

Appendix 9 – Monthly Checklist for Review of Justice Court Records

Name of Municipality:

Period Reviewed:

Through

Name of Justice:

Review Performed By:

Date

Monthly Checklist for Review of Justice Court Records

Month of _____

Cash Book Reconciliation (Accountability) at End of Month

The amounts on deposit in the court bank accounts (adjusted bank balance) are the following:

Bank Balance – End of Month _____

Add: Cash on Hand- deposited 1st day of
Next Month (deposit in transit) _____

Deduct: Outstanding Checks – Month End _____

Adjusted Bank Balance – Month End *** _____

Cash Book Balance at Month End is determined as follows:

Amount Due to the State Comptroller (or CFO) _____

Bail _____

Other - Identify _____

Total Cash Book Balance- Month End *** _____

***** Adjusted Bank Balance should agree with total Cash Book Balance at month end.**

Monthly Checklist for Review of Justice Court Records

Yes No

Cash Book Summary

- ▶ Does the Amount Due to the State Comptroller (or to the Chief Fiscal Officer) agree with the Monthly Report to be submitted? Yes No
- ▶ Does the amount shown as bail agree with the list of bail held for pending cases? Yes No
- ▶ Does the amount shown for other categories agree with the supporting information? Yes No

Issuance of Receipts

What was the beginning receipt number for this month? _____

What was the ending receipt number for the previous month? _____

Receipts should be issued in numerical sequence. The ending receipt number from the previous month should be one number lower than the beginning receipt number for this month. For example, if the ending receipt number for the previous month is 256 then the beginning receipt number for this month should be 257. If they are out of sequence, please explain.

- ▶ Were receipts issued in numerical sequence during the month? Yes No

Bank Deposits

Review the bank statements, canceled checks and deposit slips for month and compare with accounting records.

- ▶ Do deposits agree with cash collections shown in the accounting records? Yes No
- ▶ Are deposits made within 72 hours of collection (exclusive of Sundays and holidays)? Yes No

Disbursements

- ▶ Does the check to the State Comptroller (or to the Chief Fiscal Officer) agree with the Monthly Report? Yes No
- ▶ If invoice billing is used, do checks agree with the supporting information? Yes No
- ▶ Do bail return checks agree with supporting case information? Yes No

Overall Evaluation
