

Attachment A

Second Judicial District Court

It was recommended the court update their written procedures to a single comprehensive document which would tie more directly to that set forth by the Administration Office of the Court.

It was recommended the court add verbiage to their payment policy notice that the customer will be provided a receipt if the payment is made in person and only if requested when the payment is made via the mail or if the request involves sending paperwork back to the customer, and finally that the receipt is proof of payment.

It was also recommended, as an immaterial non-compliance, the court update its procedure to issue the white copy of a manual receipt to its customer and retain the carbon copy with its records.

Incline Justice Court

It was recommended the court update their written procedures to appropriately reflect the minimum accountings standards as well as reference numbers to more closely tie to that set forth by the Administration Office of the Court.

It was recommended the court place their payment policy notice in a more conspicuous location to provide the customers with the relevant information as well as add verbiage on the amount of the fee charged for non-sufficient fund returns.

Reno Justice Court

It was recommended the court update their written procedures to a single comprehensive document which would tie more directly to that set forth by the Administration Office of the Court. While working to update their written procedures it was also recommended the court add a procedure directly relating to the handling of counterfeit cash.

It was recommended the court add verbiage to their payment policy notice that the customer will be provided a receipt if the payment is made in person and only if requested when the payment is made via the mail, the receipt is proof of payment, what type of payment is acceptable if the original payment is returned and that proper identification will be required for debit/credit card transactions.

It was recommended the court implement a set amount of cash that would trigger a till to be emptied prior to the close of business.

It was also recommended, as an immaterial non-compliance, the court should add the issuance date of the outstanding checks to its bank reconciliation cover sheet to easily identify any stale dated checks monthly.

Sparks Justice Court

It was recommended the court update their written procedures to appropriately reflect the minimum accountings standards.

It was recommended the court create a form in-which the employees could sign, acknowledging they had read and understood the policy.

It was recommended the court add verbiage to their payment policy notice that proper identification will be required for debit/credit card transactions.

It was recommended the court establish a monthly log for the inventory of check verification.

It was also recommended, as an immaterial non-compliance, the court should add the issuance date of the outstanding checks to its bank reconciliation cover sheet to easily identify any stale dated checks monthly.

Attachment A

Wadsworth Justice Court

It was recommended the court update their written procedures to appropriately reflect the minimum accountings standards as well as reference numbers to more closely tie to that set forth by the Administration Office of the Court.

It was recommended the court add verbiage to their payment policy notice that a confirmation number will be provided for phone payments, mailed payments will only receive a receipt if requested, the amount the court charges for the non-sufficient fund returns, and that proper identification will be required for debit/credit card transactions.

It was recommended whenever possible at least two staff members should process the mailed payments.

It was recommended the court develop a manual receipts log and inventory those manual receipts quarterly.

It was recommended the court implement a set amount of operating funds that would trigger an unscheduled deposit.

It was recommended the court develop a log to verify the count of the change fund at least monthly.

It was recommended the court develop a log to show the removals and additions of cash to the petty cash fund as well as perform a monthly reconciliation. It was also recommended the court establish a dollar limit that any one purchase would be used for petty cash.

It was recommended the court add a requirement of dual signatures for their check issuance.

It was recommended the court develop a log to verify the inventory of unused checks at least monthly.

It was recommended the court develop a log listing the staff who have keys issued to them and access to the safe.