



# Judicial Council of California

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May 17, 2024

## Subject Details (With Text)

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**File #:** 20-076 **Version:** 1  
**Type:** Other Proposal **Status:** Passed  
**File created:** 12/9/2019 **In control:** Judicial Council  
**On agenda:** 5/15/2020 **Final action:** 5/15/2020  
**Title:** Trial Courts | Trial Court Financial Policies and Procedures Manual (11th Edition) (Action Required)  
**Sponsors:**  
**Indexes:**  
**Code sections:**  
**Attachments:** 1. 20200515-20-076

Date	Ver.	Action By	Action	Result
5/15/2020	1	Judicial Council	approved	Pass

### Title

### **Trial Courts | *Trial Court Financial Policies and Procedures Manual (11th Edition)* (Action Required)**

#### Summary

Judicial Council staff recommend adoption of the *Trial Court Financial Policies and Procedures Manual* (TCFPPM), 11th edition. The manual was last updated in 2019. It requires both substantive and nonsubstantive revisions to maintain clarity and update and improve the existing system of internal fiscal controls in accordance with California Rules of Court, rule 10.804.

#### Recommendation

Judicial Council staff recommend that the Judicial Council, effective May 15, 2020, adopt the 11th edition of the *Trial Court Financial Policies and Procedures Manual*, as follows:

1. Clarify language regarding trial court use of electronic documents and electronic signatures;
2. Incorporate the existing Judicial Council *Fund Balance Policy*;
3. Edit unexpended fund balance carryover from 1 percent to 3 percent, effective June 30, 2020;
4. Clarify the supplemental schedules that are incorporated into Schedule 1 - Budget.
5. Clarify that the Quarterly Financial Statements available in the Phoenix Financial System fulfill court reporting requirements;
6. Edit the Schedule of Constraints fund balance categories to match existing Judicial Council policy and Governmental Accounting Standards Board Statement No. 54;
7. Incorporate clarification on prepayments previously provided by the Judicial Council Branch Accounting and Procurement director.
8. To align with Judicial Council and State of California travel policies, incorporate the requirement to be eligible for lodging and per diem travel expense reimbursement, the expenses must be incurred while traveling to/from a destination at least 50 miles from tax home (main place of business); also clarify travel reimbursement taxability;
9. Add clarification for segregation of duties of staff using a case management system and the Phoenix Financial System;
10. Add the requirement that courts must not destroy records related to any audit currently in progress, or any upcoming audits with formal notice to courts, before the retention period expiration until conclusion of

the audit;

11. Add a requirement of courts to use “due diligence” when attempting to contact lawful owners of unclaimed money;
12. Clarify the retention period for escheatment-related documents;
13. Incorporate the existing *Process for Trial Court Trust Fund Funds Held on Behalf of Trial Courts*;
14. Incorporate a policy for reimbursements under Assembly Bill 2695 (Stats. 2010, ch. 605, §1), service of protective and restraining orders in Domestic Violence Prevention Act and elder and dependent adult abuse cases in certain civil harassment and workplace violence cases;
15. Incorporate a policy for reimbursement for reasonable and necessary costs connected with state prisons or prisoners under Penal Code sections 4750 and 6005;
16. Incorporate a policy for reimbursement of extraordinary costs of homicide trials provided by California Rules of Court, rule 10.811; and
17. Incorporate a policy for reimbursement of elder/dependent abuse petitions.