

IN THE SUPREME COURT OF THE STATE OF NEVADA

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

FILED

OCT 02 2006

JANETTE M. BLOOM
CLERK OF SUPREME COURT
BY *J. R. [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, the Nevada Judicial Collections Task Force has since determined that significant improvement(s) should be made and incorporated into the existing Minimum Accounting Standards (MAS), in an effort to assist our courts in the discharge of their fiduciary responsibilities; and

WHEREAS, the Nevada Judicial Collections Task Force has developed a revised set of Minimum Accounting Standards in order to simplify the organization of the checklist, eliminate ambiguity and

redundancy in checklist questions, and add questions to address topics missing in the previous version; and

WHEREAS, this Court accepted the recommendation of a subsequent Legislative Audit completed in July 2002 that the Court *“adopt the revised minimum accounting standards developed by the Nevada Judicial Collections Task Force and extend the order regarding adherence to minimum accounting standards to include district courts. . .”* (See Audit Report of the Judicial Branch of Government Administrative Oversight of the State Court System, 2002); and

WHEREAS, the revised Minimum Accounting Standards for Nevada Courts, Revision 2.0, was circulated to all courts for review and comment and additional modifications made to incorporate suggested changes; and

WHEREAS, the revised Minimum Accounting Standards for Nevada Courts, Revision 2.0, a copy of which is attached, reflects all suggested revisions, and has been reviewed and approved by the Judicial Council of the State of Nevada; and

WHEREAS, the Judicial Council of the State of Nevada has recommended that the Supreme Court adopt the revised Minimum Accounting Standards for Nevada Courts, Revision 2.0.

NOW, THEREFORE, IT IS HEREBY ORDERED:

1. The revised Minimum Accounting Standards for Nevada Courts, Revision 2.0, attached hereto, are hereby adopted and shall be effective on the date of entry of this Order. This Order supersedes the 1997 Order referenced herein.

2. The revised Minimum Accounting Standards for Nevada Courts, Revision 2.0, shall be fully and effectively implemented by the

Nevada Supreme Court and all district courts, justice courts, and municipal courts within the State of Nevada.

3. The revised Minimum Accounting Standards for Nevada Courts, Revision 2.0, Compliance Checklist, included within the attached, shall be completed annually by the Nevada Supreme Court and all district courts, justice courts, and municipal courts within the State of Nevada, and shall be submitted by regular mail to the Administrative Office of the Courts no later than December 1, 2006, and annually thereafter.

4. The Administrative Office of the Courts shall provide training to all courts in the proper implementation, application, and utilization of the revised Minimum Accounting Standards for Nevada Courts, Revision 2.0.

5. The Administrative Office of the Courts shall provide assistance to all courts to ensure progress is made by courts towards implementing policies and procedures to comply with these Minimum Accounting Standards.

6. The Administrative Office of the Courts shall provide a report to the Supreme Court in March 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 2nd day of ^{October,}~~September,~~ 2006.

Rose, C.J.
Rose

Becker, J.
Becker

Maupin, J.
Maupin

Gibbons, J.
Gibbons

Douglas, J.
Douglas

Hardesty, J.
Hardesty

Parraguirre, J.
Parraguirre

cc: Ronald R. Titus, Director, Administrative Office of the Courts