



Trial Court Financial Policies and Procedures Manual Overview—13th Edition Revisions

May 17, 2024

Lockyer-Isenberg Trial Court Funding Act of 1997 (Assem. Bill 233; Stats. 1997, ch. 850)

Relieved California's county governments of responsibility for funding trial court operations, shifting that burden to the state.

Required the trial courts to assume new responsibilities for fiscal management and to be accountable for their use of public resources.

California Rules of Court, rule 10.804

Effective January 1, 2001, the Judicial Council adopted rule 10.804 (then numbered 6.707) of the California Rules of Court, which required that staff of the council adopt a financial policies and procedures manual for the trial courts.

Trial Court Financial Policies and Procedures Manual

The manual sets out a system of fundamental internal controls that will enable the trial courts, as well as other stakeholders, to monitor their use of public funds. To provide flexibility to the trial courts, the manual does not prescribe highly detailed procedures. Rather, it defines the guidelines and boundaries within which the courts will conduct their fiscal operations.

Alternative Procedures

The manual allows a presiding judge or their designee to request alternative procedures, which are reviewed by Branch Accounting & Procurement leadership and once approved, incorporated into local trial court manuals.

Manual Revision Process

- Suggested edits:
 - Identified by council staff subject matter experts
 - Submitted by trial court staff
- Council staff subject matter experts review and make recommendations to the Trial Court Financial Policies Workgroup
 - Comprised of 9 Court Fiscal Officers
 - Los Angeles, Orange, Sacramento, Monterey, Placer, Sutter, Fresno, Del Norte, and Alameda

Manual Revision Process Cont.

- Trial Court Financial Policies Workgroup makes recommendations to the Court Executive Advisory Committee's Trial Court Financial Policies Subcommittee
 - Comprised of 6 Court Executive Officers
 - San Diego –Mike Roddy (Chair), Napa, Tehama, San Bernardino, Kings, and Nevada

Manual Revision Process Cont.

- Rule 10.804 requires Judicial Council staff to make amendments to the manual available to the superior courts, the California Department of Finance, and the State Controller's Office for 30 days for comment
- Presented to the Judicial Council for adoption

Trial Court Financial Policies and Procedures Manual – 13th Edition

Branch Accounting and Procurement staff recommend that the Judicial Council, effective July 1, 2024, adopt the 13th edition of the manual, which:

- Incorporated non-substantive edits, including updated hyperlinks, clarified terminology, and revised sample financial forms;
- Updated content to reflect current laws, authority, and government codes; and
- Updated policies on escheatment.

Questions?