



## FINANCIAL SERVICES

### IMPORTANT STATISTICS FISCAL YEAR 2020–21

#### Accounting Functions

\$147.3 million fixed assets management  
96,735 payroll payments completed  
60,971 vendor payments completed  
7,808 employee travel forms processed  
1,305 IRS 1099 – MISC forms processed  
3,166 IRS 1099 – MISC forms processed for clerk of superior court offices  
675 electronic transfers  
2,740 deposits  
\$47.8 million in managed grants  
\$10.6 million in managed contracts

### WHO WE ASSIST

#### Elected Judicial Branch Officials

#### Judicial Branch Court Employees

#### Other Branches of Government

Legislative Branch, members of the General Assembly Fiscal Research Division

Executive Branch agencies, including N.C. Office of the State Controller, State Treasurer, State Auditor, Department of Insurance, and other agencies regarding financial transactions

#### Vendors and Service Providers

Vendors, contractors, and others who provide services to the courts



The North Carolina Administrative Office of the Courts (NCAOC) Financial Services Division works with the General Assembly and appropriate Executive Branch agencies to manage the Judicial Branch's financial resources.

We are also the point of contact with Executive Branch agencies regarding fiscal issues. Financial Services prepares comprehensive financial information for the Judicial Branch, which is provided to the Office of the State Controller for compilation into the state's Comprehensive Annual Financial Report (CAFR).

The mission of the Financial Services Division is to maximize the return on resources dedicated for administration and access to justice in North Carolina. Financial Services is dedicated to delivering reliable financial information and services through ethical, fiscal oversight and a commitment to ensuring the efficient use of court resources. We also strive to provide current, comprehensive, and accurate information.

Financial Services accomplishes this mission by efficient financial management, adhering to policies applicable to expenditure processing, provision of timely and accurate responses, and compliance with regulatory requirements. These objectives are maximized through fiscal integrity and ethical stewardship of court resources, which is accomplished through the implementation and maintenance of internal controls, including safeguarding judicial assets. By evaluating weaknesses in internal controls, compliance with laws and regulations, and emphasizing best practice standards, recommendations for improvements are provided to various areas of the Judicial Branch.

## ABOUT FINANCIAL SERVICES DIVISION

Services	Brief Description
<b>Accounts Payable</b>	This section audits, reviews, and processes payments for court-related services including jurors and witnesses, expert witnesses, interpreters, arbitration, court reporters, and Guardian ad Litem attorneys. Accounts payable also processes invoices for operating expenses including travel, equipment, supplies, service payments, motor fleet, and other vendor invoices.
<b>Cash Management</b>	This section is responsible for collecting and depositing monies for the Judicial Branch and for receiving and sending electronic transfer of funds. This section is also responsible for processing 1099 forms.
<b>Field Accounting Services</b>	This section is responsible for developing financial policies and procedures, as well as providing financial training and technical support to fiscal staff in the clerks of superior court offices. This section develops and presents a variety of financial classes, conducts biannual regional bookkeeper meetings, performs site visits, and provides direct technical assistance.
<b>Fixed Assets</b>	This section manages the acquisition, maintenance, and removal of all fixed assets including buildings, furniture, equipment, and vehicles for the entire Judicial Branch. In addition, this section manages insurance coverage and claims in relation to those assets.
<b>Grants Support</b>	This section is responsible for providing financial reporting and accounting for all of the NCAOC's active grants and contracts. There are currently 90 active grants and contracts totaling approximately \$58.4 million being supported by this section.
<b>Payroll</b>	This section processes payroll for the entire Judicial Branch and ensures the accurate payout of more than 7,000 employee salaries. This section responds to numerous inquiries from employees regarding their pay and deductions on a daily basis.
<b>Remote Public Access</b>	This section is responsible for establishing licensing agreements for remote access to North Carolina criminal and civil court data through NCAOC's Automated Criminal Infractions System (ACIS) and Civil Case Processing System (VCAP). This section manages the billing of licensee accounts and handles customer service issues related to remote access.