

Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly.

1 State of Arkansas
2 87th General Assembly
3 Regular Session, 2009

A Bill

HOUSE BILL 1430

4
5 By: Representatives Hoyt, Pyle
6 By: Senator Glover

For An Act To Be Entitled

7
8
9
10 AN ACT TO AMEND VARIOUS PROVISIONS OF THE
11 ARKANSAS COUNTY ACCOUNTING LAW OF 1973; AND FOR
12 OTHER PURPOSES.

Subtitle

13
14
15 AN ACT TO AMEND VARIOUS PROVISIONS OF
16 THE ARKANSAS COUNTY ACCOUNTING LAW OF
17 1973.

18
19
20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

21
22 SECTION 1. Arkansas Code § 14-25-104 is amended to add an additional
23 subsection to read as follows:

24 (d) The county official shall retain all voided checks for audit
25 purposes.

26
27 SECTION 2. Arkansas Code § 14-25-106 is amended to read as follows:
28 14-25-106. Fixed asset ~~and equipment~~ records.

29 (a)(1)~~(A)~~ All county officials shall establish by major category and
30 maintain, as a minimum, a an itemized listing of all fixed assets ~~and~~
31 ~~equipment~~ owned by, or under the control of, their office.

32 (2) Each county official shall maintain the listing unless the
33 quorum court designates one (1) county official or employee of the county to
34 be responsible for maintaining the list for the county.

35 (3) Each county official shall total the listing by category
36 with a total of all categories. The categories of fixed assets may include



1 without limitation:

- 2 (A) Land;
- 3 (B) Buildings;
- 4 (C) Motor vehicles; and
- 5 (D) Equipment.

6 ~~(B)~~(4) The listing shall contain as a minimum:

- 7 ~~(i)~~(A) Property item number, if used by the county;
- 8 ~~(ii)~~(B) Brief description;
- 9 ~~(iii)~~(C) Serial number, if available;
- 10 ~~(iv)~~(D) Location of property;
- 11 ~~(v)~~(E) ~~Vendor purchased from and the date~~ Date of
- 12 acquisition; and
- 13 ~~(vi)~~(F) Cost of property.

14 ~~(2) In lieu of maintaining such a list, the official may~~
15 ~~maintain an index card system for accounting for fixed assets and equipment.~~
16 ~~The index card system must contain the above information for each unit of~~
17 ~~property owned by, or under the control of, the official.~~

18 (b) ~~Such fixed~~ Fixed asset and equipment records shall constitute a
19 part of the general records of the ~~office~~ county and, accordingly, shall be
20 made available for utilization by the auditor at the time of audit.

21

22 SECTION 3. Arkansas Code § 14-25-107(a), concerning monthly
23 reconciliation of bank accounts, is amended to read as follows:

24 (a) All county officials maintaining bank accounts as prescribed in §
25 14-25-102 shall reconcile, on a monthly basis, ~~their cash receipts and cash~~
26 ~~disbursements journal to the amount on deposit in banks~~ the bank balance to
27 the book balance.

28

29 SECTION 4. Arkansas Code § 14-25-108(a)(2), concerning minimum
30 standards for prenumbered receipts, is amended to add an additional
31 subdivision to read as follows:

32 (D) All copies of voided receipts shall be retained for audit
33 purposes.

34

35 SECTION 5. Arkansas Code § 14-25-109 is amended to read as follows:
36 14-25-109. County clerk.

1 (a)(1) The county clerk shall maintain all bank accounts and records
 2 of accounts as prescribed by law in reference to the duties of his or her
 3 office. In addition, the clerk shall maintain separate records and separate
 4 bank accounts for fee accounts and for accounts pertaining to the court.

5 (2) The bank accounts shall be maintained as prescribed in § 14-
 6 25-102, and the provisions of §§ 14-25-103, 14-25-104, 14-25-107, and 14-25-
 7 108(a) shall apply to the accounts.

8 (b)(1) Checks written shall be recorded in a ~~check~~ cash disbursement
 9 ~~record journal which shall consist of columnar paper providing columns for~~
 10 ~~the appropriate classification of the expense that indicates the date, payee,~~
 11 check number, and amount of each check written.

12 (2) ~~The number of columns and appropriate columnar headings~~
 13 ~~shall be optional with the clerk, if sufficient classification of~~
 14 ~~expenditures will be maintained.~~ The cash disbursement journal shall also
 15 contain the classification of the disbursement.

16 (c)(1) Receipts shall be recorded in a cash receipts journal ~~which~~
 17 ~~shall consist of columnar paper and shall provide for:~~ that indicates:

- 18 ~~(1)~~ (A) ~~The date~~ Date of receipt;
- 19 ~~(2)~~ (B) Identification of payor;
- 20 ~~(3)~~ (C) Receipt number;
- 21 ~~(4)~~ (D) Total amount received; and
- 22 ~~(5) Additional columns for classification~~ (E) Classification of
 23 receipts ~~as either trust, agency, or other.~~

24 (2) If using mechanical receipting devices such as cash
 25 registers, the cash receipts journal shall indicate the:

- 26 (A) Date of collections;
- 27 (B) Tape number, if applicable;
- 28 (C) Total amount collected; and
- 29 (D) Classification of collections.

30 (d)(1) The cash disbursement journal and the cash receipts journal
 31 shall be totaled monthly and on a year-to-date basis.

32 (2) The cash disbursement journal shall be reconciled
 33 monthly to total bank disbursements as indicated on the monthly bank
 34 statements.

35 (3) The cash receipts journal shall be reconciled monthly
 36 to total bank deposits as shown on the monthly bank statement.

1 ~~(d)~~(e)(1) For each trust and agency account, the clerk shall establish
 2 a record showing the beginning balance, receipts, disbursements, and ending
 3 balance.

4 (2) All transactions affecting trust accounts shall be posted on
 5 the appropriate individual trust record, in addition to being posted on the
 6 ~~check~~ cash disbursement ~~record~~ journal, or cash receipts ~~records~~ journal as
 7 prescribed ~~above~~ in this section.

8 (3)(A) Monthly, the clerk shall reconcile these individual
 9 detail trust and agency records to the bank balance of trust account.

10 (B) Copies of such reconciliations shall be maintained and
 11 made a part of the records of the office.

12 (f)(1)(A) The county clerk shall establish and maintain, as a
 13 minimum, a listing of all bonded debt and short-term obligations of the
 14 county as authorized by §§ 14-72-101 through 14-72-102; §§ 14-72-201 through
 15 14-72-205; §§ 14-72-301 through 14-72-307; and the Local Government Short-
 16 Term Financing Obligations Act of 2001, § 14-78-101 et seq.

17 (B) The listing shall contain as a minimum:

18 (i) A brief description of the obligation;

19 (ii) The date of issuance;

20 (iii) The date of final maturity;

21 (iv) The rate of interest;

22 (v) The total amount authorized and issued;

23 (vi) The total amount retired to date;

24 (vii) The balance at the beginning of each
 25 calendar year;

26 (viii) The amount authorized and issued during
 27 each calendar year;

28 (ix) The amount retired during each calendar
 29 year; and

30 (x) The balance at the end of each calendar
 31 year.

32 (2) The bonded debt and short-term obligation records
 33 constitute a part of the general records of the county clerk's office and
 34 shall be made available for utilization by the auditor at the time of audit.

35
 36 SECTION 6. Arkansas Code §§ 14-25-110 and 14-25-111 are repealed.

~~14-25-110. Fee basis sheriffs.~~

~~(a) Minimum Requirements. County sheriffs in fee system counties, in addition to following the procedures and requirements of §§ 14-25-101—14-25-108, shall maintain as a minimum a cash receipts journal and cash disbursements journal in the form as set forth in subsections (b) and (c) of this section.~~

~~(b) Cash Receipts Journal. The cash receipts journal shall be a book of columnar paper, which may be of either the sewed binding or of the post binder type and shall provide sufficient columns for the recording of the following information:~~

- ~~(1) Date;~~
- ~~(2) Payor;~~
- ~~(3) Receipt number;~~
- ~~(4) Total cash receipt;~~
- ~~(5) Indication of court of jurisdiction, if applicable;~~

~~For Classification of Revenues Collected for Other Agencies:~~

- ~~(6) Fines;~~
- ~~(7) Prosecuting attorney fees;~~
- ~~(8) Arkansas State Police;~~
- ~~(9) Law Library;~~
- ~~(10) Justice Building;~~
- ~~(11) Municipal court fee;~~
- ~~(12) Arkansas Transportation Commission fines;~~
- ~~(13) Jury and stenographer fees;~~
- ~~(14) Breathalyzer test;~~
- ~~(15) Other miscellaneous revenues;~~
- ~~(16) Overweight fines;~~

~~For Classification of Fines and Commissions Earned:~~

- ~~(17) Commission of fines;~~
- ~~(18) Commission on overweight penalties;~~
- ~~(19) Jail fees, prisoner feed;~~
- ~~(20) Service, separated by court;~~
- ~~(21) Mileage, separated by court;~~
- ~~(22) Out of state mileage earned;~~
- ~~(23) State institutional mileage earned;~~
- ~~(24) Land sale fees;~~

1 ~~(25) Car expenses allowed by quorum court and state acts;~~

2 ~~(26) Court attendance fees.~~

3 ~~(c) Cash Disbursements Journal. The cash disbursements journal shall~~
4 ~~be a book of columnar paper, which may be of either the sewed binding or of~~
5 ~~the post binder type and shall provide sufficient columns for the recording~~
6 ~~of the following information:~~

7 ~~(1) Date;~~

8 ~~(2) Payee;~~

9 ~~(3) Check number;~~

10 ~~(4) Total amount of check;~~

11 ~~(5) Indication of court of jurisdiction, if applicable;~~

12 ~~For the Recording and Classification of Fees Paid to Other Agencies:~~

13 ~~(6) Paid to counties;~~

14 ~~(7) Paid to cities;~~

15 ~~(8) Paid to other;~~

16 ~~(9) Identify other fees paid;~~

17 ~~For the Recording and Classification of Operating Expenses:~~

18 ~~(10) Salaries or extra help;~~

19 ~~(11) Special deputies;~~

20 ~~(12) Private car mileage;~~

21 ~~(13) Automobile depreciation allowed by quorum court;~~

22 ~~(14) Jail allowances;~~

23 ~~(15) Out of state travel;~~

24 ~~(16) State institutional travel;~~

25 ~~(17) Other expenses;~~

26 ~~(18) Explanation of other expenses.~~

27 ~~(d) Books and Records. The sheriff shall be required to maintain such~~
28 ~~books and records as prescribed by this chapter and shall keep all books and~~
29 ~~records posted on a current basis, making an entry into the receipt journal~~
30 ~~for all items of cash receipts and an entry into the disbursements journal~~
31 ~~for each disbursement made.~~

32

33 ~~14-25-111. Fee basis collectors.~~

34 ~~(a) County collectors in fee system counties, in addition to following~~
35 ~~the procedures and requirements of §§ 14-25-101—14-25-108, shall establish~~
36 ~~and maintain a system of bookkeeping which will meet the minimum requirements~~

1 ~~set forth in this section.~~

2 ~~(b) For the collectors' tax records and receipts, the collectors shall~~
3 ~~maintain a separate bank account and a separate cash receipts and~~
4 ~~disbursements journal. The cash receipts and disbursements journal shall~~
5 ~~consist of a book of columnar paper, which may be of either the sewed binding~~
6 ~~type or the post binder type. In any event, the book shall provide adequate~~
7 ~~columns for the recording of the following information:~~

8 ~~Cash Receipts and Disbursements Journal Detail — Tax Records.~~

9 ~~Set up columns in the journal as follows:~~

10 ~~(1) Date;~~

11 ~~(2) Explanation, inclusive receipt numbers collected or payee's~~
12 ~~name;~~

13 ~~(3) Check number;~~

14 ~~(4) & (5) Cash receipts — In & out;~~

15 ~~(6) & (7) Bank account — In & out;~~

16 ~~Revenue Section:~~

17 ~~(8) Taxes collected;~~

18 ~~(9) Penalties collected;~~

19 ~~(10) Costs collected;~~

20 ~~Disbursement Section:~~

21 ~~(11) Paid to county;~~

22 ~~(12) Paid to cities;~~

23 ~~(13) Collectors' commissions paid;~~

24 ~~(14) Delinquent personal fees paid.~~

25 ~~(c) For the collectors' commission accounts, the collectors shall~~
26 ~~maintain a separate bank account and a separate cash receipts and~~
27 ~~disbursements journal. The cash receipts and disbursements journal shall~~
28 ~~consist of a book of columnar paper, which may be of either the sewed binding~~
29 ~~type or the post binder type. In any event, the book shall provide adequate~~
30 ~~columns for the recording of the following information:~~

31 ~~Cash Receipts and Disbursements Journal Detail — Commission Account.~~

32 ~~Set up columns in the journal as follows:~~

33 ~~(1) Date;~~

34 ~~(2) Explanation — Name of payee;~~

35 ~~(3) Check number;~~

36 ~~(4) & (5) Cash receipts — In & out;~~

1 ~~(6) & (7) Bank account — In & out;~~

2 ~~Revenue Section;~~

3 ~~(8) Collectors' commissions;~~

4 ~~Disbursement Section;~~

5 ~~(9) Salaries or extra help;~~

6 ~~(10) Social security taxes;~~

7 ~~(11) Retirement;~~

8 ~~(12) Hospital insurance;~~

9 ~~(13) Collectors' bond;~~

10 ~~(14) Telephone;~~

11 ~~(15) Office supplies;~~

12 ~~(16) Other expenses which may be detailed.~~

13 ~~(d) The collector shall be required to maintain such books and records~~
14 ~~as prescribed by this chapter and shall keep all books and records posted on~~
15 ~~a current basis making an entry into the receipts journal for all items of~~
16 ~~cash receipts and an entry into the disbursements journal for each~~
17 ~~disbursement made.~~

18

19 SECTION 7. Arkansas Code §§ 14-25-112 and 14-25-113 are amended to
20 read as follows:

21 14-25-112. ~~Salary basis sheriffs.~~ Sheriff.

22 ~~(a) County sheriffs in salary basis counties~~ The sheriff, in addition
23 to following the procedures and requirements of §§ 14-25-101 – 14-25-108,
24 shall establish and maintain a cash receipts journal and a cash disbursements
25 journal ~~which shall consist of a book of columnar paper, which may be of~~
26 ~~either the sewed binding or the post binder type, and shall provide~~
27 ~~sufficient columns for the recording of the following information;~~ for each
28 bank account.

29 ~~Cash Receipts and Disbursements Journal Detail;~~

30 ~~Set up columns in the journal as follows;~~

31 ~~(1) Date;~~

32 ~~(2) Explanation — Payee or Payor's name;~~

33 ~~(3) Check number or receipt number;~~

34 ~~(4) & (5) Cash receipts — In & out;~~

35 ~~(6) & (7) Bank account — In & out;~~

36 ~~Revenue Section;~~

- ~~(8) Fines collected;~~
- ~~(9) Prosecuting attorney fees;~~
- ~~(10) Arkansas State Police;~~
- ~~(11) Law Library;~~
- ~~(12) Municipal court fees;~~
- ~~(13) Justice Building;~~
- ~~(14) Arkansas Transportation Commission fines;~~
- ~~(15) Breathalyzer tests;~~
- ~~(16) Service — Separated by courts;~~
- ~~(17) Service and mileage received;~~
- ~~(18) Sheriffs' fees received;~~
- ~~(19) Other miscellaneous revenue;~~

~~Disbursement Section:~~

- ~~(20) Paid to county;~~
- ~~(21) Paid to cities.~~

(b)(1) Checks written shall be recorded in a cash disbursements journal that indicates the date, payee, check number, and amount of each check written.

(2) The cash disbursements journal shall also contain the classification of the disbursement.

(c)(1) Receipts shall be recorded in a cash receipts journal that indicates the:

- (A) Date of the receipt;
- (B) Identification of payor;
- (C) Receipt number;
- (D) Total amount received; and
- (E) Classification of receipts.

(2) If mechanical receipting devices such as cash registers are used, the cash receipts journal shall indicate the:

- (A) Date of collections;
- (B) Tape number, if applicable;
- (C) Total amount collected; and
- (D) Classification of collections.

(d)(1) The cash disbursements journal and the cash receipts journal shall be totaled monthly and on a year-to-date basis.

(2) The cash disbursements journal shall be reconciled

1 monthly to total bank disbursements as indicated on the monthly bank
2 statements.

3 (3) The cash receipts journal shall be reconciled monthly
4 to total bank deposits as shown on the monthly bank statement.

5 ~~(b)~~(e) The sheriff shall be required to maintain such books and
6 records as prescribed by this chapter and shall keep all books and records
7 posted on a current basis, making an entry into the cash receipts journal for
8 all items of cash receipts and an entry into the cash disbursements journal
9 for each disbursement made.

10

11 14-25-113. ~~Salary basis collectors.~~ Collector.

12 (a) ~~County collectors in salary basis counties~~ The collector, in
13 addition to following the procedures and requirements of §§ 14-25-101 – 14-
14 25-108, shall establish and maintain a system of bookkeeping ~~which will meet~~
15 that meets the minimum requirements of a cash receipts journal and a cash
16 disbursements journal for the recording and disbursing of tax collections,
17 ~~which shall consist of a book of columnar paper, which may be of either the~~
18 ~~sewed binding type or the post binder type, and shall provide columns for the~~
19 ~~recording of the following information.~~

20 ~~Cash Receipts and Disbursements Journal Detail:~~

21 ~~Set up columns in the journal as follows:~~

- 22 ~~(1) Date;~~
- 23 ~~(2) Explanation — Inclusive receipt numbers collected or~~
24 ~~payee's name;~~
- 25 ~~(3) Check number;~~
- 26 ~~(4) & (5) Cash receipts — In & out;~~
- 27 ~~(6) & (7) Bank Account — In & out;~~

28 ~~Revenue Section:~~

- 29 ~~(8) Taxes collected;~~
- 30 ~~(9) Penalties collected;~~
- 31 ~~(10) Costs collected;~~

32 ~~Disbursement Section:~~

- 33 ~~(11) Paid to county;~~
- 34 ~~(12) Paid to cities;~~
- 35 ~~(13) Paid to improvement districts.~~

36 (b)(1) Checks written shall be recorded in a cash disbursements

1 journal that indicates the date, payee, check number, and amount of each
 2 check written.

3 (2) The cash disbursements journal shall also contain the
 4 classification of the disbursement.

5 (c)(1) Receipts shall be recorded in a cash receipts journal that
 6 indicates the:

- 7 (A) Date of the receipt;
- 8 (B) Identification of payor;
- 9 (C) Receipt number;
- 10 (D) Total amount received; and
- 11 (E) Classification of receipts.

12 (2) If mechanical receipting devices such as cash
 13 registers are used, the cash receipts journal shall indicate the:

- 14 (A) Date of collections;
- 15 (B) Tape number, if applicable;
- 16 (C) Total amount collected; and
- 17 (D) Classification of collections.

18 (d)(1) The cash disbursements journal and the cash receipts journal
 19 shall be totaled monthly and on a year-to-date basis.

20 (2) The cash disbursements journal shall be reconciled
 21 monthly to total bank disbursements as indicated on the monthly bank
 22 statements.

23 (3) The cash receipts journal shall be reconciled monthly
 24 to total bank deposits as shown on the monthly bank statement.

25 ~~(b)~~ (e) The collector shall be required to maintain such books and
 26 records as prescribed by this chapter and shall keep all books and records
 27 posted on a current basis, making an entry into the cash receipts journal for
 28 all items of cash receipts and an entry into the cash disbursements journal
 29 for each disbursement made.

30

31 SECTION 8. Arkansas Code § 14-25-114(b), concerning county treasurers'
 32 accounting practices, is amended to read as follows:

33 (b) The treasurer shall establish and maintain the following
 34 accounting practices, in relation to the operations of the office:

35 (1) The number and date of checks paying warrants where the
 36 county is using a system of paying several warrants presented by the bank

1 ~~should~~ shall be identified with the warrants in posting to the treasurer's
 2 book or record of accounts;

3 (2) The check number and its date shall be entered on the
 4 warrant, and the warrant number and its date shall be entered on the face of
 5 the check and on the check stub, as well as the account represented;

6 (3) Postings to the treasurer's book or record of accounts of
 7 warrants and checks shall be under the transaction date on the instruments,
 8 not the date the items are entered in the books or records of accounts;

9 (4) Banks ~~should~~ shall be requested to present all warrants held
 10 at the end of the month promptly so that they may be included in the
 11 treasurer's book or record of accounts in the month to which they pertain;

12 (5) All funds in the treasurer's book or record of accounts
 13 shall be reconciled with the bank monthly. ~~The reconciliation should,~~
 14 ~~preferably, be from the bank statement to the books, since the book balance~~
 15 ~~is what the treasurer is trying to prove.~~ Reconciliations shall be retained
 16 and filed with the bank statements;

17 (6) Clear reference shall be made in the treasurer's book or
 18 record of accounts as to the origins of all moneys. This may be by notation
 19 ~~in the book~~ citing the origin, date, receipt number, and other pertinent
 20 information;

21 (7) Transfers shall clearly state the fund to which the moneys
 22 are being transferred, and the recipient fund ~~should~~ shall state the origin
 23 of its receipt. ~~Explanations on the treasurer's book as to the reason for~~
 24 ~~the transfer will be most helpful;~~

25 (8) A brief explanation of the computation of the treasurer's
 26 commission to provide a clear and permanent record of how the commission was
 27 determined shall be maintained;

28 (9) Corrections to the treasurer's book or records of accounts
 29 ~~should~~ shall be entered at the time of discovery and under the date of the
 30 entry into the treasurer's records. A notation ~~should~~ shall be made at the
 31 erroneous balance if it is at a previous date, but under no circumstances
 32 ~~should~~ shall a previous month's balance be changed when it has been brought
 33 forward into the succeeding period;

34 (10) Receipts shall be prepared for all moneys received, but
 35 shall never be used to effect any other type of accounting transaction. Bank
 36 deposits ~~should~~ shall be intact, ~~and~~ prompt, and identified as to type of

1 receipts;

2 (11) Copies of all receipts ~~are to~~ shall be retained.—All ,
 3 including copies of voided receipts ~~should be retained and attached together;~~

4 (12) Printers' certificates shall be obtained and kept for each
 5 printing order of formally prenumbered receipts; and

6 (13) All balances on the treasurer's book not belonging to the
 7 county and awaiting clearance ~~should~~ shall be remitted on or before December
 8 31, or promptly thereafter, as of December 31. ~~Generally, these are moneys~~
 9 ~~belonging to agencies of the state.~~

10

11 SECTION 9. Arkansas Code § 14-25-115 is repealed.

12 ~~14-25-115. Exemption of officials.~~

13 ~~(a) In the event any county official feels his system of bookkeeping~~
 14 ~~is such that it equals or exceeds the basic system prescribed by this~~
 15 ~~chapter, the official may request a review by the Legislative Joint Auditing~~
 16 ~~Committee.~~

17 ~~(b) Upon the committee's concurrence with such facts, the committee~~
 18 ~~may issue a certificate to the official stating that the official's~~
 19 ~~accounting system is of a degree of sophistication such that the basic~~
 20 ~~requirements of this chapter are being met and exempting the official from~~
 21 ~~the requirements of the particulars of the system prescribed by this chapter.~~

22

23 SECTION 10. Arkansas Code Title 14, Chapter 25, Subchapter 1 is
 24 amended to add an additional section to read as follows:

25 14-25-116. Circuit clerk.

26 (a)(1) The circuit clerk shall maintain all bank accounts and records
 27 of bank accounts as prescribed by law in reference to the duties of his or
 28 her office. In addition, the circuit clerk shall maintain separate records
 29 and separate bank accounts for fee accounts and for accounts pertaining to
 30 the court.

31 (2) The bank accounts shall be maintained as prescribed in
 32 § 14-25-102, and the provisions of §§ 14-25-103, 14-25-104, 14-25-107, and
 33 14-25-108(a) shall apply to the accounts.

34 (b)(1) Checks written shall be recorded in a cash disbursement journal
 35 that indicates the date, payee, check number, and amount of each check
 36 written.

1 (2) The cash disbursement journal shall also contain the
2 classification of the disbursement.

3 (c)(1) Receipts shall be recorded in a cash receipts journal that
4 indicates the:

- 5 (A) Date of receipt;
- 6 (B) Identification of payor;
- 7 (C) Receipt number;
- 8 (D) Total amount received; and
- 9 (E) Classification of receipts.

10 (2) If using mechanical receipting devices such as cash
11 registers, the cash receipts journal shall indicate the:

- 12 (A) Date of collections;
- 13 (B) Tape number, if applicable;
- 14 (C) Total amount collected; and
- 15 (D) Classification of collections.

16 (d)(1) The cash disbursement journal and the cash receipts journal
17 shall be totaled monthly and on a year-to-date basis.

18 (2) The cash disbursement journal shall be reconciled
19 monthly to total bank disbursements as indicated on the monthly bank
20 statements.

21 (3) The cash receipts journal shall be reconciled monthly
22 to total bank deposits as shown on the monthly bank statement.

23 (e)(1) For each trust and agency account, the clerk shall establish a
24 record showing the beginning balance, receipts, disbursements, and ending
25 balance.

26 (2) All transactions affecting trust accounts shall be
27 posted on the appropriate individual trust record, in addition to being
28 posted on the cash disbursement journal, or cash receipts journal as
29 prescribed above.

30 (3)(A) Monthly, the clerk shall reconcile these individual
31 detail trust and agency records to the bank balance of trust account.

32 (B) Copies of such reconciliations shall be
33 maintained and made a part of the records of the office.

34
35 SECTION 11. Arkansas Code Title 14, Chapter 25, Subchapter 1 is
36 amended to add an additional section to read as follows:

1 14-25-117. County assessor.

2 (a)(1) The assessor shall maintain a bank account and record of the
 3 account for any public funds collected by virtue of his or her office.

4 (2) The bank account shall be maintained as prescribed in § 14-
 5 25-102, and the provisions of §§ 14-25-103, 14-25-104, 14-25-107, and 14-25-
 6 108(a) shall apply to the account.

7 (b)(1) Checks written shall be recorded in a cash disbursement journal
 8 that indicates the date, payee, check number, and amount of each check
 9 written.

10 (2) The cash disbursement journal shall also contain the
 11 classification of the disbursement.

12 (c)(1) Receipts shall be recorded in a cash receipts journal that
 13 indicates the:

- 14 (A) Date of receipt;
- 15 (B) Identification of payor;
- 16 (C) Receipt number;
- 17 (D) Total amount received; and
- 18 (E) Classification of receipts.

19 (2) If using mechanical receipting devices such as cash
 20 registers, the cash receipts journal shall indicate the:

- 21 (A) Date of collections;
- 22 (B) Tape number, if applicable;
- 23 (C) Total amount collected; and
- 24 (D) Classification of collections.

25 (d)(1) The cash disbursement journal and the cash receipts journal
 26 shall be totaled monthly and on a year-to-date basis.

27 (2) The cash disbursement journal shall be reconciled
 28 monthly to total bank disbursements as indicated on the monthly bank
 29 statements.

30 (3) The cash receipts journal shall be reconciled monthly
 31 to total bank deposits as shown on the monthly bank statement.

32
 33 SECTION 12. Arkansas Code Title 14, Chapter 25, Subchapter 1 is
 34 amended to add an additional section to read as follows:

35 14-25-118. County judge.

36 (a)(1) The county judge shall maintain a bank account and record of

1 the account for any public funds collected by virtue of his or her office.

2 (2) The bank account shall be maintained as prescribed in
3 § 14-25-102, and the provisions of §§ 14-25-103, 14-25-104, 14-25-107, and
4 14-25-108(a) shall apply to the account.

5 (b)(1) Checks written shall be recorded in a cash disbursement journal
6 that indicates the date, payee, check number, and amount of each check
7 written.

8 (2) The cash disbursement journal shall also contain the
9 classification of the disbursement.

10 (c)(1) Receipts shall be recorded in a receipts journal that indicates
11 the:

- 12 (A) Date of receipt;
- 13 (B) Identification of payor;
- 14 (C) Receipt number;
- 15 (D) Total amount received; and
- 16 (E) Classification of receipts.

17 (2) If using mechanical receipting devices such as cash
18 registers, the receipts journal shall indicate the:

- 19 (A) Date of collections;
- 20 (B) Tape number, if applicable;
- 21 (C) Total amount collected; and
- 22 (D) Classification of collections.

23 (d)(1) The cash disbursement journal and the cash receipts journal
24 shall be totaled monthly and on a year-to-date basis.

25 (2) The cash disbursement journal shall be reconciled
26 monthly to total bank disbursements as indicated on the monthly bank
27 statements.

28 (3) The cash receipts journal shall be reconciled monthly
29 to total bank deposits as shown on the monthly bank statement.

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