



FINANCIAL MANAGEMENT SYSTEM (FMS)

IMPORTANT STATISTICS AS OF JUNE 30, 2019

Monies handled

Nearly \$681 million in receipts collected

More than \$787.5 million disbursed

More than \$176 million held in investments, such as trust accounts and judgments

Transactions

Over 2 million receipts collected

Nearly 436,307 disbursements made

COLLABORATION

Financial information in FMS is important to the following entities:

- School boards
- County government agencies
- Municipal government agencies
- N.C. Bar Association
- N.C. Department of Public Safety / Division of Adult Corrections (DAC)
- N.C. Department of Justice (DOJ), including the Attorney General's Office
- N.C. Department of State Treasurer
- N.C. Office of the State Controller (OSC)
- N.C. Indigent Defense Services (IDS)
- ePay vendor
- Banking institutions
- Internal Revenue Service (IRS)
- N.C. Department of Health and Human Services (DHHS)
- N.C. Department of Administration

USERS

Clerk of superior court staff, NCAOC internal auditors, DAC probation officers, Office of the State Auditors

WHAT USERS ARE SAYING

According to a recent survey of clerks of superior court:

"... Bills of cost(s) are easy to understand."

"... [FMS has] good access to the financial history."

"... help screens are informative."

"... errors are reduced due to system alerts."

"... reports are easy to understand."

"... [You can] enter a code and the system automatically populates the fees (on receipts and bills of cost) ... [a] great shortcut."

N.C. Department of Justice, Business Officer

"... your monthly report on collections by county has been of huge value."



The North Carolina Administrative Office of the Courts (NCAOC) provides the Financial Management System (FMS) to clerk of superior court (CSC) offices to receipt, record, track, and disburse monies related to court proceedings. Monies are receipted for case filing fees, court costs, fines, and restitution. FMS has the following components:

- General Ledger (GL): Records, tracks, and processes financial transactions for the clerks' offices, including receipts and disbursements
- Financial Cash Receipting (FCR): Records receipt information for traffic citation payments, case filing fees, cash bonds, and partial payments, and transmits receipt information to NCAOC case management systems
- Accounts Payable (AP): Records, processes, and tracks disbursements; maintains a record of payees and associated payments; generates checks to disburse court costs and fees; and interfaces with the 1099 Reporting Component for the reporting of payments, as required by the IRS
- Comprehensive Annual Financial Reports (CAFR): Produces annual reports that are used by the NCAOC to provide information, required by statute, to the Office of the State Controller and allows entry of year-end book and bank balances and investment data
- Partial Payment (PP): Tracks criminal bill of cost(s) ordered amounts, receipts, and disbursements for cases in which defendants are allowed by the judge to pay the ordered amounts over a period of time; distributes the receipts to GL accounts for disbursement to the appropriate parties according to a set of priorities set by statute
- ePayment Interface: Automatically records the electronic receipts from the ePayment system into GL
- 1099 Reporting: Records, tracks, and reports 1099 payments and related information in accordance with IRS regulations
- Jury Payment (JP): Issues juror payments, records jurors' demographic information, calculates payment amounts based on the number of days served and type of jury
- JP Interface: Provides the capability to pay jurors automatically using uploaded data from local jury management software and eliminates the need for manual data entry of juror and payment information by the bookkeeper
- Web Printing: Displays, prints, and saves reports and prints checks with digitized signatures



BENEFITS

- Time savings and improved accuracy for bookkeepers and criminal clerks from automation of numerous bookkeeping functions
- Ease of auditing due to consistency in accounting practices and reporting statewide resulting from standardization and centralization
- Strong data integrity due to checks and balances built into FMS and user profiles
- Streamlining of processes and procedures
- Sharing of information with other entities as needed
- Increased effectiveness due to the ability to affect legislative changes globally
- Strong data security due to FMS being a centralized system
- Readily available information for supervised probation cases (DAC probation officers can review case financial status for their cases nearly 24x7)
- Time savings for criminal clerks due to automatic disposal of waived cases via FCR and payNcticket® interfaces
- Time savings for civil clerks due to automatic reporting of judgment payments from AP via interface
- Improved audit capability as nonmonetary items, such as property bonds, are tracked in FMS

FEATURE HIGHLIGHTS

- FMS was developed specifically for use by members of the Judicial Branch—in particular, bookkeepers for the clerks of court—and meets statutory requirements. Prior to statewide implementation, receipting and bookkeeping in the clerks’ offices were performed manually.
- Through enhancements over the years, the system has grown in its capabilities to meet the needs of the Judicial Branch, including legislatively mandated changes. Examples include the addition of CAFR and 1099 Reporting.
- FMS provides many capabilities, including the following:
 - Automatic recording of journals for receipt and disbursement transactions
 - Automatic creation of juror payments via interface with jury management systems
 - Research of journal entries from implementation to the present
 - Automatic creation of checks for repetitive payments including ability to set the frequency
 - Automatic population of standard costs and fees for certain types of cases through the use of “Related Codes” in FCR and PP
 - Automatic clearing of checks
- The system provides information to federal, state, and local government agencies.

IMPLEMENTATION TIMELINE

| 1991-1995 | 1992-1998 | 1996 | 2001 | 2003 | 2007 | 2008 | 2009 | 2011 |
|--------------------------|---|----------------------------|--|--|-------------------------------|--|--|--------------------------------------|
| Statewide rollout of FCR | Statewide rollout of AP, GL, JP, and PP | Implemented CAFR Component | Implemented first county on JP Interface | Implemented interface to Civil Case Processing System (VCAP) | Added Web Printing Components | Expanded system availability to nearly 24x7 to better support probation officers | Implemented interface to support ePay for eFiling and payNcticket® | Implemented 1099 Reporting Component |