

1 State of Arkansas
2 90th General Assembly
3 Regular Session, 2015
4

A Bill

SENATE BILL 886

5 By: Senator B. King
6

For An Act To Be Entitled

8 AN ACT TO ESTABLISH ACCOUNTING MEASURES FOR FINES,
9 COSTS, FEES, AND RESTITUTION ASSESSED BY THE CIRCUIT
10 COURT IN A CRIMINAL CASE; AND FOR OTHER PURPOSES.
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Subtitle

12
13 TO ESTABLISH ACCOUNTING MEASURES FOR
14 FINES, COSTS, FEES, AND RESTITUTION
15 ASSESSED BY THE CIRCUIT COURT IN A
16 CRIMINAL CASE.
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20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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22 SECTION 1. Arkansas Code Title 16, Chapter 13, Subchapter 7, is
23 amended to add a new section to read as follows:

24 16-13-713. Collection of fines – Accounting.

25 (a) A county official, agency, department, or private contractor
26 authorized to collect fines ordered by the circuit court in a criminal case
27 under § 16-13-709(a)(1)(A)(i) shall use reasonable accounting practices and
28 keep proper records of all transactions.

29 (b) The circuit clerk shall record in the court docket the total
30 amount of fines ordered as a condition of a defendant's sentence and shall
31 report that amount to the county official, agency, department, or private
32 contractor authorized to collect the fines under § 16-13-709(a)(1)(A)(i).

33 (c) The county official, agency, department, or private contractor
34 authorized to collect the fines under § 16-13-709(a)(1)(A)(i) shall keep an
35 accurate accounting of all payments toward the fines assessed to a defendant,
36 including the following information:



- 1 (1) Date of payment;
- 2 (2) Amount of payment;
- 3 (3) Type of payment;
- 4 (4) Number of the check, money order, or cashier's check, if
5 applicable; and
- 6 (5) Court docket number.

7 (d)(1) A prenumbered manual receipt is required for all moneys
8 collected under this section.

9 (2) Prenumbered manual receipts shall meet the following minimum
10 standards:

11 (A) Receipt books containing the prenumbered manual
12 receipts shall be prenumbered by the printer, and a printer's certificate
13 shall be furnished to the police department, marshal's office, or county
14 sheriff's office, which shall be made available for inspection;

15 (B) The printer's certificate shall state the printing
16 date, the numerical sequence of prenumbered manual receipts printed, and the
17 printer's name; and

18 (C) All void or spoiled prenumbered manual receipts shall
19 be accounted for by attaching the original prenumbered manual receipt to the
20 duplicate copy of the prenumbered manual receipt in the receipt book, with
21 the reason for the void or spoiled prenumbered manual receipt documented and
22 retained for audit purposes.

23 (e) If an electronic receipting system is used, the electronic
24 receipting system shall be in compliance with the Information Systems Best
25 Practices Checklist provided by the Legislative Joint Auditing Committee.

26 (f) The prenumbered manual receipt shall be issued in the name of the
27 defendant regardless of who paid the fine or who collected the fine and shall
28 indicate the method of payment, such as cash, check, money order, or
29 cashier's check.

30 (g)(1) Fine payments collected under § 16-13-709(a)(1)(A)(i) shall be
31 deposited intact daily into the bank account maintained by the county
32 official, agency, department, or private contractor authorized to collect the
33 finer under § 16-13-709(a)(1)(A)(i).

34 (2)(A) The bank deposit slips prepared by the county official,
35 agency, department, or private contractor authorized to collect the fines
36 under § 16-13-709(a)(1)(A)(i) shall contain the range of prenumbered manual

1 receipt numbers evidencing the collection of the fines.

2 (B) In addition, the prenumbered manual receipts issued
3 shall be reconciled with the monthly bank deposits.

4 (3) A bank reconciliation shall be made at the end of each
5 month.

6 (h)(1) A cash receipts journal or electronic receipts listing shall be
7 established.

8 (2) The cash receipts journal or electronic receipts listing
9 shall:

10 (A) Indicate the prenumbered manual receipt number,
11 prenumbered manual receipt date, defendant’s name, amount of the prenumbered
12 manual receipt, and classification of the prenumbered manual receipt;

13 (B) Be properly balanced and totaled monthly and on a
14 year-to-date basis; and

15 (C) Be reconciled monthly to total bank deposits as shown
16 on the bank statements.

17 (i) A cash disbursements journal or electronic check register shall be
18 established and shall:

19 (1) Indicate the date, payee, check number, and amount for each
20 check written, the court docket number of the applicable case to which the
21 fine is being paid, and the classification of the disbursement;

22 (2) Be properly balanced and totaled monthly and on a year-to-
23 date basis; and

24 (3) Be reconciled monthly to total bank disbursements as
25 indicated on the bank statements.

26 (j) Records under this section shall be permanently maintained.

27 (k) The county official, agency, department, or private contractor
28 authorized to collect the fines under § 16-13-709(a)(1)(A)(i) shall provide a
29 list of all open installment payment accounts, specifically listing accounts
30 over thirty (30) days delinquent and open accounts on which no payment has
31 yet to be made, to the following persons or agencies on the first day of each
32 month:

33 (1) All circuit court judges in the judicial district;

34 (2) The prosecuting attorney for the judicial district;

35 (3) The Director of the Department of Community Correction; and

36 (4) The Administrative Office of the Courts.