	<b>CLERK OF THE COURT INTERNAL POLICY</b>	
	<b>Area: CASH MANAGEMENT SERVICES</b> <b>Document Number: POL-CMS-1004</b> <b>Subject: Cashiering</b>	<b>Effective Date: 11/5/90</b>
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**PURPOSE:**

It is the purpose of this policy to identify internal controls necessary to safeguard cash, checks, and certified funds at the various offices of the Clerk of the Superior Court (COSC).

**POLICY:**

Unless specifically stated otherwise in an authorized COSC policy, all COSC Accounting functions comply with the Minimum Accounting Standards (MAS) as set by Arizona Supreme Court, Administrative Office of the Courts (AOC), Arizona Revised Statutes (ARS), Maricopa County policies, and Generally Accepted Accounting Principles (GAAP).

**NOTE: All personnel involved in cash-handling or financial transactions, including all supervisory personnel over said staff, must attend annual MAS training. The management team in charge of any cash-handling or financial activity is responsible for ensuring that all staff complete appropriate course work and are familiar with the Minimum Accounting Standards.**

To the extent possible, all areas where cash is handled or stored should be secured by both panic and access alarms; as well as closed-circuit video surveillance systems.


- Cashiering should be centralized as much as possible with specific location, LIDS, computers and cash drawers assigned to each cashier.

**Making Change (Cash-back):**

- Providing cash-back (change), except in an all-cash transaction is prohibited.
- With the exception of a check, the customer will receive change by mail in the form of a check from the COSC, only after the processing of payment.

**Acceptance of Payments for Criminal Sanctions:**

- Upon receipt of a payment for a criminal case that directs payment toward a specific obligation, the payment will be accepted. Payments received by the COSC are posted pursuant to state statute, administrative order and/or court order. In order to apply a payment directed by a party toward a specific obligation, a court order must be issued.
- Each cashier should perform periodic sub-balancing of their cash drawer, preferably after every 20 receipts. In the absence of separate cash drawers, cashiers shall be required to count and balance out every time they are relieved at their post by another cashier or when they are relieving another cashier (i.e., breaks, lunch, etc.).

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- Each cashier is responsible for any overage or shortage resulting from an error or oversight on their part. An over and short report shall be maintained on each cashier. Excessive overages and shortages are cause for discipline, including termination. Each cashier will be evaluated monthly under criteria developed by Document & Cash Management Services (see Cashiering Procedure - Over & Short).
- Any cashier who "force balances" their cash drawer by contributing their own funds, removing excess funds, recording incorrect transactions or altering documents to "force" the drawer to balance, may be subject to immediate termination.
- When a loss is suspected, notification must immediately be made through the established chain of command. The supervisor must secure the area when there is evidence to be preserved. The supervisor must also complete a serious incident report in accordance with the policy on INCIDENT REPORTING. The Deputy Director will order an immediate audit and inform relevant executive management. If the loss is the result of suspected illegal conduct, the Deputy Director shall notify the Sheriff's Office immediately.
- Quality Assurance shall make periodic surprise cash counts of cashier drawers, securities and deposit clerk drawers. Any differences detected in these counts will be reflected in the monthly cashier evaluation.

**APPLICABILITY:**

This policy applies to all areas of the COSC and is to be adopted and utilized throughout the organization.

**DEFINITIONS:**

None



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**REVISION HISTORY:**

Revision Number	Issuing Authority	Summary of Changes	Approval Date
-	N/A	Origination of document	11/5/90
A	N/A	N/A	12/1/92
B	N/A	N/A	5/3/99
C	N/A	N/A	5/16/11
D	Becky Magana	N/A	7/13/15
E	Christine Kelly	Updated to Controlled Document Index	7/14/15
F	Christine Kelly	Updated to address MAS training	7/17/17

**AUTHORIZED SIGNATURES:**

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Date Signed: 7/19/17