

ADMINISTRATIVE DIRECTIVE NO. 124

This 20th day of June, 2000,

IT APPEARS THAT:

(1) There is a need to establish a uniform accounting system for all Delaware courts. The courts must discharge their fiscal duties according to sound accounting practices and the laws of Delaware. The citizens of the State must have confidence that funds entrusted to the care of the courts are safeguarded and accurate records of transactions are maintained.

(2) The fiscal officers of each court have been meeting regularly as an Accounting Advisory Group to develop standards, policies and procedures needed to ensure the proper, efficient and uniform accounting of court-held funds.

(3) In light of the most recent Auditor's report that noted the need for improvements to the courts' accounting practices and procedures (particularly in the automated accounting and collection environments), it is desirable for the Chief Justice to appoint by Administrative Directive an Accounting Policy Committee that will produce an accounting policy manual for use by the entire court system.

(4) The committee should proceed under the direction of Stephen D. Taylor, Deputy State Court Administrator of the Administrative Office of the Courts, and Dawn B. Thompson, Financial Director of the Administrative Office of the Courts.

NOW, THEREFORE, IT IS DIRECTED with the unanimous approval of the members of the Supreme Court pursuant to the Delaware Constitution, art. IV, § 13(1) that:

(A) The Accounting Policy Committee shall consist of the following persons and such other persons as the Chief Justice shall determine from time to time:

Mr. Stephen D. Taylor, Co-chair
Ms. Dawn B. Thompson, Co-chair
Ms. Robin Dahlgren
Ms. Lynn Anthony
Ms. Debra Veenema
Mr. Mario Spitelli
Mr. Michael VonReider

(B) The committee shall meet regularly and frequently in the discretion of the Co-Chairs (but it is expected that the meetings will be held at least monthly) to develop uniform accounting policies for all courts and shall produce an accounting policy manual.

(C) In developing the manual, the committee shall consult with all courts and seek the input of each chief judge each court administrator, and each ranking fiscal officer of each court.

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(D) The committee shall review the best accounting policies on a nationwide basis, including the federal court accounting policies. The committee shall consult with any court outside of Delaware that the committee deems relevant in completing its charge.

(E) The committee shall also coordinate the collections efforts of all courts so that those efforts are carried out on a businesslike basis.

(F) The guiding principles for the committee shall be to produce an accounting manual that: (1) promotes uniformity in the handling of fiscal transactions, (2) provides guidelines for safeguarding funds and records, (3) promotes adherence to sound accounting practices and the laws of Delaware, and (4) sets forth the basis for the management and collection of court receivables including developing and adopting standard "write off" policies.

(G) All members of the Judiciary and non-judicial employees of the Delaware court system are directed to cooperate with the committee in supplying information and supporting its efforts.

(H) The committee shall render its draft policy manual and recommendations by January 5, 2001, and its final policy manual by March 1, 2001.

(I) After the accounting policy manual is approved and adopted, the committee or a successor committee will be charged with developing uniform procedures to implement the policies set forth in the manual.

E. Norman Veasey
CHIEF JUSTICE

cc: The Honorable Thomas R. Carper
The Honorable Joseph T. Walsh
The Honorable Randy J. Holland
The Honorable Maurice A. Hartnett, III
The Honorable Carolyn Berger
Members of the Judicial Conference

The Honorable M. Jane Brady
The Honorable Lawrence M. Sullivan
Michael B. McLaughlin
Court Administrators
Clerk of the Supreme Court
Members-Accounting Policy Committee