



ADMINISTRATIVE OFFICE OF THE COURTS

FINANCE DIVISION

TRIAL COURT FINANCIAL POLICIES AND PROCEDURES MANUAL 7th EDITION

Policy No., FIN 10.02, Cash Handling

EXECUTIVE SUMMARY OF UPDATE

POLICY ISSUE(S)

There are several significant updates to this policy. The changes were made to provide better guidance for: safekeeping of cash at the court, new civil process for dishonored checks, voided daily cashing activity, handling cash by cashiers, surprise cash counts, allowing alternative procedures for processing payments received by mail, maintaining a log of unapplied payments received by mail, and technology updates regarding counterfeit currency transactions.

Significant Revisions

1. Sub-section 6.1.1 has been amended to provide more complete guidance for safekeeping of cash while at the court for: a.) cashier change funds, b.) unprocessed payments received and c.) other negotiable valuable documents.
2. Sub-section 6.3.1 was amended to provide more detailed description of procedures for managing cashier change funds used to make change for coin and currency transactions, including the frequency for supervisory count of change funds. In addition, the amendment requires the court to appoint a change fund custodian when any change fund exceeds \$500 by location or in aggregate for the court.
3. Sub-section 6.3.3, Item a, Sub-item iii, was amended to prohibit more than one cashier to process transactions from the same cash drawer.
4. Sub-section 6.3.3, Paragraph 3 was added to establish dollar limits on cash drawers, requiring closing-out the cashing session upon reaching the limit.

5. Sub-section 6.3.4, Paragraph 3 and Paragraph 4. Provides more detailed direction for endorsing checks payable to other governmental entities if known to be a proper payment to the court, and dollar limit for unsigned checks received by mail.
6. Sub-section 6.3.5 has been amended to move AOC's approval of trial court acceptance of credit/debit cards to FIN. No. 13.01 Banking Services.
7. Sub-section 6.3.6 has been amended to allow the courts to develop a local policy for escalating issues related to a pattern of bad checks.
8. Sub-section 6.3.8 has been amended to add a requirement to maintain an audit trail for all transactions voided in the case management and/or cashiering system.
9. Sub-section 6.3.11, Paragraph 1. added to include procedures to describe applicable county requirements for cash overages and shortages. Additionally Section 6.3.11(4.)(a. through b.) has been added providing better detail for the accounting of overages and shortages.
10. Sub-section 6.3.12 has been added to provide for "Surprise Cash Counts" by court supervisory staff of cashier activity.
11. Section 6.4, Paragraph 1. has been amended to provide more specific procedures for applying money received in the mail.
12. Sub-section 6.5.2 has been updated to better describe the current technology available for identifying counterfeit currency.
13. Sub-section 6.5.7 has been amended to clarify the procedures for voiding receipts tendered in counterfeit currency.