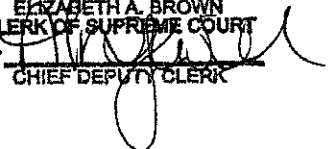


IN THE SUPREME COURT OF THE STATE OF NEVADA

IN RE MINIMUM ACCOUNTING
STANDARDS FRO NEVADA DISTRICT,
JUSTICE, AND MUNICIPAL COURTS.

FILED

JAN 19 2018

ELIZABETH A. BROWN
CLERK OF SUPREME COURT
BY 
CHIEF DEPUTY CLERK

*ORDER ESTABLISHING MINIMUM ACCOUNTING STANDARDS
FOR APPELLATE, DISTRICT, JUSTICE AND MUNICIPAL COURTS*

WHEREAS, in January of 1995, the Legislative Auditor completed an audit of the processing, collecting, recording, and remittance of state fines and administrative assessments in Nevada's courts; and

WHEREAS, this Court adopted the auditor's recommendation to establish minimum financial and administrative accounting control standards, and subsequently entered an Order on February 19, 1997 (1997 Order) in connection therewith; and

WHEREAS, the Administrative Office of the Courts, in accordance with the 1997 Order, developed such standards for justice and municipal courts; and

WHEREAS, the Court entered an order in October 2, 2006 (2006 Order), requiring all courts within this State to complete the Minimum Accounting Standards checklist annually; and

WHEREAS, experience indicated that annual submission of the checklists did not improve the data and was unduly burdensome on the courts; and a Minimum Accounting Standards workgroup was organized to review the checklist and recommend modifications; and the Court suspended the Minimum Accounting Standards for one year to allow for the Minimum Accounting Standards workgroup to review the checklist and recommend modifications to the standards as entered in the Order on November 3, 2009 (2009 Order); and

WHEREAS, the Court subsequently suspended the Minimum Accounting Standards checklist and independent audit submissions indefinitely and in its place required courts to submit their written procedures addressing the active version of the Minimum Accounting Standards as entered in the Order on June 29, 2011 (2011 Order); and

WHEREAS, the Minimum Accounting Standards workgroup recommended substantial changes to the submission requirements and audit procedures to make the submissions more comprehensive, cost-effective, and usable which were reviewed and approved by the Judicial Council of the State of Nevada.

WHEREAS, the Court subsequently ordered all courts in the state as entered in the Order on January 13, 2012 (2012 Order) to remit a copy of their written procedures on a biennial schedule as identified in Minimum Accounting Standards Version 3.0 and to engage and submit to independent audit every four years utilizing the Minimum Accounting Standards Guide for External Audits Version 1.0; and

WHEREAS, the Minimum Accounting Standards workgroup was reconvened at the request of the Judicial Council of the State of Nevada's Court Administration Committee (January 2016) to review the current Minimum Accounting Standards and independent audit requirements and make recommendations for changes to address courts concerns regarding financial and administrative accounting controls; and

WHEREAS, the Minimum Accounting Standards workgroup revised the standards resulting in the Minimum Accounting Standards Version 3.1 and the Minimum Accounting Standards Guide for External Audits Version 1.1 and the documents were circulated to all courts for review and comment and to incorporate suggested changes; and

WHEREAS, the Minimum Accounting Standards Version 3.1 and the Minimum Accounting Standards Guide for External Audits Version 1.1, copies of which are attached, reflect all suggested revisions, and have been reviewed and approved by the Judicial Council of the State of Nevada in October 2017 and December 2017, respectively; and

WHEREAS, the Judicial Council of the State of Nevada has recommended that the Supreme Court adopt Minimum Accounting Standards Version 3.1 and the Minimum Accounting Standards Guide for External Audits Version 1.1; accordingly,

IT IS HEREBY ORDERED:

(1) The Minimum Accounting Standards Version 3.1 approved by the Judicial Council of the State of Nevada, attached hereto, and all subsequent modifications made to the standards by the Administrative

Office of the Courts will have the same enforce and effect of the current Minimum Accounting Standards and are hereby adopted.

(2) The Minimum Accounting Standards Guide for External Audits Version 1.1, attached hereto, and all subsequent modifications made to the guide by the Administrative Office of the Courts will have the same enforce and effect of the current Minimum Accounting Standards Guide for External Audits and are hereby adopted.

(3) The Minimum Accounting Standards and any future modifications shall be the guidelines followed by all courts in the state for recommended financial and administrative accounting controls and the Minimum Accounting Standards Guide for External Audits and any future modifications shall be the guidelines followed for all Minimum Accounting Standards independent audits.

(5) The Minimum Accounting Standards Version 3.1 and the Minimum Accounting Standards Guide for External Audits Version 1.1, as well as all subsequent versions shall be fully and effectively implemented by the Nevada Supreme Court and all district courts, justice courts, and municipal courts within the State of Nevada.

(6) The Administrative Office of the Courts Audit Unit shall further be authorized to conduct audits of the courts at its discretion.

(7) The Administrative Office of the Courts Audit Unit shall provide a report to the Supreme Court each year concerning the courts' compliance with the Minimum Accounting Standards and independent audits.

(8) This Order shall be effective upon signing. The State Court Administrator shall provide a copy of this Order as well as the Minimum Accounting Standards Version 3.1 and Minimum Accounting Standards Guide for External Audits Version 1.1 to all courts in the State within the next thirty (30) days.

Dated this 19th day of January, 2018.

Douglas, C.J.
Douglas

Cherry, J.
Cherry

Gibbons, J.
Gibbons

Pickering, J.
Pickering

Hardesty, J.
Hardesty

Parraguirre, J.
Parraguirre

Stiglich, J.
Stiglich

cc: All District Court Judges
All Justices of the Peace
All Municipal Court Judges
All District Court Clerks and County Clerks
All Court Administrators
Administrative Office of the Courts