Important Notice

This template was developed by the AOC Audit Unit as a general guide and starting point for courts when developing or updating their MAS policies and procedures. It is not intended to reflect the specific operations, processes, or internal controls of any individual court.

Courts should carefully review the entire document and modify it as necessary to ensure it accurately reflects their current practices and procedures. Sections that are highlighted and/or bolded require court-specific information and should be updated before implementation. However, courts should not limit their review to only those sections, as other portions of the template may also require revision based on the court's unique operations, staffing structure, case management system, and internal control environment.

Each court is ultimately responsible for ensuring that its policies and procedures are complete, accurate, and compliant with applicable Minimum Accounting Standards (MAS) requirements.

COURT NAME
MINIMUM ACCOUNTING STANDARDS

Section 1 – Written Procedures

General

1.1) The court maintains detailed, written procedures addressing their operating practices. Items/sections not applicable to the court's operations are addressed and documented as not applicable. Alternative procedures are also included if applicable.

1.2) Separation of duties includes:

a) Payment handling and receipting procedures.

i) The office accepts payments in the form of **[Insert payments accepted. Example: cash, money orders, cashier's checks and credit cards].**
ii) **[Insert positions. Example: Clerks, Court Administrator, Asst. Court Admin.]** may accept and receipt payments.
iii) Payments may be voided by **[Insert position. Example: clerk]** and must be verified by a **[Insert position. Example: secondary clerk, Court Admin].**

b) Distribution of payments include:

i) Types of disbursements include **[Disbursement Types. Ex: Trust Account refunds, vendor claims and juror mileage and lodging payments].**
ii) **[Positions Authorized. Ex: Judge, The Court Administrator, Assistant Court Administrator, Deputy Clerk, etc.]** have the authority to authorize payments from the court's bank account **AND/OR The county/treasurer makes disbursements on behalf of the court.**
iii) The following are the individuals authorized to disburse each type of payment: **[Position and type of disbursement authorized to make Ex: Clerks are authorized to disburse trust account refund checks]**
iv) The court handles all disbursements from their bank accounts. **AND/OR** The Treasurer/County handles all/some disbursements on behalf of the court **[Example: County's Accounts payable department handles payments to vendors, independent contractors, etc.]**

c) Enforcement of court-ordered fines and fees include:

i) Method: **[Example:If a criminal defendant is placed on probation, the Division of Parole and Probation within the Department of Public Safety (P&P) enforces payment of fines and fees and collects restitution payments. The County Collections Department (Collections Dept.) collects restitution for someone who is not**

placed on probation.]

ii) Jail time or community service may be offered in lieu of fines.

iii) Payment plans may be established by the Courts at the time of sentencing.

iv) The Court **does/does not** perform wage garnishment and property seizure procedures. **[If the court performs, state procedures]**

d) Trust and bond procedures include:

i) Types of trust money and bonds accepted by the court include **[Examples: cash bail for criminal cases, cash bonds for civil cases, jury demand fees or any amount deposited under court order. Surety Bonds are accepted in criminal cases and occasionally in civil cases].**

ii) **[Positions/Individuals]** handle **[call out bank accounts. Ex: trust account, operational account. Note if County/Treasurer or other entity handles account**]

iii) Tracking is done through the court's **[CMS, general ledger, Quickbooks, etc.].**

iv) **[Positions authorized. Ex: Judge, The Court Administrator, Assistant Court Administrator, etc.]** sign refunds from the Trust Account and exonerate surety bonds.

e) Bank account procedures include:

i) **[Court or Local Government]** has control over the **[Bank account, Trust Account, operational account, etc.].**

ii) The account(s) **is/are** under the court's name with the **[Positions/Individuals – Example: Judge, Court Administrator, and Assistant Court Administrator]** being the only signors. **OR The accounts are handled by the local government on behalf of the court.**

iii) The accounts are opened/closed by the **[Positions/Individuals responsible. Example: Judge, Court Administrator, Assistant Court Administrator**]. Accounts would be closed if due to fraud and a new account would be opened in its place **[can include other reasons]**.

iv) Accounts are [**collateralized through INSERT ORGANIZATION AND/OR accounts are FDIC insured]**.

v) Bank deposits are made into the account on a **[daily/weekly/monthly]** basis.

vi) Stop payments may be ordered on stale or lost or stolen instruments after 180 days.

vii) The **[position(s) responsible for reconciliation]** is/are responsible for reconciling the bank account monthly, with verification by the **[position/individual separate from the one preparing it].**

f) Financial management procedures include:

i) **[positions/individuals]** is/are responsible for posting information to the System's ledgers.

ii) **[positions/individuals]** is/are responsible for posting entries into the general ledger accounts.

g) Computer access and security include:

  i) Each judge and court staff have a unique individual credential and password.
  ii) Payment card industry standards (PCI-DDS) are followed. **[Position/individual]** is responsible for completing the self-assessment questionnaire annually and it is being retained.

h) General administrative security and key controls include:

  i) **[Individual/position/department]** is responsible for changing locks and combinations as well as badge access.
  ii) Storage of duplicate keys are in a dual lockbox located in **[location]. [individuals/positions]** have separate keys that open the lockbox.
  iii) **[Individual/position]** maintains a personnel key and badge access log/listing.
  iv) **[position/individual]** notifies HR and/or IT informing them of the court staff to remove user access, keys, badges, etc. Staff is required to sign a form and return keys upon separation from employment.
  v) Only authorized individuals are allowed access to restricted areas. Signs are posted notifying the public regarding restricted areas and entrances for restricted areas require **keys/badge/code** access.

1.3) Written MAS procedures are provided and readily available to all court staff involved with court operations.

1.4) Acceptable evidence of provided written MAS procedures include:

a) Staff is required to provide a read receipt evidencing distribution of the MAS procedures or
b) Written acknowledgment forms evidencing receipt of the procedures.

1.5) The court will review and update our written MAS procedures at least once every two years in accordance with our biennial submission beginning in July 1, 2026.

1.6) All written MAS procedures will contain the version number and date on each page. Each version when updated will have an updated version number (e.g., Version 4.0, 4.1, 4.2, etc., Effective MM/DD/YYYY)

1.7) All updates to the written MAS procedures will contain an updated version number, if applicable, and the revision date.

1.8) Reporting Suspected Suspicious Activity and Known Fraudulent Activity:

Any concerns or suspects of suspicious and/or fraudulent activity that may be occurring in the daily activities of the office will be reported immediately to the **[position(s)/individual(s)]**. **[Position/individual]** will subsequently be notified using the <u>notification sample</u> provided in MAS 4.0. For anonymous reporting, staff is encouraged to utilize the form noted in MAS 4.0. **[if methods differ, please note that]**

Section 2 – Payment Handling and Receipting

2.1) Payment procedures are posted both on the court's website and **[state physical location. Ex: clerk counter, plexiglass, etc.]**.

2.2) The court's payment receipting procedures contain:

a) Types of payment accepted: **[State types of payment accepted].**
b) Receipts are issued for every payment made in person. All mail payments will be issued a receipt upon request.
c) The statement: The receipt issued by the court is proof of the payment made.
d) Returned check policy: There is a $25.00 return check fee
e) Acceptance of personal checks and debit/credit card payments: Valid ID should be presented.

2.3) Large denominations are inspected and marked with a counterfeit pen. If bills are counterfeit, the court will report it to the proper authorities. **[modify method as necessary]**

2.4) All check payments received by the court should contain the following information:

a) Date.
b) Payable to the court.
c) Dollar amount of payment, both numeric and written.
d) Signature of the presenter on the face of the instrument.

2.5) Third-party checks **are/are not** accepted. **[if accepted state information required to be on check]**

2.6) All checks received are endorsed immediately.

2.7) Reserved for Future Reference

2.8) Credit card payments are processed through an electronic point-of- sale system.

2.9) IRS form 8300 is necessary for any cash payments of $10,000.00 or more. The form will be completed by the clerk accepting the payment and will be submitted, along with the payment.

Mail Payments

2.10) All payments received through the mail are immediately opened and endorsed by the court staff with the court's bank endorsement stamp.

2.11) When possible, all payments received through the mail are processed the same business day. If processing cannot occur within the same business day, mail payments are processed no later than five business days after receipt.

2.12) All mail payments that are not processed immediately are properly secured in a locked drawer in the safe.

2.13) One clerk opens and endorses the check, and another clerk enters the payment into the system. All operating funds are balanced daily by the counter clerks and balanced again and received by the financial clerk. **[if positions or process differ, please make appropriate changes]**

Manual and Computerized Receipting Requirements

2.14) The court uses a combination of manual and computerized payment receipts that contain different numbering schemes.

2.15) Manual receipts are used by the office when the CMS is inoperable.

2.16) All manual All payments receipted manually will be entered into the CMS as soon as the system is restored and operational. If the CMS remains inoperable, the court will continue processing payments using manual receipt procedures until system access is restored.

2.17) All manual receipt numbers are cross-referenced in the CMS as soon as it is operational.

Manual Payment Receipts

2.18) Two-part, carbon copy receipts are used by the office for manual receipts. The receipts consist of the following:

a) Name of the court stamped or pre-printed
b) Pre-printed, unique receipt numbers.
c) Date received
d) Case number
e) Name of payor
f) Dollar amount.
g) Purpose of payment
h) Other case-related data, as necessary

2.19) All manual receipts and manual receipt books are utilized in sequential order and secured in locked cash drawers.

2.20) A manual receipt inventory log is maintained and kept in a locked drawer in the safe. The log records all blank manual receipt numbers kept in inventory as well as the sequences issued to each court staff member.

2.21) The manual receipt inventory log contains the following information:

a) All blank manual receipt inventory numbers.
b) Date of issuance and numbers of receipts issued to clerks.
c) Manual receipt numbers issued to each clerk, including their initials evidencing receipt of the book.
d) Used manual receipt numbers.
e) Voided manual receipt numbers.
f) Initials of the **[position/individual]** attesting to the accuracy of the inventory.

2.22) Manual receipts are secured in a locked safe.

2.23) An inventory of the manual receipts is performed on a quarterly basis by the **[position/individual]** and any variances will be investigated immediately. The outcome of the investigation, if applicable, is documented and maintained.

Computerized Payment Receipts

2.24) Payment receipts generated from the CMS contain the following:

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

2.25) Clerks are not allowed to alter manual or computerized receipts. If an error is made on a manual receipt, “VOID” is written on all copies of the receipt and a new receipt is issued. If an error is made on a computerized receipt, the receipt is voided in the CMS and “Void” prints on the receipt.

2.26) Manual receipt voids: Have “VOID” or “REVERSAL” across the face of the receipt. Reason is documented on the receipt as well as on a void/reversal log.

Computerized receipt voids: Have “VOID” or “REVERSAL documented on the receipt. Reason for void is documented in the CMS.

2.27) **[Position/Individual]** reviews and approves the voids.

2.28) Voided manual receipts are retained with the manual receipts. Computerized voided receipts are retained with the monthly transaction reports.

2.29) The CMS identifies the original receipt created and voided/reversed as well as the receipt reissued in its place.

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

2.30) The court utilizes independent contractors for collecting payments on amounts owed to the court. The payment list/report obtained at least monthly from each independent contractor contains the following information **[example of independent contractor: AllPaid, nCourt, Valley Collection]:**

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) Funds received by the court's independent contractors are reconciled and verified to the payment receipt list obtained from the contractors before accepting the payments into court. Evidence of the reconciliation and verification is retained.

2.32) The court acknowledges payments were remitted by the other government entities and independent contractors by performing the following: **[choose one or more methods utilized depending on the court's operations]**

a) Court staff verifies dollar amounts remitted to the court against the printed list of payments received by the independent contractor/government entity. The court staff receiving the amounts initial the list as evidence of verification and provide the other government entity or independent contractor with a copy of the verified list.
b) The court obtained confirmation of 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.
c) The court issues 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 are

recorded into the CMS upon receipt.

2.34) If recording payments cannot happen immediately, payments are secured in a locked safe until they can be recorded. Payments are recorded no later than the end of the next business day after receipt.

Safeguarding Operating Funds, Payments, and Payment Receipt Records

2.35) All payments and operating funds are safeguarded in locked cash drawers during business hours and in a locked drawer in the safe during non-business hours.

2.36) Cash drawers are kept locked when unattended and not in use.

2.37) All clerks may accept payments and each have their own individual operating banks. **[if clerks do not have individual operating banks, then state process. Example: Individual clerks do not have individual operating banks assigned; however each clerk must log into the CMS with their unique credentials. The CMS identifies each transaction performed by the clerk utilizing their credentials.]**

2.38) Each court staff has their own operating funds assigned and not shared with one another.

2.39) Access to the locked drawer in the safe is limited to **[positions/indviduals]**, who receipt payments.

2.40) A daily limit of **[dollar amount]** cash has been established for the operating funds held in the cash drawers during business hours. If a large amount of cash is received, the **[individual/position]** shall contact their supervisor so the money may be removed and placed in the locked drawer in the safe.

2.41) Any cash amount over **[insert dollar amount]** in the locked safe will trigger an unscheduled bank deposit **OR The court makes daily bank deposits and therefore, does not have a set dollar amount that triggers an unscheduled bank deposit.**

2.42) Court staff is prohibited from utilizing daily operating funds for the following uses:

a) Loaning money to staff or other governmental departments.
b) Cashing personal checks.
c) Using the funds as petty cash.

Change Fund

If the court does not utilize a change fund just note "The court does not have a change fund therefore this section is not applicable". Otherwise, address each control.

2.43) A daily change fund in the amount of **[dollar amount]** has been established to be used to exchange bills and coins for daily operating funds.

2.44) The change fund is secured in locked cash drawers during business hours and in a locked drawer in the safe during non-business hours.

2.45) Reserved for Future Reference.

2.46) Replenishment of the change fund occurs in compliance with the local government's policies and procedures.

2.47) Court staff is prohibited from utilizing the change fund for the following uses:

a) Loaning money to staff or other governmental departments.
b) Cashing personal checks.
c) Using the funds as petty cash.

2.48) The change fund is balanced and documented on a log sheet weekly or monthly by the **[position/individual].** Any discrepancies will be documented and resolved in a timely manner.

Petty Cash

If the court does not utilize a petty cash fund just note "The court does not have a petty cash fund therefore this section is not applicable". Otherwise, address each control.

2.49) The court's established petty cash dollar amount is **[insert dollar amount].** These funds are kept separate from daily operating funds and stored in a separate lock box in the safe.

2.50) A petty cash log is maintained with the funds which tracks removals and additions of cash. The original receipts for purchases are also kept with the log.

2.51) The limit established for petty cash purchases is **[insert dollar amount].**

2.52) Replenishment is in compliance with the local government's policies and procedures.

2.53) Two separate court staff reconcile the petty cash fund on a monthly basis using a reconciliation sheet. Discrepancies are documented and investigated prior to conducting the following monthly reconciliation. Evidence is maintained.

Insufficient Funds

2.54) The bank advises the court if there is an insufficient funds check.
The court contacts the posting party by phone or correspondence. The posting party must include a $25.00 insufficient funds fee per policy established. **[modify to fit court's operations]**

2.55) Insufficient fund payments are recorded in the CMS as such immediately upon receipt.

2.56) The $25.00 fee is docketed and accounted for in the CMS as a separate docket entry.

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

2.57) The fee schedule is posted on **[state location either physically in building and/or online]**

2.58) Only the Judges have the authority to adjust money owed to the court. **[if Judge authorizes court staff to adjust, explicitly document here what positions are given authority and the type off adjustments they can authorize].**

2.59) Adjustments to money owed will be documented in the CMS with an explanation for the adjustment reason.

Recording Payments

2.60) Payments are immediately recorded into the CMS when received.

2.61) If the court is prevented from recording payments immediately, the court secures payments received in a locked safe until they can be recorded. Recording is no later than the end of the following business day after receipt.

2.62) Overpayments, collection fees, and payment processing fees, etc., are receipted as the type of payment received and not as another monetary obligation.

2.63) A money distribution report is generated at the end of each month and submitted to the Treasurer's Office.

Section 3 - Disbursement Procedures

Cash Disbursements

If the court does not perform cash disbursements, note “The court does not perform cash disbursements and therefore this section is not applicable.”. Otherwise, address each control.

3.1) Not applicable

3.2) Not applicable

Check Disbursements

3.3) **[Individual/position]** creates and distributes checks for the court’s bank account(s) and **[individual/position]** authorizes the check by signing.

3.4) All checks contain a pre-printed number and the name of the court.

3.5) All checks are issued in sequential order.

3.6) The court maintains an inventory record of used and unused checks. If computerized, the system has a record of disbursements made.

3.7) Check inventory is performed monthly during the bank reconciliation. If the court encounters a missing check, it is investigated and documented. In the case of disappearance of checks, stop payments are requested within one day of identifying the misappropriation.

3.8) **[Individuals/Positions]** are authorized signers and are allowed to sign court checks.

3.9) All checks are secured in a locked safe. Access to these instruments are limited to authorized court staff who process payments.

Voucher Requests

If the court does not utilize vouchers then state “Court does not utilize vouchers therefore, this section is not applicable.” Otherwise, address each control.

3.10) Procedures for vouchers:
- a) Voucher request with supporting backup is prepared by **[individual/position]**.
- b) Voucher requests are approved by **[individual/position separate from preparer].**
- c) Approved voucher request and supporting backup is provided to **[individual/position/local government]** to prepare the disbursement.
- d) Copies of voucher requests and supporting backup is retained by the court to allow for future reconciliations.

3.11) Voucher requests are template computer forms, so they are not pre-numbered.

3.12) There are no blank voucher requests.

3.13) A voucher request inventory is not necessary since voucher requests are template computer forms.

3.14) **[Individual/position]** approves and signs voucher requests for the operation of the office.

3.15) Voucher requests are processed manually using the computer template, and then the hard copy is delivered to the Accounts Payable Dept. for payment.

Voiding Disbursement Instruments

3.16) If an error is made when creating a check, the instrument is voided by performing the following procedures:

a) "VOID" or “REVERSAL” is written across the face of the instrument. The date and initials of the authorizer are documented on the check.
b) An explanation for the void is documented on the instrument and a notation made in the CMS and/or log.

3.17) **[position/individual]** approves and reviews the voided and/or reversed check. The date and evidence of approval is documented at the time occurs.

3.18) All voided instruments are retained pursuant to the administrative record retention schedule.

Recording Disbursements

3.19) Disbursements are documented in case files, disbursements journal, and the general ledger which is all housed in the CMS.

3.20) Detailed event entries are entered in the court’s CMS. The disbursement records case number, case party names, date of payment, name of payee, check number, method of payment, description of payment, amount disbursed, and electronic fund transaction number, if applicable.

3.21) A documented audit trail of disbursement transactions for the court’s account is maintained in the CMS.

3.22) The court produces a report monthly through the CMS describing what was disbursed.

3.23) The court makes our own disbursements and therefore this is not applicable.

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

If the court does not currently convert monetary penalties to alternative sentencing then mark this section not applicable, otherwise, address each control.

a) The Courts do not currently convert monetary penalties to sentencing alternatives.

b) Reserved for Future Reference

c) N/A

d) N/A

e) N/A

Section 4B - District Court Ordered Fines and Fees

Section only applies to District Court. If not a district court note this section not applicable.

4B.1) The District Court forwards it to the county treasurer to make collections.

4B.2) The following information is forwarded to the county treasurer:

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 District Court Office retains hard copy or electronic correspondence evidencing the collection information for defendants as required by the Nevada Revised Statutes was forwarded to the county treasurer.

Section 5 - Trust Accounts and Bonds

5.1) Types of money held in the court's account for include **[insert type. Can be but not limited to the following: restitution, cash bail for criminal cases, cash bonds for civil cases, jury fees or any amounts deposited under court order].**

5.2) Trust funds are disbursed only upon order of the court. **[Position/Individual**] distributes the funds with verification and approval by **[Position/Individual].**

5.3) [State method utilized to handle bonds]

5.4) A list of the bonding companies and agents who are authorized to post bonds is maintained by the court and copies are sent to the jail and outlying courts when Powers-of-Attorney are filed by the bonding companies.

5.5) [State procedures to process bond forfeitures and exonerations of bonds]

5.6) Monthly, the court reviews all pending (active) and outstanding bonds posted and bond records to determine the status of the bonds based on court order. The reconciliation of the bond tracking register with case files is performed by **[individual/position].**

5.7) Trust funds are collected in a separate bank account from operating court funds. **OR All court funds are collected into a single bank account. Separate ledgers are maintained in the CMS for operating funds and trust funds in order to keep track. Both ledgers reflect receipts, disbursements, and outstanding balances for each case.**

5.8) Trust funds are collected in a separate bank account from operating court funds. **OR All court funds are collected into a single bank account. Separate ledgers are maintained in the CMS for operating funds and trust funds in order to keep track. Both ledgers reflect receipts, disbursements, and outstanding balances for each case.**

5.9) Reserved for Future Reference

5.10) Monthly, the court reviews all court cases with trust money held to determine the following:

a. The case is active and the purpose as to why trust funds are posted remains, requiring that money continues to be held.
b. Requirement to hold the trust no longer exists and money is returned 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) The court accepts bonds that can be applied to the amounts owed in conjunction with trust accounts, and follows all the same procedures for receipting, tracking, posting, reconciling, exoneration and forfeiture as set forth by the standards.

Bail Bond Refunds

5.12) Bonds are disbursed upon court order or by authorized operation of court process. (e.g., revocation by a bail bond agent.)

5.13) Bond money is returned to the original poster, less any fines and fees, pursuant to NRS 178.528.

5.14) If the original poster requests money to be remitted to a third party, the following must be obtained:

a) Written authorization by the original bond poster indicating the third party to receive the disbursed funds.
b) Valid identification from the third party, if necessary.

Restitution

5.15) Not applicable for district courts. For justice and municipal courts address control. The court collects restitution payments and disburses it within 30 business days from the date the restitution was collected. The restitution is disbursed to the person named in the order. If the person named in the order cannot be located, the court is paid over to the district or city attorney's funds for victims of crime.

5.16) [State procedures]

Section 6 - Bank Accounts

6.1) **[Individual/position]** has the authority to open and close court bank accounts.

6.2) Bank account will be closed in the case of fraud, and a new account will be opened in its place**. [State other scenarios if applicable]**

6.3) The court maintains a list of all bank accounts including the bank name, address, account numbers, purpose, and signatories for accounts operated by the court.

6.4) All bank accounts are collateralized through **[state organization] AND/OR** bank accounts are FDIC insured.

6.5) The bank account is in the name of the court.

6.6) The court maintains and updates bank signature cards when new signors are added or removed from the account. **[If bank accounts are maintained by local government then note this as not applicable]**

6.7) [Individuals/positions] sign checks
[Individuals/positions] authorize electronic disbursements
[Individuals/positions] prepare bank deposits
[Individuals/positions] reconcile the court's bank statements

Bank Deposits

6.8) **[State frequency of bank deposits of operating funds. Deposits should be made at least monthly.]**

6.9) Funds are secured in a locked safe until they are deposited. **[State frequency of bank deposits of trust and/or general funds. Deposits should be made at least monthly.]**

6.10) Payments received are reconciled to the receipts journal in the CMS on a daily basis. **[This control is a requirement for courts that do not make daily deposits]**

6.11) All payments are deposited in the same form as they are received.

6.12) The office does not mail deposits to the bank. **[If court mails deposits to the bank then address control]**

6.13) **[Position/Individual]** creates and prepares the bank deposit**. [Position #2/Individual #2**] verifies the bank deposit before the deposit is made and both individuals initial the deposit slip prior to taking it to the bank.

6.14) Deposits are secured by placing them in a bank bag for delivery to the bank.

6.15) Deposit receipts are brought back to the court, and **[individual/position]** compares the receipt to the carbon copy deposit slip to ensure the account was properly credited.

Lost, Stolen, Stale Dated Instruments

6.16) Stale dated instruments may have a stop payment placed on them after 180 days.

6.17) All lost or stolen instruments are researched to ensure they have not been cashed. A stop payment may be placed on them, or a statement may be signed by the payee attesting to the fact that the check was never received. A replacement check will be issued, and the lost or stolen check will be voided.

6.18) When a replacement check is issued, the newly issued check number is cross-referenced to the voided check.

6.19) Stale dated checks are investigated by notifying the individuals by phone or correspondence. All correspondence is retained evidencing investigation.

Unclaimed Property

6.20) The court must identify and remit unclaimed property annually as required by the rules set forth by the Nevada Treasurer.

6.21) The court performs due diligence on unclaimed property by attempting to contact the business or individual at the last known address on file via a written notification 60-120 days before the unclaimed property report is due. If the owner completes, signs and returns the written notification, a new check is issued, and the funds are no longer reportable to the Nevada Treasurer.

6.22) All unclaimed property is tracked by the court and kept secured until remitted to the Nevada Treasurer.

Section 7 - Financial Management

7.1) Financial transactions are recorded into the court's CMS.

7.2) The court performs the following daily reconciliations:

a) Clerks verify beginning operating funds before usage and document the count on a checkout sheet.
b) Clerks verify their operating funds at the end of their shift and document the count on a checkout sheet.
c) Clerks reconcile and balance monies received after each shift with the CMS. Variances are documented and investigated prior to conducting the monthly reconciliation.
d) **[Position/Individual]** independent from the initial clerk reconciles and verifies daily deposit with the CMS. Variances are documented and investigated prior to conducting the monthly reconciliation.
e) All counts and verifications are evidenced.

7.3) Reserved for future reference.

7.4) The court provides a monthly treasurer receipt/distribution report generated by the CMS to the Treasurer's Office. The Treasurer's Office then posts the transactions to the general ledger accounts. **[Modify if procedures differ]**

7.5) The Treasurer's Office provides monthly reports to the court of the postings to the general ledger accounts. **[Modify if process differs]**

7.6) The following reconciliations are performed monthly:

a) Balancing of the receipts journal from the CMS
b) Balancing the disbursements journal from the CMS
c) Reconcile payment receipts with deposits.
d) Prepare a bank reconciliation
e) Reconcile the record of open items with bank accounts and cash balances
f) Reconcile voucher requests processed with checks issued
g) Reconcile the petty cash fund, including variances noted **[Might not apply]**
h) Reconcile the change fund, including variances noted **[Might not apply]**

7.7) **[position/individual]** performs an independent verification of monthly reconciliations and is documented to ensure accuracy of the court's financial records.

7.8) Daily and monthly financial reconciliations and supporting documentation are maintained in accordance with the administrative record retention schedule.

7.9) The court retains the following records as required by the administrative record retention schedule:

a) Copies of bank reconciliations.
b) Records of outstanding checks.
c) Records of deposits in transit.
d) Bank statements.
e) Canceled checks.
f) Canceled deposit slips.
g) Bank issued debit and credit memos.

7.10) The court is responsible for reconciling the bank accounts for the daily operating funds.

7.11) The court prepares documents and a remittance report as required by the local government for the remittance of local and state funds collected on a monthly basis.

Section 8 - Computer Access and Security

8.1) All computerized systems used by the court require unique credentials and passwords to be accessed.

8.2) The court provides unique and individual authorizations and passwords to each judge and court staff member accessing computer systems.

8.3) Reserved for future reference.

8.4) Reserved for future reference

8.5) The CMS does not allow payment receipt numbers to be overridden or altered.

8.6) The fee codes and fee schedules will be reviewed and documented every six months by **[individuals/positions]** to ensure accuracy of funds being distributed to fines, fees and other accounts. Evidence of the review will be retained.

8.7) **[Individuals/positions]** have access to override fee codes and fee schedules.

Payment Card Data Security (Credit Card Information Security)

8.8) The court is aware of NRS 603A and has reviewed the rules set forth by the payment card industry data security standards (PCI-DSS).

8.9) The court contacts their merchant bank to determine their PCI-DSS self-assessment validation category.

8.10) The court annually completes a payment card data security standards self-assessment questionnaire. The court also obtains documentation confirming that any third-party processor utilized is in compliance with PCI-DSS.

8.11) [State methods court utilizes to protect debit and credit card information per PCI-DSS. Refer to examples noted below.]

- Credit cards numbers that are written down are shredded following processing of the payment.
- Individual transaction receipts are stored in the safe and destroyed pursuant to the retention schedule.
- The point-of-sale terminal is a stand-alone unit that is not connected to a computer so,
    - A uniquely assigned identification is not necessary for each clerk and passwords do not need to be changed regularly.
    - There is no network or software that needs strong, unique passwords.
    - Factory default passwords are never kept.
    - There is no equipment or software to check emails, update social media or use the internet.

8.12) The court develops and maintains a data security standards policy and trains court staff annually. Procedures are in place to safeguard customers'' personal identifiable information.

Section 9 - General Administrative Security and Key Controls

9.1) The court contacts HR and IT to ensure all keys are obtained from termed court staff, badge access is revoked, and user access is deactivated promptly.

9.2) Locks and key card locks are changed as determined by the HR Dept., the IT Dept. and the Buildings and Grounds Dept.

9.3) The court maintains a log listing court staff members with access to locked areas via keys or badge access. **[Individual/position]** updates the log once any changes are made.

9.4) Duplicate keys are maintained within the court in a dual lock box that requires two individuals to access.

9.5) Only authorized individuals are allowed access to restricted areas. Signs are posted notifying the public regarding restricted areas and entrances for restricted areas require **keys/badge/code** access.

9.6) Signs are posted notifying the public regarding restricted areas and entrances for restricted areas require **keys/badge/code** access.

Section 10 - Record Retention

10.1) The court the Nevada Courts Administrative Record Retention Schedule as directed by the Supreme Court of Nevada.

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