

COURT REVENUE ASSISTANT EXAM SAMPLE QUESTIONS:

The questions shown below are for illustrative purposes only. They are examples of the different question types and formats that candidates may encounter on the multiple-choice examination. Questions that appear on the actual examination vary in difficulty and may be easier or more difficult than the questions illustrated below.

I. Coding and Decoding

The following questions involve coding and decoding information. Please select your answer based solely on the information provided.

Assume that one of your duties as a Court Revenue Assistant is to electronically keep a record of information about each payment that is filed in a New York Court. The instructions below tell you how to convert this information into a unique identification number for each case filed with the court. This code consists of 10 digits, 8 numbers and 2 letters, arranged consecutively from left to right.

Digits 1-2	Digits 3-4	Digit 5	Digits 6-7	Digits 8-10
Payment Type	Transaction Type	Amount of Transaction	Court Type	Transaction Receipt number
10=cash 15=money order 20=credit card 25=attorney check 30=cashier check	55=fine 66=bail 77=surcharge 88=DNA fee 99=summons	1=up to \$100 2=\$101-\$500 3=\$501 and higher	FA =Family CR= Criminal CI =Civil SU=Surrogate TV=Town & Village	All receipts use 3 digits and are sequentially numbered starting from 001 to 999 each day.

Using this information, each case is given a unique identification number. For example, the identification number **20773SU093**: is a credit card payment, for a surcharge of \$750, in Surrogate Court, with receipt number 093.

SAMPLE QUESTIONS

1. Ms. Laura Harris, who was born in 1998, lives in New York State. She was arrested for the criminal charge of DWI (driving while intoxicated) in 2022. Laura received a fine of \$375 and suspended driver’s license which her attorney paid for with his check. She was the fourth payment made that day. Which of the following accurately represents Ms. Harris’ payment identification number?

- A. 25552CR004
- B. 30551CI040
- C. 25662CR004
- D. 30661CI040

The correct answer to this Sample Question is A.

Ms. Harris paid with an attorney's check, for a fine between \$101-\$500 (\$375), in criminal court, with a receipt number of 004, since she made the fourth payment made on that day.

2. Which one of the following statements is **not true** regarding the following unique identification number: **10883FA090**?

- A. A DNA fee was paid that was higher than \$501.
- B. Payment was made in cash with a receipt number of 90.
- C. A fine was paid involving family court.
- D. Receipt number of 90 was given for a paid DNA fee.

The correct answer to this Sample Question is C.

A **fee** was paid in family court, not a **fine**.

3. Given the following two unique identification numbers: **20992TV851** and **20662CR203** which statement is true?

- A. Both identification numbers involved transactions less than \$501.
- B. Both identification numbers involved transactions from the same court type.
- C. Neither identification number involved a bail payment transaction.
- D. Neither identification number involved a credit card transaction.

The correct answer to this Sample Question is A.

Both identification numbers have digit number "2" for the amount of transaction, which is from \$101-500.

II. Applying Facts and Information to Given Situations

The following questions assess your ability to use the information you have read and apply it to a specific situation defined by a given set of rules or guidelines. For each question, read the procedure, policy or guideline, and the situation. Then choose the option which best answers the given question based solely on the information provided and the given facts or situation. **Do not** use any prior knowledge you may have on the subject. The information contained in the guideline **may not** reflect actual New York State Unified Court System procedures. For all questions, assume that you are a Court Revenue Assistant working in a New York State court.

Answer the question based solely on the information in the following paragraph.

SAMPLE QUESTION

Guideline: Separation of Monetary Duties

An effective system of internal control provides that no one person should be responsible for the handling of a transaction from beginning to end. Duties should be separated between employees who are responsible for financial transactions using the following guidelines. Those employees who are responsible for collection and deposit preparation should work separately from those employees involved with recording of cash receipts and permanent court record entries. Employees responsible for cash receipts should be separate from employees with cash disbursement responsibilities. Those employees preparing disbursements should be separate from employees responsible for the recording of disbursements in the permanent court record. Employees with duties involving the preparation and approval of bank reconciliation should be separated from all other cash receipt and disbursement functions.

Situation: For the past month, you have been short staffed since another employee is on sick leave, requiring you to perform monetary transactions by yourself. You have just been told by your court manager that a new employee will be assigned to this function as well. According to the above guidelines, how should both of your duties be separated:

- A. You should continue to receive payments and post daily receipts to the cash receipts journal.
- B. You prepare the daily deposits, and the new employee should post cash disbursements to the permanent court record.
- C. The new employee should post disbursements to the cash disbursement journal and should post payments of bail, fines to the permanent court record.
- D. The new employee should prepare the monthly revenue reports and should total the cash register.

*The correct answer to this Sample Question is **B**.*

According to the above guidelines, "Those employees who are responsible for collection and deposit preparation should be separate from those employees involved with recording of cash receipts and permanent court record entries."

SAMPLE QUESTION

Guideline: Refunds

Courts may be called upon to refund fees, fines, penalties or other revenue previously collected. The following guidelines indicate court policy involving issuing revenue refunds. Once funds are taken into the physical custody of a court, even if the payer has yet to leave the premises or the funds have yet to be recorded, refunds are not to be issued at that time. Under no circumstances are refunds to be issued from the current court receipts. Refunds are not to be authorized when the requested service (e.g. filing, copying, etc.) has already been rendered. Refunds will be processed in cases where excess fines, summons, etc. was paid by the court user in error. Refunds should not be issued because of a court user's change of mind in regard to the filing of a proceeding, for example.

Situation:

A court user is at the window and is requesting a refund for her filing fee for a small claims case. She shows you a receipt from the court for the \$50.00 amount that she paid two months ago. The court user explains that her case was scheduled to go to court but a settlement was reached. She claims she deserves a refund because the case never went to court. According to the above guidelines, what is the refund policy in this situation?

- A. The court user should be sent a refund check at a later time.
- B. Since the court user has a valid receipt, a refund would be issued.
- C. The court user is not entitled to a refund since the filing of her case had already been completed.
- D. Since the court user settled her case before it went to court, she should receive a refund.

The correct answer to this Sample Question is C

According to the above guidelines, “Refunds are not to be authorized when the requested service (e.g., filing, copying, etc.) has already been rendered.

III. Number Facility

The following questions require you to perform basic calculations involving addition, subtraction, multiplication, division, and percentages, and should be answered by selecting the best alternative based solely upon the information provided. The information contained within the questions **may not** reflect actual NYS Unified Court System procedures.

The following is a fee schedule for a Civil Court:

<u>Type of Action</u>	<u>Fee</u>
Document copying	\$.10/page
Check-insufficient funds	\$40 + filing cost
Transcript Fee	\$35 (maximum of 50 pages)
Transcript Fee	\$45 (over 50 pages)
Certifying Document	\$15
Bail Fee	3% of bail

SAMPLE QUESTION

Peter Elke just paid his \$20,000 bail. He also needs to pay for his court transcript, and for a copy of his transcript which is 31 pages long. He must pay his bail fee as well. The total amount of money he needs to pay in court fees is:

- A. \$600
- B. \$603.10
- C. \$635
- D. \$638.10

The correct answer to this Sample Question is D.

The bail fee is 3% of \$20,000 = \$600.00, the transcript fee is \$35, and transcript copying of 31 pages = \$3.10 for a total of \$638.10.

SAMPLE QUESTION

Erica Lewis came to court to pay her bail fee of \$200 using a cashier's check. She previously paid for her transcript of 60 pages using a personal check for her fee. Her personal check was returned for insufficient funds in her account. If insufficient check filing cost is \$35.00, how much in total does she owe in court fees?

- A. \$245.00
- B. \$235.00
- C. \$320.00
- D. \$310.00

The correct answer to this Sample Question is C.

Total of \$320.00=Bail fee (\$200.00), Transcript fee (\$45.00), insufficient check fee (\$40.00), insufficient check filing cost (\$35.00).

IV. Reconciling Cash Balances

Reconciling Cash Balances: Answer the following question using the information provided in the table below. You do not need any prior knowledge to answer these questions and only the information provided within the question should be used.

When cash is received by the court, such as the collection of fees or fines, it is known as a "**debit**". Cash paid out or disbursed from the court's revenue account (such as monthly revenue transmittals to the NYS Department of Taxation and Finance) is known as a "**credit**." The "**Book Balance**" is the difference between the Debits and Credits at the time the Account Worksheet is balanced.

Court Cash Account Worksheet District Court - 2022

Date/Transaction	Debits/Increases	Credits/Decreases
5/23/22 Fees/Fines Collected	\$45	
5/27/22 Bail Collected	\$1000	
5/30/22 Revenue Transmittal to Finance Dept.		??
6/05/22 Bail Collected	\$500	
6/07/22 Counterfeit Money Seized		\$100
7/30/22 Revenue Transmittal to Finance Dept.		\$400
7/31/22 Fines Collected	\$60	
8/13/22 Returned Check		\$255
8/22/22 Bail Collected	??	
8/23/22 Counterfeit Money Seized		\$50
8/25/22 Revenue Transmittal to Corrections		\$200
Sub-Totals	\$2605	
8/26/22 Book Balance	\$805	

SAMPLE QUESTION

How much bail was collected from May through August?

- A. \$2,500
- B. \$1,500
- C. \$2,605
- D. \$805

The correct answer to this Sample Question is A.

Total debits (\$2605) minus debits listed (\$1605) = \$1000. Therefore, bail collected on 8/22/22 is \$1000. Bail collected on 5/27/22=\$1000, bail collected on 6/05/22=\$500, and bail collected on 8/22/22 is \$1000. Total bail collected is \$2500.

SAMPLE QUESTION

How much was the Revenue Transmittal to the Finance Dept. on 5/30?

- A. \$1800
- B. \$1005
- C. \$795
- D. \$895

The correct answer to this Sample Question is C.

The debit sub-total (\$2605) – Book balance (\$805) = \$1800. Therefore credits (\$1800) – (\$100+\$400+\$255+\$50+\$200= \$1005) = \$795.

V. Basic Legal and Revenue Collection Terminology

These questions assess your knowledge of legal and revenue collection terminology and should be answered by selecting the alternative that best describes the meaning of the word or phrase or answers the given question.

SAMPLE QUESTION

A check for which the issuing bank guarantees the availability of cash in a holder's account is known as a(an):

- A. Traveler's check
- B. Certified check
- C. Money Order
- D. Electronic check

The correct answer to this Sample Question is B.

Choice A is not the correct answer. Traveler's check is a paper check used by international travelers.

Choice C is not the correct answer. A money order is a printed order for payment of a specified sum.

Choice D is not the correct answer. An electronic check is a digital version of a paper check.

SAMPLE QUESTION

When monetary funds are delivered from one party to another party, this is known as a _____?

- A. disbursement
- B. retainer
- C. deposit
- D. settlement

The correct answer to this Sample Question is A.

Choice B is not the correct answer. A retainer is a payment agreement between a client and a service provider.

Choice C is not the correct answer. A deposit is an amount of money paid into an account.

Choice D is not the correct answer. A settlement is an agreement that ends a dispute.

VI. Quality Service Orientation

These questions assess your ability to respond to situations that Court Revenue Assistants may typically encounter when interacting with the public and other court users. The questions should be answered by selecting the alternative that best describes the course of action to be taken in order to address the situation effectively. For this question, imagine yourself working as a Court Revenue Assistant in a local court collecting money and reviewing court forms.

SAMPLE QUESTION

A court user approaches your window and presents a check to pay his fine. It is court policy to check identification if a check is used and make sure all information matches. The court user shows a valid driver's license which has a slightly different spelling of his name compared to what's printed on the personal check. In this situation, the best course of action for you to take first is to:

- A. Make the name change on the check since it is very similar.
- B. Explain the issue to the court user and ask him to change the name on the check.
- C. Let the court user know that policy states that you cannot accept a check if the name on the check does not match the name on the identification exactly.
- D. Alert your supervisor immediately and let her decide what to do.

The correct answer to this Sample Question is C.

The first course of action is to inform the court user of the court policy.