

**STATE OF NORTH CAROLINA  
JUDICIAL BRANCH OF GOVERNMENT**

**CSC INTERNAL CONTROL EXCEPTION**

**INSTRUCTIONS:** Complete this form, **submit directly to your FMA**, and retain a copy. If Alternate Internal Control Plan is selected, submit both this form and the alternate plan directly to your FMA.

Name Of County

Number Of Staff In Clerk's Office

**EXCEPTED AREA(S)**

- |  |                                     |  |                                       |                                      |
|--|-------------------------------------|--|---------------------------------------|--------------------------------------|
| <input type="checkbox"/> Bank Reconciliation | <input type="checkbox"/> Cashiering | <input type="checkbox"/> Head Cashiering (close-out) | <input type="checkbox"/> Bank Deposit | <input type="checkbox"/> Bookkeeping |
|  | <input type="checkbox"/> ACIS       | <input type="checkbox"/> VCAP                        | <input type="checkbox"/> Emergency    | <input type="checkbox"/> Ongoing     |

**Description Of Compensating Control**

Compensating controls are described in detail on the System Access Conflict Matrix. Check the box next to the compensating control used and describe the segregation of duties issue in the Exception Justification section below. The NCAOC Financial Services Division (FSD) approval will act as verification, it should be attached to your copy of this form and retained for your records.

- Documented review of CCIS User Activity Reports and VL Disposition Reports *(for criminal-financial conflicts)*
- Documented review of Judgment Transaction Audit Report by Source and Security Audit Report *(for civil-financial conflicts)*
- Following void authorization and daily close-out procedures *(head cashier conflicts)*

**Alternate Internal Control Plan Attached For Approval**

*(If approved, the NCAOC Financial Services Division (FSD) will provide you an approval in writing. The FSD approval should be attached to your copy of this form and retained for your records.)*

**NOTE: Submission of this plan does not guarantee that the NC State Auditors will not take exception to the policy deviations granted by this form.**

**EXCEPTION JUSTIFICATION**

I understand the importance of maintaining segregation of duties in the receipt and disbursement of funds by the Clerk of Superior Court. This segregation protects the public from the abuse of its assets and reduces the risk of fraud.

The proper segregation of duties is not feasible in this office due to the following unusual conditions:

Signature Of Clerk Of Superior Court

Date

**AOC INTERNAL USE ONLY**

Approved

FMA Signature

Date Received

Yes

Approver Signature

Approval Date

No

Effective Date

Alt. Plan End Date (not to exceed one year from Effective Date)