



Judicial Council of California

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January 19, 2024

Subject Text

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File #: 18-070, **Version:** 1

Title

Trial Courts: Trial Court Financial Policies and Procedures Manual (9th ed.) (Action Required)

Summary

Judicial Council staff recommends adoption of the *Trial Court Financial Policies and Procedures Manual* (TCFPPM), ninth edition. The manual was last updated in 2016. The TCFPPM 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 the Judicial Council, effective May 25, 2018, adopt the ninth edition of the *Trial Court Financial Policies and Procedures Manual*, which:

1. Replaced antiquated internal control definitions with new concise definitions based on the framework from the Committee of Sponsoring Organizations of the Treadway Commission (COSO);
2. Eliminated state appropriations limit definitions;
3. Added intangible assets to the General Fixed Asset Account Group;
4. Replaced “Judicial Administration Efficiency and Modernization Fund” with “State Trial Court Improvement and Modernization Fund” throughout;
5. Added language to clarify when to follow the trial court financial policy versus the policy in the *Judicial Branch Contracting Manual*;
6. Clarified court and Judicial Council of California responsibilities during audits and added a section about the Advisory Committee for Audits and Financial Accountability for the Judicial Branch and its scope; and
7. Resolved grammatical and formatting issues and updated external website links and the glossary.