearly identify the cases that fall under each category. This review should be conducted monthly and must include signatures or initials to attest to its completion. The following is an example; however, it should not limit the court from designing and implementing its own methods for this alternative control:

Supreme Court of Nevada
ADMINISTRATIVE OFFICE OF THE COURTS

MINIMUM ACCOUNTING STANDARDS

Pending and Outstanding Bonds			
Case No.	Bond Amount	Clerk's Notes	
NN000000001	\$100	BF	
NN000000002	\$100	BE	
NN000000003	\$100	AC	
NN000000004	\$2,000	11/15/2025	
NN000000005	\$1,000	AC	
NN000000006	\$100	AC	
NN000000007	\$100	BF	
NN000000008	\$100	AC	
NN000000009	\$2,000	AC	
NN000000010	\$1,000	BF	
NN000000011	\$1,000	BF	
NN000000012	\$1,000	AC	
NN000000013	\$10,000	BE	
NN000000014	\$100	BE	
NN000000015	\$100	BE	
NN000000016	\$100	BE	

Legend:

BF= Bond Forfeiture

BE= Bond Exoneration

AC= Active Case

Date= Upcoming hearing

Prepared by:

Date:

MAS 5.15 Justice and municipal courts per NRS 5.073, must handle restitution in accordance with the requirements set forth in NRS 4.3755. The court, or applicable local government, shall collect restitution payments and, within a reasonable time of not more than 30 business days from the date the restitution was collected, disburse the funds to the person named in the order for restitution. If, after making a good faith effort, the court or local government cannot locate the person named in the order, the funds must be paid over to the district or city attorney's fund for victims of crime. Funds must be paid to the victims of crime fund on at least an annual basis.

Issue Missing or inconsistently recorded restitution records create a risk of delayed disbursements to victims. In addition, the court's lack of oversight of restitution payments collected by other entities on its behalf may create blind spots that further contribute to delays in issuing restitution disbursements.

MINIMUM ACCOUNTING STANDARDS

Alternative Procedure	To enhance oversight of restitution funds processed and disbursed by the court, or by the City or County on the court's behalf, court staff should enter complete and clear restitution terms into the court's case management system. This includes the total amount owed, the names of victims, and the payment schedule (if applicable), in accordance with the restitution ordered by the judge or specified in the plea agreement. Additionally, the court should request and retain a monthly restitution report to track restitution payments processed by other entities on its behalf.
-----------------------	---

Section 6 – Bank Accounts

MAS 6.13	At least two separate court staff members should create and verify bank deposits before the deposit is made and this creation and verification should be evidenced.
Issue	Due to limited staffing or having staff with varying schedules, especially in rural locations, it is not possible to have one person create the bank deposit while another independently verifies it at the same time.
Alternative Procedure	In courts where only one staff member is available, that individual must prepare the deposit and document it in a deposit preparation log, including amount, date, and method of delivery. A copy of the deposit slip and supporting documentation must be reviewed by the judge or a designated oversight official the following business day. The reviewer must sign and date the verification to provide an auditable trail.

Section 9 – General Administrative Security and Key Controls

MAS 9.4	Duplicate keys to secured areas and locking devices should be stored in a key box equipped with two locks, which requires dual-access by two separate court staff members. Any override keys for cash registers (if used) must be stored in the duplicate key box.
Issue	Due to limited staffing or having staff with varying schedules, especially in rural locations, or when a dual lock box is not available the court does not have the ability to mitigate the risk of

MINIMUM ACCOUNTING STANDARDS

unauthorized access to duplicate keys to secured areas and locking devices as well as to any override keys.

Alternative Procedure	In courts with only one staff member, duplicate and override keys must be stored in a locked key box or cabinet located in the judge's chambers or another secure area not accessible to staff without judicial permission. Access should be logged each time the box is opened, noting the date, time, purpose, and individual accessing it. The log should be reviewed monthly by the judge or a designated official.
--------------------------	---