IN THE SUPREME COURT, STATE OF WYOMING

April Term, A.D. 2005

IN THE SUPREME COURT
STATE OF WYOMING
FILED

JUL 25 2005

JUDY PACHECO, CLERK

In the Matter of the Adoption of Accounting System Rules for Circuit Courts

ORDER ADOPTING ACCOUNTING SYSTEM RULES FOR CIRCUIT COURTS

This matter came before the Court by referral from the Board of Judicial Policy and Administration (Board). The Board reviewed the attached Accounting System Rules for Circuit Courts and recommended that those rules be adopted by this Court. After reviewing those rules, the Court deems it necessary and proper to adopt the Accounting System Rules for Circuit Courts. Therefore, pursuant to Wyo.Stat.Ann. § 5-9-150 (amended effective July 1, 2005), it is

ORDERED that the Accounting System Rules for Circuit Courts, a copy of which is attached hereto, be, and hereby are, adopted and shall be effective immediately; and it is further

ORDERED that a copy of the Accounting System Rules for Circuit Courts shall be provided to the various Circuit Courts throughout the state as well as made available on-line on this Court's website.

DATED this 25TH day of July, 2005.

BY THE COURT:

William U. Hill

WILLIAM U. HILL
Chief Justice

ACCOUNTING SYSTEM RULES FOR CIRCUIT COURTS

Section 1. Authority.

The Wyoming Supreme Court adopts the following rules pursuant to Wyo.Stat.Ann. §§ 5-9-101 through 5-9-153. These new rules are adopted to establish a uniform and proper accounting system for all money received and disbursed by circuit courts.

Section 2. Dockets.

(a) Each court shall maintain three separate dockets, one for all criminal cases other than citations, one for small claims cases, and one for civil cases other than small claims cases. The docket books and records shall be uniform in format as established by the computer system approved by the Wyoming Supreme Court.

(b) Dockets shall be printed from the computer system and filed with each closed case. Abstracts shall be printed for all citations.

Section 3. Index.

Each court shall keep an alphabetical index under the names of the parties in civil and small claims cases and defendants in criminal matters with a reference to the case file number. The computer system can be used to maintain the alphabetical list.

Section 4. Accounting System.

The accounting procedures included in the FULLCOURT software system shall be the authorized system used by the courts. Each court must use the computer system provided by the Supreme Court to its full capacity. All criminal cases and citations will use the criminal portion of the computer system including case management, receipting, disbursements, and trial balance. Civil and small claims cases will use the full capacity of the civil portion of the computer system, unless a waiver is obtained from the Supreme Court Administrator. If a waiver is requested, the court must provide a description of the proposed system for approval.

Section 5. Cash Receipts.

A cash receipt must be issued by each court for all moneys paid to the court. Each receipt will be in duplicate and pre-numbered in numerical sequence by the computer software program used for receipt generation. The original shall be given to the payer who is making payment by cash or in person, otherwise the original shall be attached to the court file along with the second copy. If the computer system is not functional, a hand written receipt will be prepared in duplicate with one copy given to the payer. A new receipt shall be issued as soon as the system is functional. The new receipt number shall be cross-referenced on the second copy of the hand receipt. The new computer receipt shall also be attached to the court file.

Section 6. Deposits.

(a) All money received by each court in its official capacity, shall be kept separate and not commingled with any personal funds. To that end, each court will open a special account denominated "criminal account" in an officially designated bank

in which all money received in all criminal cases will be promptly deposited. The total cash receipts as shown on the daily ledger and the total deposits must balance.

(b) Money received in civil matters by a court shall not be deposited in the same bank account as that received in criminal matters (Wyo.Stat.Ann. § 5-9-149). The court shall open a separate bank account denominated "civil account." The total cash receipts as shown on the daily ledgers and the total daily bank deposits must balance.

(c) Money received by each court, as bail, bonds or restitution in criminal matters shall be kept in a separate bank account denominated "criminal trust account" (or "criminal bond account"). The total bonds received by the court as shown on the daily ledger and the total deposits to the criminal trust/bond account must balance. The balance in this bank account must be reconciled and separately identified as to each payer and case at the close of each month during the fiscal year.

(d) Money paid into court pursuant to the provisions of the Family Violence Act may be kept in a separate bank account denominated "family violence act account." The total cash receipts as shown on the daily ledgers and the total deposits made under this account must balance.

(e) Deposits of fines, costs and forfeitures paid to courts may be deposited in interest bearing accounts (Wyo.Stat.Ann. § 5-9-149). Interest earned on deposits of fines and forfeitures in such accounts shall be forwarded monthly to the county treasurer and credited to the county public school fund. Interest earned on all other deposits in such accounts shall be forwarded to the state treasurer quarterly and credited to the victim's compensation account.

(f) Money received by each court, as payments for third parties in civil judgments must be deposited into an account denominated "civil trust account." Payments to third parties are to be issued by checks from this account, per the terms of the judgments. The balance in this bank account must be reconciled and separately identified as to each payer at the close of each month during the fiscal year.

Section 7. Disbursements.

Disbursements shall be made, by check, to the party concerned. Each check will identify the case number, and be cross-referenced on the docket.

Section 8. Bank Statement.

It shall be the responsibility of the chief clerk to determine that the bank statements are reconciled each month with the checkbook, trial balance, and the docket or ledger and reviewed by the judge. The balance, if any, shown on the checkbook shall be identified by docket or ledger case number. The bank statements, canceled checks, daily and monthly receipts listing, monthly disbursements listing, and monthly trial balance shall be retained for future reference and examination or audit. Receipts from the county treasurer and transmittal forms to the state treasurer for remittances made by check shall be retained for audit purposes.

Section 9. Reporting.

(a) All fines, forfeitures, and other penalties shall be remitted by the circuit court to the county treasurer, and all fees, costs and other receipts shall be transmitted to the state treasurer, no later than the tenth day of the month following the month in which the money was received. (Wyo.Stat.Ann. §§ 5-9-146 and 18-3-814). If the report is going to be late, it is the responsibility of the chief clerk to notify the Supreme Court's Court Services Officer.

(b) The remittances to the county treasurer and state treasurer shall be by check in the amount due each respective office. Monthly reporting forms for each checking account shall be kept on a day-to-day basis, and maintained in the office for audit purposes.

(c) Annual reports, which will be a compilation of monthly reports, shall be made to the Wyoming Supreme Court, internal auditors, on a form approved by the Supreme Court's Court Services Officer after consultation with the State Auditor's Office Comprehensive Annual Financial Report (CAFR) group.

(d) Any check written by a court that is outstanding for more than one year shall be voided in the court's checkbook(s). Procedures for handling these stale-dated checks will conform to the unclaimed property procedures then currently in effect and established by the State Treasurer's Office.

Section 10. Petty Cash Funds.

After approval by the Supreme Court and state treasurer, the account shall be used strictly for the payment of meals and refreshments for jurors.

Section 11. Juror Fees.

(a) Each juror shall be provided a Wyoming On-Line Financial System (WOLFS) 109 form, Request for Taxpayer Identification Number and Certification, and a WOLFS 102 form, Payment Voucher Vendor Signature form. These forms must specify the case number, the date the jury duty occurred, and in the case of travel, mileage to and from the location of court business. The Taxpayer Identification form shall be sent directly to the State Auditor's Office and the Payment Voucher shall be approved in the lower right corner by the judge and forwarded to the Supreme Court's Court Services Office for processing.

(b) Juror fee vouchers that have not been presented to the Supreme Court's Court Services Office for payment within one year of issuance shall be denied.

(c) Witness fees shall be paid by county voucher or state voucher, as appropriate.

Section 12. Penalties.

Reference to the following penalty sections relevant to circuit court judges is not all-inclusive but should be noted by those concerned: Wyo.Stat.Ann. §§ 5-9-145, 5-9-148, 5-9-152, 6-5-111, 6-10-108, 9-1-510, and 18-3-814.

Section 13. Examinations Procedures.

(a) The accounts of each circuit court will be examined under the direction of the Wyoming Supreme Court Chief Justice.

(b) The examination shall consist of both financial and legal compliance audits. The auditor's examination shall include verifications of bank account reconciliations.

(c) Case files shall be reviewed for criminal, citations, small claims and civil cases to determine if the files include: receipts, completed dockets, garnishment papers and judgment action or amount, release of garnishment, filing fees, summons, and satisfaction of payment where each is appropriate.

Section 14. Satellite Courts.

(a) In circuit courts where satellite courts are maintained, those satellite courts shall receipt all money received as provided in Section 5 of these rules, and disburse all money as provided in Section 7.

(b) The satellite court shall have at least one bank account, or more as approved by the circuit court judge(s). Bank statements shall be reconciled monthly and a copy of the bank statement(s) and reconcilement(s) filed with the primary circuit court.

(c) The satellite court shall report their monthly activities to the primary circuit court on the date determined by the circuit court judge(s).