

NEW YORK STATE
Unified Court System

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TO: Holders of the Financial Planning and Control Manual

SUBJECT: Revenue Procedures and Revenue Records Retention Policy

- Remote Check & Money Order Scanned Deposits
- Remote Cash Vault Deposits
- Automated Clearing House (ACH) Transmissions

Courts and offices using remote deposit processes or transmitting ACH funds must follow these steps to ensure compliance with UCS revenue procedures and records retention policies.

Revenue Procedures

Check/Money Order Scanned Deposits received by the court or administrative agency are deposited using a scanning device supplied by the banking institution. Verify that the total number of items and the sum of those items is accurately reflected on the scanner receipt. Once verified, the deposit is submitted and a receipt is generated.

Cash Vault Deposits may be made once a day, or more often as the court or office deems reasonable. A receipt is printed for the cash deposit(s).

Manual Vault Deposits: If a check, money order, or paper currency cannot be read by the scanners or if coin must be deposited, a manual deposit must be created. The currency, check and/or coin is put in a bank bag and placed in the vault. The exact procedure is determined by the type of equipment provided.

NOTE: The total of the cash, scanned checks, money orders, and manual deposits must equal the day's receipts.

Revenue Records Retention Policies

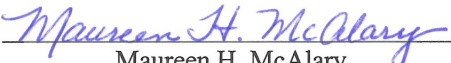
Receipts: All receipts for remote deposits must be retained for a minimum of three (3) years.

Checks and Money Orders: All deposited checks or money orders must be retained for 45 days in a locked, secure location and may then be shredded. Shredding should take place in the presence of two employees, neither of whom was involved in the deposit of checks or money orders, if staffing permits.

ACH: The receipt for the transmission of ACH funds must be retained for a minimum of three (3) years. The receipt can be retained electronically or on paper.

Please ensure distribution of this bulletin to all personnel within your respective jurisdictions who may be responsible for the processing of, or the monitoring of internal controls relating to, revenue processing. Thank you for your cooperation.

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PURPOSES ONLY


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