

IN THE SUPREME COURT OF THE STATE OF NEVADA

**FILED**

IN RE REVISED MINIMUM  
ACCOUNTING STANDARDS FOR  
NEVADA DISTRICT, JUSTICE AND  
MUNICIPAL COURTS.

JUN 29 2011

TRACIE K. ENDERMAN  
CLERK OF SUPREME COURT  
BY *[Signature]*  
CHIEF DEPUTY CLERK

ORDER ESTABLISHING REVISED MINIMUM ACCOUNTING  
STANDARDS FOR DISTRICT, JUSTICE AND MUNICIPAL COURTS

WHEREAS, in January of 1995, the Legislative Auditor completed an audit of the processing, collecting, recording, and remittance of state fines and administrative assessments in Nevada's courts; and

WHEREAS, this court adopted the auditor's recommendation to establish minimum financial and administrative/accounting control standards, and subsequently entered an Order on February 19, 1997 (1997 Order) in connection therewith; and

WHEREAS, the Administrative Office of the Courts, in accordance with the 1997 Order, developed such standards for justice and municipal courts; and

WHEREAS, this court adopted revised standards on October 2, 2006, requiring all courts within this State to complete the minimum accounting standards checklist annually; and

WHEREAS, experience has shown that annual submission of the checklists does not improve the data and may be unduly burdensome on the courts; and a new minimum accounting standards workgroup was organized to review the checklist and recommend modifications; and

WHEREAS, the Court suspended the minimum accounting standards for one year to allow recommendations to be made as entered in the Order on November 3, 2009 (2009 Order); and

WHEREAS, the minimum accounting standards are still undergoing revision and comment by the judiciary; and

WHEREAS, this Court recognizes substantial changes to the minimum accounting standards submission requirements and audit procedures will make the submissions more comprehensive, cost-effective, and usable.

NOW, THEREFORE, IT IS HEREBY ORDERED:

1. The requirements of biannual submissions of minimum accounting standards checklists by all courts as set forth in Paragraphs 2 and 3 of the 2009 Order, and triennial audit requirements as set forth in the Minimum Accounting Standards, Version 2.2 instructions is hereby suspended indefinitely beginning in calendar year 2011 to enable the completion and approval of the proposed minimum accounting standards revision and to allow the auditors time to implement the approved changes.

2. Beginning in calendar year 2011 (January 2011), all district, justice, and municipal courts, including the Supreme Court shall deliver written procedures evidencing compliance with the active version of the minimum accounting standards to the Administrative Office of the Courts, Audit Unit by electronic submission no later than December 31, 2011.

3. The Administrative Office of the Courts Audit Unit shall provide a report to the Supreme Court in April of each year concerning the courts' compliance with the minimum accounting standards. The report shall include those courts not meeting the minimum accounting standards and the steps they are taking towards meeting these minimum standards.

IT IS FURTHER ORDERED that the Director of the Administrative Office of the Courts shall give notice of this Order by mailing a copy of same, along with a complete copy of the attached revised Minimum Accounting Standards for Nevada Courts, Revision 2.0, to each

district court judge, justice of the peace, municipal court judge, court administrator, and county clerk in the State of Nevada, within 30 days of the effective date of this Order.

ENTERED this 29<sup>th</sup> day of June 2011.

Douglas, C.J.  
Douglas

Cherry, J.  
Cherry

Gibbons, J.  
Gibbons

Hardesty, J.  
Hardesty

Saitta, J.  
Saitta

Pickering, J.  
Pickering

Parraguirre, J.  
Parraguirre

cc: Robin Sweet, Director, Administrative Office of the Courts