

Courts Audit Planning Guide

COVERING SUPERIOR, MUNICIPAL AND DISTRICT COURTS



March 7, 2016

Table of Contents

BACKGROUND	2
JUDICIAL INFORMATION SYSTEM (JIS).....	3
THIRD PARTY RECEIPTING AND ONLINE PAYMENTS	5
ACCOUNTABILITY	5
FINANCIAL STATEMENTS	9
APPENDIX 1: JIS Reports.....	10
APPENDIX 2: JIS Active Users Report Example.....	21

Area Guidance Information

This planning guide is a supplement to the City and County Planning Guides. Supersedes previous planning guide dated 8/7/2013. Please direct questions or suggestions to the Court Subject Matter Experts.

Guidance is intended only for internal use to help auditors gain an understanding of courts. The guide is intended to enhance planning and risk assessment procedures, not replace them. Information in the guide should therefore be considered along with other planning and risk assessment procedures. While guidance is designed to be as comprehensive as feasible, auditors must be alert for audit issues and situations not specifically addressed.

This guide is used by the State Auditor’s Office staff as they plan audit engagements. Information presented in this document does not represent policy or legal guidance. State agencies and local governments should contact their legal counsels with specific questions.

Training and Additional Resources

Following recorded self-study is available in the training system and may be helpful when auditing courts:

- 2012 Auditing Courts - Overview, Risks and the Judicial Information System

Additional resources related to courts can be found on the hub under

[Audit | Information | Reference Guide | Court Resources.](#)

BACKGROUND

This planning guide is an element of the City and County Planning Guides and is intended for use when the municipal, district, or superior courts have been selected as part of a city or county audit.

There are three types of courts present in Washington cities and counties: municipal, district and superior courts. Municipal and district courts are collectively referred to as “courts of limited jurisdiction” or CLJ’s.

Municipal courts handle violations of traffic and criminal violations arising under city ordinances and actions related to license penalties or forfeitures prescribed by city ordinance or state statute. Municipal courts may designate specific traffic infractions that can be processed by a Traffic Violation Bureau, if one exists in the municipality. Municipal courts are operated by administrative personnel under the direction of the presiding judge. Full-time municipal court judges are elected on a non-partisan basis for four-year terms. Part-time municipal court judges are generally appointed by the city.

- *Municipal Court for Cities with Population Over 400,000 (Chapter 35.20 RCW)* - The city has control over the operation of its court, is responsible for paying the operating costs of the court, and receives a portion of the appropriate fine revenues (a portion goes to the State, county, and other parties in some cases). The city may terminate the court if the municipality has reached an agreement with the county under Chapter 39.34 RCW under which the county is to be paid a reasonable amount for costs associated with prosecution, adjudication, and sentencing in criminal cases filed in district court as a result of the termination.
- *Independent Municipal Court (Chapter 3.50 RCW)* - A code city with a population of less than 400,000 may operate an independent municipal court under Chapter 3.50 RCW. Under this type of system, the city has control over the operation of its courts, is responsible for paying the operating costs of the court, and receives a portion of the appropriate fine revenues.
- *Municipal Court Operated Pursuant to an Interlocal Agreement (Chapter 39.34 RCW)* - A third option for a code city is to contract with another city which operates a municipal court, or with the county which operates the county district court. Under an interlocal agreement, cities and towns are responsible for all costs involving misdemeanor and gross misdemeanor offenses for adults referred from law enforcement agencies in their jurisdictions (RCW 39.34.180).

District courts are found in counties and have jurisdiction over:

- Criminal cases involving misdemeanors and gross misdemeanors (RCW 3.66.060)
- Preliminary hearings in felony cases (RCW 3.66.060)
- Traffic infraction cases (RCW 3.66.060(5))
- Civil cases in which the amount does not exceed \$75,000 (RCW 3.66.020)
- Small claim controversy up to \$5,000 (RCW 12.40.010)
- Civil protection orders (Chapter 26.50 RCW, Chapter 10.14 RCW)
- Name changes (RCW 4.24.130(1))
- Vehicle impound cases (Chapter 46.55 RCW)

District courts are operated by administrative personnel under the direction of the presiding judge; judges are elected on a non-partisan basis for four-year terms.

Superior courts are the court of general jurisdiction for a particular county. Cases not specifically assigned by law to another court are heard by the superior court, including felony criminal cases, civil cases, domestic cases (divorce/family law), probate cases (administration of wills), juvenile, paternity, guardianship and adoption cases, among others. The superior court also serves as an appellate court

hearing appeals from district and municipal courts and certain state and local administrative agencies. Superior court personnel include an elected county clerk, bailiffs, court commissioners, court administrator, juvenile court administrators and court reporters. Superior court judges are elected on a non-partisan basis for a four-year term.

Juvenile court is a division of the superior court that deals with cases for youth under 18 years old.

JUDICIAL INFORMATION SYSTEM (JIS)

The Judicial Information System (JIS) is a court software and information system managed by Washington State's Administrative Office of the Courts (AOC) and used by most courts. JIS was originally developed for district and municipal courts and called "DISCIS." In the early 1990s, a subsystem was added to accommodate superior courts and the system as a whole was renamed "JIS."

JIS and its sub-systems cover all functions of the court, as well as automatic reporting of detailed information to AOC on a daily basis. Specific functions include:

- Statewide person, crime and case information
- Case filing
- Scheduling / docketing
- Case tracking and status
- Judgments, sentences and orders
- Accounts receivable and collections
- Receipting / cashiering
- Trust accounting
- Checking and banking
- Reports (see appendix 1)

JIS encompasses a number of integrated sub-systems that apply to different types of courts. For audit purposes, these sub-systems can be treated and referred to simply as "JIS" since they are integrated. Sub-systems are as follows:

- *Courts of Limited Jurisdiction* use District and Municipal Court Information System (DISCIS) and the Judicial Accounting Subsystem (JASS).
- *Superior Courts* use the Superior Court Management Information System (SCOMIS) or Odessa**, the Judicial Receipting System (JRS) and JASS.
- *Juvenile departments of Superior Courts* use the web-based Juvenile and Corrections System (JCS).

JIS has a number of reports that are critical for effective monitoring, as well as for audit. A list of key reports available from JIS can be found in Appendix 1.

** The Superior Court case management system (SCOMIS) is being replaced by Odessa. Lewis, Thurston, Yakima and Franklin Counties converted to the new system in 2015. See the [implementation map](#) to find out when the remaining counties' conversions are scheduled.

Auditors should consider reviewing the system conversion using the "**Software System Conversion**" program available in TeamMate at: Accountability | Controls over Key Software Applications | Software System Conversions.

JIS Risks

Audits have identified two primary risks associated with JIS:

1. Segregation of duties issues due to inappropriate user account permissions, specifically:

- *Administrator roles:* past audits have noted that many courts have a high number of administrators. While AOC adds new users and provides access to basic systems, the court-level administrators are charged with granting access to specific screens, tables, case types, and utility functions.
- *Individuals with multiple user types:* The JIS user manual notes the possibility for the same person to have multiple accounts of different types. For example, a single person may be both an “administrator” and an “accountant” because their job duties involve both administrative and accounting tasks. This is important to consider when evaluating segregation of duties.
- *Generic user accounts:* Another risk is with generic user IDs, which are those that are not specific to one person. Rather, multiple personnel may login with this same ID. Audits have shown that many times, the login is one person’s name. For example, “We all have IDs, but when we receipt monies, we all login as Kathy.” We expect one generic ID for most courts, which is used in the daily batch upload. However, we do not expect generic IDs for the administrator, accountant, cashier, or clerk user types

Courts can request a list of active users through the AOC help desk. An example of this report is shown in Appendix 2. Auditors can also utilize the security reports in JIS FAP. Contact fapalert@sao.wa.gov for access to JIS FAP.

2. A number of key JIS reports do not allow for a date range to be specified. In addition, JIS limits the history retained in the system to a 12-month period. Therefore, it is **very important** for courts to generate and keep all their month-end reports. *Some court reports are available to the auditor in JIS FAP; however, many must be obtained from the entity.*

CAATS data available

There are now CAATs tests available in FAP. The CAATs tests utilize the JIS Ledger Detail and Ledger Summary reports, which are provided by AOC each month. To obtain access to the FAP queries, auditors should submit a request to fapalert@sao.wa.gov with the names of the auditor(s) that will be working with the court data. Local IS Audit will then enable the system and set security permissions for the auditors.

Risks for Courts NOT using JIS

There are still many smaller municipal courts throughout the state that do not use JIS. While use of the system is not mandatory, courts that do not must still perform all the same functions. Many courts that don’t use JIS use spreadsheets to document most court functions, including receipting. Since spreadsheets do not retain an auditing trail when changes are made, and because non-JIS courts are often very small and without segregation of duties, they are normally considered very high-risk for misappropriation. Extra audit steps should be considered to evaluate the courts internal controls over:

- Ensuring all citations written are received by the court and recorded for tracking
- Accounts receivables are recorded at the correct amounts and billed appropriately
- Adjustments to receivables are authorized by appropriate personnel (usually a judge) and receivable accounts are adjusted to correct amounts
- Monies collected are appropriately receipted in and applied to correct accounts at correct amounts. All monies are deposited timely to the bank and bank reconciliation are performed timely and monitored
- Case dispositions are reported back to the law enforcement agency
- All monies collected are remitted to appropriate agencies using the correct percentages

Resources for non-JIS courts can be found on the AOC website at:

<http://www.courts.wa.gov/newsinfo/index.cfm?fa=newsinfo.displayContent&theFile=content/ResourcesPublicReports>

Note: Procedures in TeamMate and discussion throughout the guide may not apply to courts that do not use JIS.

THIRD PARTY RECEIPTING AND ONLINE PAYMENTS

Most courts are now offering online payments by credit card to their users. While a few courts have developed their own in-house online receipting system, most have turned to third-party vendors to provide this service. Further, some courts use additional third-party receipting vendors to process credit card transactions by phone or through a computer terminal available at the courthouse. The most common online vendors are nCourt, Official Payments, and Net Deposit (formerly Modern Payments). Point and Pay is a common vendor for credit card payments by phone.

To determine if a particular court accepts online payments, either check their website or inquire with court personnel. Auditors should consider updating the IT Systems inventory at: Audit | Systems | Entity Information Suite.

Auditors can use the “**Third Party Receipting**” TeamMate step available in TeamMate in the Accountability | Revenues | Third Party Receipting folder, or the County planning guide for more details. Additionally, SAO has published some third party receipting guidance that may be helpful to entities at <http://portal.sao.wa.gov/PerformanceCenter/#/address?mid=6&rid=18501>.

ACCOUNTABILITY

The most important accountability risk for courts is misappropriation – court operations include billing, adjustments, collections, receipting, disbursements and trust account management. Due to the nature of court transactions, the highest risk is for misappropriation of receipts via adjusting / deleting cases or substituting for another revenue stream. The following are common control weaknesses found in courts that greatly increase misappropriation risks:

- *Inadequate segregation of duties* – While JIS user account controls would allow for effective segregation, many clerks have access to most or all screens, including the ability to receipt and make adjustments. In addition, many JIS reports include user initials, allowing the entity and auditor to easily verify whether employees are performing incompatible duties.
- *Lack of monitoring of transactions and/or audit reports* - In all cases, JIS reports allow for effective monitoring and are expected to be printed, retained and independently reviewed as a key part of the court’s system of controls. Reports that are typically critical for effective monitoring are highlighted in Appendix 3. Monitoring is especially critical when duties are not fully or effectively segregated.
- *Lack of reconciliation between check register, bank statement, and JIS for trust accounts* – In addition to reconciling receipts, trust account activity and balances should also be reconciled on a monthly basis. These reconciliations should either be performed or reviewed by someone independent of cash handling and disbursement duties.

Bail payments made by credit card - courts that allow bail payments by credit card and later refund the bail using a check are exposing public funds to the risk that the credit card activity was fraudulent (in which case, the court has reimbursed an expense that it was never paid in the first place). However, courts are faced with a limitation in that the JIS system only allows bail refunds to be made by check, as opposed to refunding back to the credit card. As such, it is important that the court have process in place to mitigate the risk. Auditors should inquire about this emerging issue to determine:

- Whether the court allows bail payments by credit card, but reimburses bail via check.
- If no losses have been reported to SAO, inquire whether a loss has occurred. Auditors may need to remind the city or county regarding its reporting responsibilities under RCW 43.09.185.
- Recommend that the city or county consider additional controls over payments received by credit card.

Auditors can use the "**Bail Payments Made by Credit Card**" step available in TeamMate to in the Entity-Specific Areas | City/County | Courts folder to evaluate this risk

Superior Court collection of forfeited surety bonds in accordance with Chapter 10.19 RCW requirements - A bail bond agency sells and issues surety bail bonds that provide security to ensure the appearance of a criminal defendant before the court. Judges may release defendants in criminal court cases from incarceration if they post bond with a cash deposit or a surety bond ("bail bond") in the amount at which bail was set. In cases where bail is posted as a cash deposit, the court would receipt the payment into JIS and deposit in the court's trust bank account. In cases where a bail bond is provided, the bail bond agency guarantees that the defendant will appear before the court with their own assets or through an insurance agency. The defendant is charged a premium by the bail bond agency which is generally 10 percent of the total bail bond.

If a defendant fails to appear on the assigned court date, the bail deposit or bail bond is forfeited. For bail bonds, the full amount of the bond is due to the court in accordance with the requirements of RCW 10.19.090. However, the court must notify the bail bond agency in writing of the defendant's failure to appear within 30 calendar days of the required date of appearance. Otherwise the forfeiture is considered null and void and the bail bond agency is not required to pay the bond amount.

Courts are responsible for developing adequate internal controls to track surety bonds received as a condition of a defendant's release. We would expect the court has assigned this responsibility to specific employees, has a reliable process in place to maintain a complete list of forfeitures, and a reliable tickler process in place to ensure notifications are made. We would further expect that this list includes information on historical and pending forfeitures necessary to monitor the current status and ultimate disposition of forfeitures, trace to case files and trace to receipting and accounting records.

Revenues

Common revenues are as follows:

- **Filing fees** – Monies imposed for filing of documents, processing passports, and other services provided by the court.
- **Fine** – A sum of money imposed upon a convicted person as punishment for criminal offense or infraction.
- **Penalty** – An assessment or fee added to a monetary penalty or fine. Such fees are earmarked for the support of specific state program such as traffic safety, criminal justice training, etc.
- **Bail** – An amount of money determined by the judge and posted with the court clerk as security. Depending on the outcome of the case, bail can either be forfeited to the court or returned to the

payer. Bail may also be receipted at the jail when the court is closed – auditors should include bail revenues when testing receipting or evaluating receipting controls at the jail (see also: Jail Guide).

- **Court ordered settlements** – Amounts ordered by the court to be paid from one party to another in civil cases.
- **Restitution** – Giving the monetary equivalent for any loss, damage or injury. Restitution is paid to the court, who in turn disburses to the receiving party.

There are several unique aspects of court revenues:

- *High Incidence of Subsequent Adjustments or Waivers* - As part of the judicial process, many fees, fines, or other amounts are waived or reduced. The court should have the original receipt, citation and other relevant information pertaining to all adjustments in the case file. Currently, AOC does not require a judge's initial or signature to support reductions in fees or fines.
- *Recording Transactions* - JIS processes payments statewide, so the system does not produce an intact transaction sequence number for individual courts. Also, the system performs a daily batch upload process that takes the system off-line at the end of each day. Any payments received during this time must be receipted manually and entered into the system the next day. For this reason, each court should have a process in place to handle these manual receipts and ensure that the receipts are subsequently entered into the system.
- *Write-offs* – District and municipal courts have various tools at their disposal to collect fees and fines, such as placing an FTA (failure to appear) on a person's driver's license. Where we see higher percentage of uncollectable balances, and therefore higher write-offs, is in the superior court. Prior to 7/1/00, superior courts only had 10 years to collect many fines and fees and restitution ordered by the court, unless they filed for an extension of jurisdiction. As such, we typically do not see many cases before 7/1/00 still booked as receivables. All judgments entered into after 7/1/00 have unlimited jurisdiction. As the economy declines, it is typical to see a greater number of more recent cases being sent to collections or written-off. However, courts vary in their write-off philosophy – some pushing to write-off any cases that appear uncollectible, while others rarely write off cases. Regardless, all write-offs should be documented, approved and supported.
- *Collections* - State statute gives courts the authority to contract with a collections agency. Statutes also dictate that any amounts retained by the collection agency must be above and beyond the obligation to the court (see RCW 3.02.045, 19.16.500 and 36.18.190). Most courts contract with collections agencies; however, some courts do not because they don't want customers to pay additional fees charged by the collection agency.
- *Citations* - When citations are originally entered into JIS by district and municipal courts, they are treated as a "potential receivable." An actual receivable must be created later. When the receivable is later created, the original citation amount is pulled over to the CAR (create account receivable) screen; however, the amount can be changed without an audit trail. *For example, if someone contests their citation in court, the judge may reduce the amount of their citation. After the hearing, court personnel setup the accounts receivable using the CAR screen. Although the amount due is pulled over, they can simply type over the amount with the new reduced amount per the hearing.*

Many times, the defendant will pay their citation immediately after their hearing. This creates a potential risk depending on the court's segregation of duties between AR and cash receipting.

Auditors should consider gaining an understanding of the court's process for creating accounts receivables and processing receipts for defendants that contest their citation. The most common methods seen are:

- If the defendant wants to pay at court, the court personnel will create the AR at that time and subsequently receipt the payment. This method is of higher risk, as the clerk could put the AR in at whatever amount they want and misappropriate the amount received. In this case, auditors should consider what procedures the court has to ensure the receivables are entered correctly (does anyone compare the AR's created with the judge's ruling?).
- If the defendant wants to pay in court, the court personnel will enter the receipt through the receipting system (JRS), but will not assign a case number to it. Later, court personnel (either the same person that receipted the funds or another person) will create the AR, then go back into the receipt and assign it to the case number. Depending on the segregation of duties at the court, as well as the monitoring controls, this could pose a risk as well.
- The court will create a 'dummy account' to receipt all monies where a case number or AR is not known at the time of the receipt. This is not an acceptable practice.

Expenditures

Stipends, mileage for jury members and witnesses are often paid through a separate system. The system often includes different controls and processes than the city's or county's normal accounts payable processes. For trust reimbursements, seizures and unclaimed property see the Assets section below.

Assets

In addition to small and attractive assets used in operations, courts hold a number of assets in temporary custody:

- **Evidence** - Courts receive evidence from the Police or Sheriff's department for cases. Depending on the entity's processes for handling evidence, the court may be involved to different degrees in the evidence safeguarding process. Courts will typically take temporary custody of evidence as it is presented in court. Most evidence is handled by superior courts.
- **Seizures and forfeitures** – When property is seized by a law enforcement agency in connection with a crime, the property may be forfeited to the state after release by the court. Depending on the type of case, the property is required to be reported to the State Treasurer and a portion of proceeds remitted to the State. *See the police / sheriff's guide for details.*
- **Unclaimed property, including refunds and overpayments** – All unclaimed property in the hands of the court must be reported to the Department of Revenue in accordance with Chapter 63.29 RCW. The only exception is for unclaimed refunds or overpayments under \$10, which may be retained by the court without reporting to DOR.
- **Unclaimed restitution** – RCW 7.68.290 requires all unclaimed restitution be remitted to the State Treasurer on a monthly basis.
- **Trust accounts** – Superior and district courts will often collect and hold funds in trust for restitution and settlement payments. Courts will also have bail deposits held in trust. Misappropriation risks associated with trust accounts include disbursement risks as well as receipting risks. Courts should reconcile the bank statements, check registers, and JIS reports at least monthly.

Legal Compliance

See the city and county guide for general compliance requirements; the following are unique compliance requirements for courts:

State Remittances - Statutes include a number of provisions requiring courts to remit monies received to the city, county, and State monthly. Courts using JIS can print a Remittance Summary report that breaks down the amounts due to the various parties. AOC sets formulas in JIS at the statewide level to break out receipts into various remittance categories; these formulas cannot be modified by courts. We would expect courts not using JIS to use a spreadsheet created by AOC to calculate remittances.

District Court	Remit to county treasurer at least monthly (RCW 3.62.020).
Municipal Court (for cities with population under 400,000)	Monies paid to the clerk of the city or town treasurer monthly. Further, the city treasurer shall remit to the state treasurer monthly (RCW 3.50.100).
Municipal Court (for cities with population over 400,000)	The chief clerk shall on each day pay into the city treasury all money received for the city during the day previous, with a detailed account of the same, and taking the treasurer's receipt therefor. Further, the city treasurer shall remit monthly to the state (RCW 35.20.220).
Superior Court	Monies shall be paid within twenty days after the collection to the county treasurer. Further, the county shall remit monthly to the state (RCW 10.82.070).

Donations in Lieu of Fines - Some cities and counties have had a policy or practice of waiving fees for traffic violations if the violator makes a donation to a charitable cause. Legislation was passed in 2007 that specifically prohibits this practice (RCW 10.01.220).

FINANCIAL STATEMENTS

Accounts Receivable - Recent financial statement audits have discovered misstatements relating to court receivables, revenues and deferred revenues. In many cases, balances are omitted or reported at incorrect amounts due mainly to lack of communication between the courts and those charged with preparing the financial statement.

See FYI 2010-01 or contact the Court Expert for details and guidance on determining the correct reporting of court receivables and related revenue or deferred revenue. This FYI has been shared with AOC, who shared it with court staff in November 2010. Auditors may also share it with clients as needed. FYI 2010-01 has been updated for GASB 65, Deferred Inflows and Outflows guidance.

Trust Accounts - Courts typically have at least one bank account for amounts held in trust, and many district and superior courts will have several. In addition, some superior courts have designated the Clerk's office as legal custodian of funds awarded to minors in court cases. The Clerk's office will typically open a separate bank account for each case, and will hold the funds until the minor reaches the legal age. The Clerk's office will typically not account for these trust funds in JIS, placing them at greater risk of being excluded from the financial statement cash and investment balances.

Cities and counties should have procedures in place to ensure all cash and investment accounts are reported to those charged with preparing the financial statements so that they may be accurately reported.

APPENDIX 1: JIS Reports

The court should be generating and retaining monthly reports from JIS as noted in the tables below. The reports most crucial for audits as identified by AOC are referred to as the "Audit Reports." These are listed in the following table, with other JIS reports listed after.

A more detailed listing of reports, descriptions, and screen prints from the JIS user manual can be obtained from the court expert or backup court expert.

Audit Reports

Report Name	Applicable Court	Expected Generation
Accounts Payable Adjustments	All Courts	Printed at least monthly
<p>The Accounts Payable Adjustments Audit Report is used as an audit trail of changes to accounts payable. The changes tracked are payee name, hold reason code, and consolidation name.</p> <div style="border: 1px solid black; padding: 10px; margin: 10px auto; width: 80%;"> <pre style="font-family: monospace; font-size: 0.9em;"> DA7030PX RLT EASTSIDE DISTRICT COURT PAGE 1 06/28/1994 08:45 AM ACCOUNTS PAYABLE ADJUSTMENTS AUDIT REPORT 01/10/1992 TO 02/10/1992 Case Number A/P Change Cashier Adj Adjustment Payee Name Type Pst Dt Hold Code/Reason Code Reason ----- 92-2-11596-5 S1 01/10/92 PFG CO COURT ORDER (PREV) MARY WILSON IF INSUFFICIENT FUNDS (ADJ) MARY WILSON AC ACCOUNT CLOSED 92-2-12345-5 S1 01/10/92 TLG CO COURT ORDER (PREV) Johnny B. Good IF INSUFFICIENT FUNDS CROOK COLLECTIONS (ADJ) Johnny B. Good IF INSUFFICIENT FUNDS HERO COLLECTIONS 92-2-45896-5 S1 02/01/92 TLG NC NAME CHANGE (PREV) Sarah Louise Snodgrass AC ACCOUNT CLOSED SUPPORT ENFORCEMENT (ADJ) Sarah Louise Whippersnapper AC ACCOUNT CLOSED SUPPORT ENFORCEMENT CIV000001 CJ 02/01/92 TLG CO COURT ORDER (PREV) CIV000001 PLA HL LIEN (ADJ) CIV000001 PLA HL LIEN AA ALL HOUR BAIL REPORT PROCESSING COMPLETED SUCCESSFULLY. </pre> </div> <p>What's important? These are changes that were made to accounts payable. Scan the changes to see if the vendor was changed to an employee name or other suspicious vendor. Look for other unreasonable changes</p>		
Adjusted Receipts Report	Municipal/District	Printed at least monthly
<p>This report is used by court management staff and auditors to track adjustments of receipts. It lists receipt adjustments done during a specified reporting period, not to exceed 31 days.</p>		

```

DR 7110PX DD                                EASTSIDE DISTRICT                                Page 2
07/31/98 17:33:23                          Adjusted Receipts
                                           From 07/01/1998 To 07/31/1998

Receipt   Posting   Seq   JVO   -----Case-----
Number    Date      Num   Num   Number  Typ  Defendant Name
98118100257 04/28/1998 1    257 98-002134 SC
Original Amount: 10.00 JVO Type/Sub: CF BP Cashier: DXX
98118100257 04/28/1998 1    258
Original Amount: 11.00 JVO Type/Sub: CF BP Cashier: DXX
98118100257 07/07/1998 1    313
Adjusted Amount: -10.00 JVO Type/Sub: CF BP Cashier: BJR Auth. By: DD
98118100257 07/07/1998 1    314
Adjusted Amount: -11.00 JVO Type/Sub: CF BP Cashier: BJR Auth. By: DD

98140100195 05/20/1998 1    195 98-008541 CV
Original Amount: 31.00 JVO Type/Sub: CF BP Cashier: BJR
98140100195 05/20/1998 1    196
Original Amount: 8.00 JVO Type/Sub: CF BP Cashier: BJR
98140100195 07/07/1998 1    245
Adjusted Amount: -31.00 JVO Type/Sub: CF BP Cashier: BJR Auth. By: FD
98140100195 07/07/1998 1    246
Adjusted Amount: -8.00 JVO Type/Sub: CF BP Cashier: BJR Auth. By: FD

98146100102 05/26/1998 1    102 C00238164 CT UNGER, MARTIN
Original Amount: 550.00 JVO Type/Sub: NP AB Cashier: BGC
98146100102 07/20/1998 1    370
Adjusted Amount: -550.00 JVO Type/Sub: NP AB Cashier: BGC Auth. By: BGC

End of Report

```

What's important? These are changes that were made to receipts. Scan through the changes and consider selecting some for testing. Take note of any cashier that seems to make a lot of changes

AR Adjustments	<i>All Courts</i>	Printed at least monthly, JIS recommends daily
-----------------------	-------------------	--

This report is used by court management to monitor changes to ARs made by court staff, including non-cash credits. The auditor requires a monthly version of this report when the court is audited. These types of adjustments are high risk for the court, so the explanation of the adjustment should be reviewed for accuracy and reasonableness. AR adjustments result from various types of transactions and the type of supporting documentation varies by adjustment type. The following describes some examples of AR adjustments and the type of documentation that the auditor should review.

- Jail time Served - there should be a letter or document from the jail indicating the days served by the defendant in the case file. This is generally signed by an official from the jail.
- Community Service - the case file should include a type of timesheet or signed letter that details the number of hours worked by the defendant. The documentation should include the name of the company the defendant worked for, the dates and hours worked.
- NSF checks – the case file should include a copy of the original NSF check on hand.
- Court orders – the case file should include a signed order by the judge that summarizes the reduction in the fine/penalty to be paid by the defendant.
- Proof of Insurance/drivers' license – the case file should include a photocopy of the defendant's insurance card or drivers' license.


```

DR7120PX T25                      EASTSIDE DISTRICT                      Page 1
11/06/03 13:11:59                  Non Cash Credits
                                      From 11/06/2003 To 11/06/2003

---Posting--- JVO  ----- Case -----          Credit
   Date   Seq Num   Number LEA Typ  Receipt Num   Amount Reason
11/06/2003 1     1 3-0012345    CV  3310100001    31.00 Waived
Cashier: TST Authorized: *** Def: *** NO DEFENDANT FOUND **

11/06/2003 1     2 3-0023456    CV  3310100002    31.00 Waived
Cashier: TST Authorized: *** Def: *** NO DEFENDANT FOUND **

11/06/2003 1     3 3-0023456    CV  3310100002   -31.00 Waived
Cashier: TST Authorized: T25 Def: *** NO DEFENDANT FOUND **

      END OF REPORT STATISTICS
      =====
      Number of credits issued .....                3

      Total positive credits issued ....            +62.00
      Total negative credits issued ....            -31.00

      Net credits issued .....                      31.00

End of report

```

What's important? Reductions in receivables not attributable to receipts. Adjustments could be made to conceal a loss

Overpayments Activity Audit Report
(Not recommended for testing)

All Courts

Printed at least monthly, JIS recommends daily

This report is used by court management and auditors to determine all overpayments received during a specified period of time. It lists the case number, the receipt number of the overpayment, the amount of the overpayment, and the cashier who received the overpayment.

```

08/15/99 10:15:35                  Training District Court                      Page: 1
DR723LP2                            Overpayments Activity Report
                                      From 08/01/1993 To 08/31/1993

      An '*' after the case number indicates the AP is still open

Posting
Date   Seq  JVO  Number  ---Case---  LEA  Typ  Receipt  Amount  Csh  Defendant
08/01/1993 1    12  SDC-00001*  WSP  IT  93060100012  125.00  WED  SMITH, DAVID C
08/01/1993 1    23  SDC-00003  WSP  IT  93060100023  45.00   RDF  ADAMS, JACKIE B
08/01/1993 1   149  SDC-00023*  WSP  IT  93060100149  25.00   ASC  COMSTOCK, RAY X
08/01/1993 1   378  SDC-00015  WSP  IT  93060100378  5.00   WED  WORDELL, CATHY R

08/02/1993 1    13  SDC-00003  WSP  IT  93062100013  45.00   RDF  ADAMS, JACKIE B
08/02/1993 1   712  SDC-00001*  WSP  IT  93062100712  15.00   UTY  LENZI, PETER D
08/02/1993 1   921  SDC-00001  WSP  IT  93062100921  3.00   QVR  BAKER, SALLY M

08/03/1993 1   279  SDC-00001  WSP  IT  93063100279  3.00   QVR  BAKER, SALLY M
08/03/1993 1  1387  SDC-00001*  WSP  IT  93063101387  10.00  WED  WILSON, ROBERT A

      9 Overpayments
      276.00 Amount Received

End program DR713LP2

```

Not recommended for testing

Overpayments under \$10 are automatically applied to court revenue.

An account payable is automatically created for those over \$10.

Any changes to that payable would show up on the AP Adjustments report; therefore, we do NOT recommend looking at this report during our audits.

Restitution Out of Balance*All Courts*

Printed at least monthly, JIS recommends daily/weekly

The purpose of the Restitution Out-of-Balance Audit Report is to identify restitution ARs that do not have recipients established on the Restitution Update (RST) screen. For superior courts, this report also identifies cases that do not have enough restitution recipients (amounts for established recipients do not match amounts for restitution ARs). Once those cases are identified, the restitution processing can be finished by establishing recipients for all restitution ARs on the Restitution Update (RST) screen. See the help windows available on the Restitution Update (RST) screen for more information. Also see the About Accounts Receivable Processing section for courts of limited jurisdiction or for superior courts.

```

DA7060PX UUU          EASTSIDE COUNTY SUPERIOR COURT          PAGE:    1
12/12/1994 12:45 PM  RESTITUTION OUT OF BALANCE REPORT

```

CASE	A/R TYPE	A/R BALANCE	UNESTABLISHED TRUST BALANCE	TOTAL RECIPIENTS BAL. DUE	NUMBER OF RECIPIENTS
92-1-14256-2	SI RJN	14,000.00	0.00	0.00	0
92-1-33125-3	SI RTN	500.00	135.00	200.00	2
92-1-44245-6	SI RTN	0.00	300.00	100.00	1
92-1-44245-6	SI RJN	0.00	2,000.00	1,500.00	3
92-1-55498-5	SI RJN	150,000.00	4,450.00	18,500.00	32
92-1-98765-2	SI RTN	900.00	0.00	850.00	1


```

      6 OUT OF BALANCE AR'S FOUND
ACCOUNT RECEIVABLE AMOUNT.....: 165,400.00
+ UNESTABLISHED TRUST AMOUNT.....: 6,885.00
-----
                                172,285.00

- RESTITUTION BALANCE AMOUNT.....: 21,150.00
-----
OUT OF BALANCE AMOUNT.....: 151,135.00

END OF REPORT

```

What's important? Payor could have paid, receipts were stolen, and the AR never created so that the person doesn't get billed.

These cases do NOT accrue interest, so also important they set up AR timely

Restitution Adjustments*All Courts*

Printed at least monthly, JIS recommends daily/weekly

The Restitution Adjustments Audit Report provides information about adjustments made to restitution ARs on the Restitution Update (RST) screen. This report should be prepared frequently by court management staff to review adjustments made to restitution ARs on the Restitution Update (RST) screen.

DR 7240PX PSD 11/02/1993 02:48PM		PITTSBURGH DISTRICT RESTITUTION AUDIT REPORT FROM 01/02/1993 TO 01/02/1993			PAGE: 1
CASE NUMBER	ADJ DATE ORDERED AMOUNT	AUTH	ADJUSTMENT REASON BALANCE REMAINING	RECIPIENT NAME INTEREST REMAINING	
93112 WSP CT (PREV) (ADJ)	01/02/1993 200.00 200.00	PSD	COURT ORDER 200.00	GERBER, VICKI LYNN	
93113 WSP CT (PREV) (ADJ)	01/02/1993 300.00 200.00	PSD	CLERICAL ERROR 300.00 200.00	FAUGHT, JAY E	
93114 WSP CT (PREV) (ADJ)	01/02/1993 225.00 225.00	PSD	COURT ORDER 225.00 215.00	FISHER, RALPH T	
93115 WSP CT (PREV) (ADJ)	01/02/1993 500.00 275.00	PSD	CLERICAL ERROR 500.00 275.00	FISHER, RALPH T	
93115 WSP CT (PREV) (ADJ)	01/02/1993 600.00 600.00	PSD	CLERICAL ERROR 600.00 60.00	GIPSON, SANDRA L	

What's important? These are accounts receivable. AR's could be reduced to conceal a theft. Consider selecting adjustments, especially those that reduce AR, and ensuring they are supported and legitimate

Other JIS Accounting Reports

Report Name	Applicable Court	Expected Generation
Accounts Payable	<i>All Courts</i>	Printed at least monthly
The Accounts Payable report lists accounts for which payable records exist. Accounts payable (APs) are created by JIS as a result of overpayments, restitution receipting, civil payments (not endorsements), suspense funds, and miscellaneous trust. A case is removed from the report when the payable amount has been disbursed. Payable subtotals are given for each accounts payable type and jurisdiction (for courts of limited jurisdiction). A grand total for the court is printed at the end of the report.		
Accounts Receivable Detail	Superior	JIS recommends printing yearly
The Accounts Receivable Summary Report is used by superior courts to summarize the court's open accounts receivable (ARs) for each case type and AR type. This is a "snapshot" type of report that cannot be recreated for a prior date range. Grand totals display at the end of the report.		
Accounts Receivable Summary	Superior	Printed at least monthly
The Accounts Receivable Summary Report is used by superior courts to summarize the court's open accounts receivable (ARs) for each case type and AR type. This is a "snapshot" type of report that cannot be recreated for a prior date range. Grand totals display at the end of the report.		
Bank Reconciliation	<i>All Courts</i>	Printed at least monthly
The Bank Reconciliation Statement report is used to assist in the bank account reconciliation process. It also serves as a record of a successful reconciliation when it is prepared immediately after the reconciliation.		
Batch Receipts	Superior	Print daily
Each night the system converts the uploaded transactions from JRS into receipting data that can be processed by JIS. This process is called "Batch Receipting." There are three reports generated by the batch receipting process. The names are very similar, so carefully compare the names at the top of the reports with the reports described in this section. The three batch receipting reports documented in this section are (1) Batch Receipt Control Report, (2) Batch Receipt Exceptions Report and (3) Batch Receipt Exceptions Control Report		

Report Name	Applicable Court	Expected Generation																																										
Case/Individual Financial History	<i>All Courts</i>	On demand																																										
<p>The Case Financial History Report lists complete current and historical accounting activity for the specified obligor for each case listed. The report is divided into seven sections. Not all sections are included for all case types or court levels as indicated below:</p> <table border="0"> <thead> <tr> <th><u>REPORT SECTION</u></th> <th><u>NON-CIVIL CASES</u></th> <th><u>CIVIL CASES</u></th> </tr> </thead> <tbody> <tr> <td>Accounting Summary</td> <td>X</td> <td>X</td> </tr> <tr> <td>AR Detail</td> <td>X</td> <td></td> </tr> <tr> <td>Adjustments Detail</td> <td>X</td> <td></td> </tr> <tr> <td>Receipt Totals</td> <td>X</td> <td></td> </tr> <tr> <td>Receipts Detail</td> <td>X</td> <td>X</td> </tr> <tr> <td>Disbursements Detail</td> <td>X</td> <td>X</td> </tr> <tr> <td>Bail/Bond Totals</td> <td>X</td> <td>X</td> </tr> <tr> <td>Bail Detail</td> <td>X</td> <td>X</td> </tr> <tr> <td>Bond Detail</td> <td>X</td> <td>X</td> </tr> </tbody> </table> <p><i>Non-civil cases include:</i></p> <table border="0"> <tr> <td>All court levels:</td> <td>Criminal.</td> </tr> <tr> <td>Superior courts only:</td> <td>Juvenile offender, Juvenile Diversion, Dependency.</td> </tr> <tr> <td>District/municipal courts only:</td> <td>Infraction.</td> </tr> </table> <p><i>Other cases include:</i></p> <table border="0"> <tr> <td>Civil</td> <td></td> </tr> <tr> <td>District/municipal courts only:</td> <td>Small Claims.</td> </tr> <tr> <td>Superior courts only:</td> <td>Non-Criminal.</td> </tr> </table> <p>The Case Financial History Report for civil cases will not include all the report detail that is present for non-civil cases because ARs are not created for civil cases.</p>			<u>REPORT SECTION</u>	<u>NON-CIVIL CASES</u>	<u>CIVIL CASES</u>	Accounting Summary	X	X	AR Detail	X		Adjustments Detail	X		Receipt Totals	X		Receipts Detail	X	X	Disbursements Detail	X	X	Bail/Bond Totals	X	X	Bail Detail	X	X	Bond Detail	X	X	All court levels:	Criminal.	Superior courts only:	Juvenile offender, Juvenile Diversion, Dependency.	District/municipal courts only:	Infraction.	Civil		District/municipal courts only:	Small Claims.	Superior courts only:	Non-Criminal.
<u>REPORT SECTION</u>	<u>NON-CIVIL CASES</u>	<u>CIVIL CASES</u>																																										
Accounting Summary	X	X																																										
AR Detail	X																																											
Adjustments Detail	X																																											
Receipt Totals	X																																											
Receipts Detail	X	X																																										
Disbursements Detail	X	X																																										
Bail/Bond Totals	X	X																																										
Bail Detail	X	X																																										
Bond Detail	X	X																																										
All court levels:	Criminal.																																											
Superior courts only:	Juvenile offender, Juvenile Diversion, Dependency.																																											
District/municipal courts only:	Infraction.																																											
Civil																																												
District/municipal courts only:	Small Claims.																																											
Superior courts only:	Non-Criminal.																																											
Cases with ARs Paid-in-Full	Superior	On demand																																										
<p>The Cases with ARs Paid-in-Full Report is used to list cases eligible for entry of satisfaction of judgment. It also lists cases that may be eligible for certificates of discharge by the courts. Cases that have had ARs created and that have been paid in full will be listed, regardless of whether the case has been closed in JIS. It may list cases even if the court is holding outstanding un-established trust or payable amounts.</p> <p>The Case Disposition screen (CSD) in JIS is used to close cases manually. Once submitted, the report prepares overnight and is available for printing the following day.</p>																																												
Cashier	Municipal/District	Should be printed daily																																										
<p>The Cashier's Report lists transactions for each cashier for a specified time period. For each cashier's batch, the transactions are grouped by money type (cash, checks, credit cards, applied amounts, posted bonds, and credit amounts for waived civil fees) and then sorted by jurisdiction, cashier or journal voucher number. A batch is a term used to group and identify transactions which have been receipted. Each cashier is automatically assigned a separate batch number by the system. A new batch number is assigned to a cashier when receipting for the first time after cutoff.</p> <p>The Cashier's Report can be run in detail or summary format. The detail format lists every transaction and provides a total page. The summary format lists totals for each cashier but does not include transaction detail. The report can be prepared for a day, whether an End of Day cutoff has been completed or not. It can also be prepared for all cutoff batches for a given month; however, system archiving processes prevent accurate reporting for any period beyond 90 days in the past.</p> <p>Note: The Cashier's Detail Report should be printed daily, reviewed, and kept for the auditor. The report cannot be accurately recreated after 90 days.</p>																																												

Report Name	Applicable Court	Expected Generation
<p>The Cashier's Report is used to:</p> <ul style="list-style-type: none"> • Balance the monies received by a court during a specified day or month. • Balance the money in an individual cashier's drawer to the system. • Monitor waived fees receipted on the Civil Fee screen (CVF). <p>Since the detail format of the Cashier's Report indicates both transaction detail and cashier totals, it is a valuable tool in finding receipting errors (such as payment method errors, where the clerk actually has cash in hand but has receipted the amount as a check). This report also lists NSF reversals, credit amounts for waived civil fees, and paper bonds posted during the report period. It does not include transactions done on the Check Register screen (CKR).</p>		
Check Register	<i>All Courts</i>	Printed at least monthly
<p>The Check Register report is used for verification and control totals for account activity on a particular bank account.</p>		
Collection Reports	<i>All Courts</i>	On demand
<p>The system can generate the following collection reports:</p> <ul style="list-style-type: none"> • collection auto-selection • collection notices • collection agent assignment • collect agent report • collection agent transfer report 		
Consolidated Check	<i>All Courts</i>	On demand with check run
<p>The Consolidated Check report shows all amounts consolidated into one check for disbursement, along with their respective cases, payer names, and final payee names. This report is intended to serve as an audit report and as a check advice to be delivered to the consolidation payee along with the check. Each consolidation will begin on a new page and a Final Totals page adds all items and amounts for each consolidated check recipient. The court should print two copies of the report, one to separate and mail with each consolidated check, and another for a court record.</p>		
Daily Disbursements	<i>All Courts</i>	Print daily
<p>The Daily Disbursements Report is used to verify the disbursement run of checks that were printed and disbursed on a particular bank account.</p>		
Docket	Municipal/District	On demand
<p>The Printed Docket is a printed account of all the important events and information regarding a case. It reflects not only docket text entries made on the system, but also information about the defendant, offense, cashiering transactions, collection status, hearing summary, and order summary. The Printed Docket is not an exact duplicate of the Case Docket Update screen (CDK). It is more comprehensive, grouping similar items for easy recognition of events and other information.</p> <p>An individual docket for a case is submitted on the Case Docket Update screen (CDK). Alternatively, up to 64 dockets may be submitted in a batch on the Batch Printed Dockets screen (BPD). Dockets display on the Print Menu (JDPM) as one report.</p>		
JASS/SCOMIS Interface Report	Superior	Daily
<p>JIS creates an entry on the SCOMIS criminal execution docket or juvenile appearance docket when either an A/R (Accounts Receivable) is created on a case with no open A/R or all A/Rs on a case are at a zero balance.</p> <p>The JASS/SCOMIS Interface Report notifies the court that an attempt by JIS to update a SCOMIS docket was unsuccessful. This report runs overnight and automatically appears in the court's JIS default print domain the following morning. It appears only when there is at least one unsuccessful attempt to update SCOMIS. The report lists the case number, the user (who created or closed the A/R) and the reason an update was unsuccessful.</p> <p>The JASS/SCOMIS Interface Report alerts the court of the need to make manual docket entries on the criminal and juvenile cases where dockets could not be updated by JIS.</p>		

Report Name	Applicable Court	Expected Generation
JRS Reports	Superior	Daily or on demand
<p>Reports available in JRS include:</p> <ul style="list-style-type: none"> • Trial Balance Report • Journal Detail Report • Journal Reports – First Summary Page Cash Register Totals • Journal Reports, Grant Totals Page • Journal Summary Report • Journal Detail & Cash Drawer Report • Cash Drawer Report • Receipt Item Reversal Report • Period to Date Transaction Totals Report • Custom Reports • Service Billing Detail Report • Service Billing Summary Report • Code Table Reports 		
Jurisdiction Billing	Municipal/District	
<p>This report lists filings for all jurisdictions. It can be run for a specific period of time and can be prepared in two different formats--detail and summary. The Jurisdiction Billing Report is used to bill a jurisdiction that is contracting for the court's services. It may also be used by LEA officials in comparing citations written versus citations filed. The Jurisdiction Billing Report prepared in detail format displays all criminal, infraction, probable cause and parking cases filed during the report period specified in addition to summary information. The Jurisdiction Billing Report prepared in summary format displays totals by case type for each law enforcement agency (LEA) and jurisdiction.</p>		
Juvenile Probation, Acct Detail, Acct Summary	Superior	
<p>Juvenile probation reports include Juvenile Account Detail Report and Juvenile Account Summary Report.</p> <p>Use the Juvenile Account Detail Report to list all financial obligations for dependency cases (case type 7), juvenile offender cases (case type 8), and juvenile diversion cases (case type SD). Use the Juvenile Account Summary Report to summarize financial obligations for each obligor for dependency cases (case type 7), juvenile offender cases (case type 8), and juvenile diversion cases (case type SD).</p>		
JV Posting Report	<i>All Courts</i>	Daily - Created automatically by system.
<p>The JV Posting Control Report is used to alert court staff to possible system problems with accounting data. The report is prepared automatically by the system when the Accounting Period Control screen (APC) is updated. The report provides information about the daily posting and must be consulted before completing Start/End of Day or Start/End of Month processes.</p>		
Ledger Detail	<i>All Courts</i>	Printed at least monthly, can run for past 6 mo's
<p>The Ledger Detail Report provides the details of all the individual accounting and receipting transactions of the court. It provides cumulative totals for BARS accounts for a specified posting period as well as journal voucher detail. Because double entry bookkeeping practices are used in JIS accounting, there will always be more than one journal entry for each case. This report can be recreated for any previous day or month within the past six months.</p>		
Ledger GL Summary	<i>All Courts</i>	Likely printed monthly, JIS recommends yearly
<p>The Ledger Summary report shows the activity in the various ledger accounts including the beginning balances, debits and credits, and ending balances (which are often zero) for a day, month, or year-to-date. Accounts are grouped into Asset, Liability, Fund Equity, and Revenue categories. The debits and credits listed on the report for the liability and revenue accounts do not equate to totals collected in those accounts and should not be used for budget revenue projections.</p>		
Monthly Interest Accrual	Superior	Printed monthly
<p>The Monthly Interest Accrual Report is used as an audit tool to report the amount of interest accrual added to criminal ARs as a result of the monthly interest calculation programs. It is a summary report that shows the monthly total interest accrual for each AR type (FCN, RJN, RTN, etc.) and the total monthly interest accrual for the court.</p>		
Non-Time Pay Summary & Non-Time Pay Aged Rpt	Municipal/District	As needed

Report Name	Applicable Court	Expected Generation
<p>The Non-Time Pay Aged Report lists non-civil infraction and criminal cases with billed accounts receivable. Parking and civil cases, and any cases scheduled on time pay agreements are excluded from this report. If a case with an FTA and a warrant is selected for this report, the warrant information will appear and the FTA information will not be included. This report will not consider a case to be delinquent if it is due on the same day the report is run.</p> <p>The Non-Time Pay Aged Report can be used to identify:</p> <ul style="list-style-type: none"> • Delinquent accounts for manual collection processing. • Account receivable balances for cases not scheduled on time pay accounts for a court. <p>The Non Time Pay Summary Report provides summary account receivable totals for non-civil infraction and criminal cases with billed accounts for all jurisdictions. The information on this report is subtotaled by case type within aging groups. Aging groups define the delinquent time period for an account receivable.</p> <p>The Non-Time Pay Summary Report can be used:</p> <ul style="list-style-type: none"> • As an overview of the status of the court's accounts receivables in conjunction with the Time Pay reports. • To report accounts receivable status to jurisdictions contracting with the court. • For budgetary or audit reporting. 		
Parking	Municipal/District	
<p>Parking reports provide information that can be used to manage a court's parking tickets. The most useful reports available are:</p> <ul style="list-style-type: none"> • Delinquent ticket notices • Delinquent ticket report by ticket number • Parking collections report • Removed from collections report 		
Payment Monitoring	Superior	On demand
<p>The Payment Monitoring Report is used to submit court defined report selection criteria to identify and monitor the following. The comprehensive selection criteria, combined with the summary and detail formats, gives this report the flexibility to be used for a wide variety of purposes.</p> <ul style="list-style-type: none"> • Case financial obligations • Payment status conditions • Delinquency status • Scheduled Payment Agreement status • Court defined classification and review status • Collection status (including LFO Billing) 		
Remittance Summary	<i>All Courts</i>	Printed at least monthly
<p>The Remittance Summary Report is used to determine the total amounts collected for each type of distribution category and the total local and state remittances due. The summary can be sent with the remittance checks to the local treasurer so that the treasurer knows how to distribute the funds.</p>		
Time Pay Management	Municipal/District	
<p>A brief description of the time pay management reports and time pay statements described in this section is listed below:</p> <ul style="list-style-type: none"> • The Time Pay Aged Report lists time pay agreements within the categories specified on the Time Pay Report Selection screen (TPS). • The Time Pay Summary provides summary totals using criteria selected on the Time Pay Report Selection screen (TPS). • The Time Pay Agreement Removal Report - Eligibility List identifies cases eligible for collection and automatic removal from time pay using criteria selected on the Delinquent Time Pay Removal screen (TPR). • The Time Pay Agreement Removal Report - Cases Removed from Time Pay lists cases that were removed during the Automatic Removal from Time Pay process using criteria selected on the Delinquent Time Pay Removal screen (TPR). 		
Trust Account Summary	<i>All Courts</i>	Printed at least monthly

Report Name	Applicable Court	Expected Generation
<p>Superior Court: This report lists all cases, which have money in trust. It is used as an audit tool to track all funds in trust. It should be reconciled monthly with the check register report and with the court's bank statement. The Un-established Trust listings in the report can be used to establish trust as necessary.</p> <p>CLJ's: The Trust Account Summary report provides:</p> <ul style="list-style-type: none"> • Summary trust totals for jurisdictions and for the court. • A list of cases with money in trust, including bail, bonds, civil judgment payments, restitution, money in suspense, and overpayments over the amount designated in the "Remit overpayments of \$xx and under to the Treasurer" field on the Court Profile Maintenance (CPFM) screen • A list of miscellaneous trust, including civil impound fees, impound interest payable, prisoner monies, and unidentified money. • A means of tracking forfeited bonds. <p>The Trust Account Summary report is used as an audit tool to track all funds in trust. This report should be reconciled monthly, after remittance, with the Check Register report and GL 111.10.02 (Cash in Bank).</p> <p>Important: When reviewing this report, check the criteria, which should be printed out on the first page. Some courts have the report set to only print cases that have been FTA'd, or for which a warrant has been issued.</p>		
<p>Unclaimed Property (Eligible Property Report and Detailed Report for Unclaimed Property)</p>	<p><i>All Courts</i></p>	<p>Run each once per year</p>
<p>The purpose of the Eligible Unclaimed Property Report is to identify unclaimed property amounts that are available for escheat and remittance. Run the Eligible Unclaimed Property Report once a year after July 1. This report selects all trust items that are eligible to be escheated and remitted to the county (restitution) or to the State Department of Revenue (non-restitution amounts).</p> <p>Use the report to attempt to trace the owners of these trust amounts and disburse the amounts as appropriate. Also use the report to identify items that should be excluded from escheat although those items are eligible. Any amounts that are not disbursed, excluded, or otherwise eliminated by November will be available for escheat when the final Escheat Eligible Money process is run.</p>		

APPENDIX 2: JIS Active Users Report Example

Since segregation of duties is a key control over misappropriation risks, we would expect that courts would be periodically reviewing user accounts to ensure that appropriate levels of access are maintained.

Courts can request a list of active users through the AOC help desk. An example of this report is shown below:

12/27/04 09:18:55 ACTIVE USER LIST FOR COURT J99							PAGE	1
ADUSRLST HOME COURT USERS								
CRT	USER	USER	RACF	RCP	OFO	HOME	PRF	CROSS
ITL	TYPE	ITL	ID	PRNT	NAME			
NU								
J99	AM	JHS	J99AJHS	SU,	JUSTON	00043		00079
J99	CL	FXL	J99AFXL	LAPRISE,	FREDERICK	00075		00079
J99	CL	HWG	JJ99AJXP	PECK,	JIM	00075		00079
J99	CL	JHS	NJ99AJHS	SU,	JUSTON	00043		00079
J99	CL	KLM	J99AKLM	SMALLEY,	KATHIE	00077		00078
J99	CL	EXP	J99APXP	PILLAI,	PRABHU	00077		00078
J99	CL	RIM	J99ARIM	MACHADO,	RICK	00041		00078
J99	CL	RXO	J99ARXO	OSHER,	ROSY	00046		00048
J99	CL	SXT	J99ASXT	TREMBLY,	SAMUEL	00046		00048
J99	CL	VXS	J99AVXS	SUDAME,	VINAYAK	00046		00048
J99	JG	JJJ	J99AJJJ	JORDAN,	JOHN J	00009		00010
J99	PO	ABC	J99AABC	COOK,	ADAM B	00042		00080

The "User Type" column describes the level of access held by the user.

Type	Description	Cashier?	Limitations
AM	Administrator	No	Can only be added by AOC. At least one AM is required at each site.
AC	Accountant	Yes	Can authorize adjustments for self or other cashiers. At least one AC is required.
CH	Cashier	Yes	Cannot authorize adjustments.
CL	Clerk	No	
JG	Judge (includes Pro Tems and Commissioners)	No	Required for protection-type order processing; for proceeding management in JIS Calendaring; and for CLJ warrants, calendaring, and statistics (i.e., hearings held).
PO	Probation Officer	No	<i>For Superior Courts and Juvenile Departments only.</i>

Superior Courts

Superior courts use JRS (Judicial Receipting System) for daily cash receipting, and the data is uploaded nightly through a batch to JIS and SCOMIS. Courts have more ability to alter permissions in JRS; therefore, assessing permissions in place can be more difficult.

Security permissions in JRS are set in groups. The Administrator can add groups to the system, setup and change permissions to the group as needed. AOC provides ready-made groups, such as cashiers and lead cashiers; however, sites can use and modify these standard groups as needed, as well as create its own.

Each user can be assigned to one or more groups. Further, individuals can have additional privileges assigned to them outside of their group. As such, we do not have a standard table to show user types and their respective permissions.

Auditors can use the "**System Access**" step available in TeamMate to in the Entity-Specific Areas | City/County | Courts folder to evaluate this risk.