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Maryland Judiciary

Administrative Office of the Courts



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Court Revenue Collections Consulting Services

The Current Environment Report

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The Maryland Judiciary
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Court Revenue Collections Consulting Services project

Current Environment Report

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Appendices:

Appendix A: Glossary of Abbreviations and Shape Key

Appendix B: Circuit Court Business Process Diagrams

Appendix C: District Court Business Process Diagrams

Draft Version	Delivered Date	Update Reason
1	July 17, 2008	Working Draft delivered to AOC for feedback and comment.
1.1	August 15, 2008	Initial Feedback from MD Judiciary (AOC B&F, DC-HQ, JIS, IAD, ePayment, UCS Team and A3K Project).
2	August 29, 2008	Working Draft updated per MD Judiciary edits, and delivered to AOC for secondary review.
2.2	September 25, 2008	Final feedback from AOC Secondary Review delivered to BDMP.
3	September 26, 2008	Final Draft updated per MD Judiciary Secondary Review, and submitted as Final Deliverable

Table TOC.1: Document Revision History



1.0 Project Overview

This section of the report describes the background of the project, the report format, and the work performed.

1.1 Project Background

In September of 2007, the Maryland Judiciary retained Berry, Dunn, McNeil & Parker (BDMP) to work with the Administrative Office of the Courts ("AOC") and District Court Headquarters to provide consulting services for the development of functional requirements for an integrated financial systems solution. The new system will replace the existing cash register and local court accounting systems that currently perform the functions of cash receipt, accounts receivable, invoicing, escrow account management, and revenue accounting at each locality. The Judiciary has four separate projects underway related to its ePayment, Case Management, Cashiering, Local Accounting, and Central Accounting applications:

1. BDMP is assisting the Judiciary in planning for the purchase of a new integrated financial system to replace its existing Cashiering and Local Accounting systems.
2. MTG Management Consultants (MTG) is working with the Judiciary on its Case Management system planning.
3. Assyst is working with the Judiciary on the development of requirements for its Back Office ERP system.
4. The Administrative Office of the Courts (AOC) Judicial Information Systems (JIS) department is leading the analysis and implementation of an ePayment system.

The needs of these systems are related, and in the future these systems will need, at a minimum, to be integrated with one another. BDMP's current project related to Cashiering and Local Accounting systems within District and Circuit Court includes development of "as-is" revenue and local accounting processes and system documentation; development of functional and technical requirements for a replacement system; and system selection and RFP development assistance.

Currently BDMP's project work has been divided into three primary phases of work (Phases 1 to 3). Identified project phases are comprised of eight project deliverables. These include:

Deliverable
Phase 1. (Assessment and Analysis)
D1. The Current Environment Report
D2. Project Workplan and Kickoff Meeting
Phase 2 (Strategy and Requirements Definition)
D3. Conduct National Research
D4. TBD
D5. TBD
D6. Financial System Implementation Strategy



D7. Findings and Recommendations Related to Assyst's "Back-Office" Requirements
D8. Preliminary List of Functional and Technical Requirements
D9. Joint Requirements Planning (JRP) Work Sessions
D10. Finalize Functional and Technical Requirements
Phase 3 (Alternative Analysis and Solution Selection)
D11. Vendor Research Summary
D12. Preliminary Cost and Resource Estimates
D13. RFP and Selection Criteria
D14. Proposal Evaluation Ranking

Table 1.1: BDMP's Project Phases and Deliverables

A Change Request (#2) was submitted to the Judiciary on June 20, 2008 that was necessitated by the need to integrate efforts related to the four system projects currently underway (see above). Based on the work BDMP has conducted to date and our understanding of the other initiatives underway, we have recommended additional services to guide the Judiciary in strategically planning for and making decisions related to the four inter-related technology initiatives. Our additionally proposed assistance will help create an organization-wide strategy for Maryland Judiciary's financial system implementation(s). This additional project work has been approved by the Judiciary.

Through interviews, we have gained a conceptual understanding and successfully documented the revenue collection processes for the District and Circuit Courts in Maryland. We believe that by documenting the revenue collection "as-is" processes and the environment within which the revenue is collected, a baseline or framework has been created that will be used by BDMP and the Judiciary to assist in the development of requirements for new cashiering and revenue collection software. The "as-is" process documentation will be an essential component that is required in order to establish improved "to-be" business processes as part of a future project effort. The "as-is" processes will help the Courts identify inefficiencies for future process improvements, commonalities between the Circuit and District Court processes for which the Courts can potentially leverage common systems and applications between the two Courts, and differences that must be addressed by new cashiering and revenue collection software.



1.2 Report Format

This report is comprised of seven major sections, described below:

1. **Project Overview.** This section of the report describes the background of the project, the report format, and the work performed.
2. **Business Process Introduction.** This section of the report provides an overview (illustration) of the major business processes conducted by Circuit and District Court locations, defines the terms primary and secondary business process, and describes the Swim Lane Process Mapping methodology used to develop business process diagrams.
3. **Circuit Court Business Processes.** This section of the report provides a written high-level description of the primary and secondary business process utilized by Circuit Court. Appendix B (Circuit Court Business Process Diagrams) contains the associated diagram for each written description provided in this section of the report.
4. **District Court Business Processes.** This section of the report provides a written high-level description of the primary and secondary business process utilized by District Court. Appendix C (District Court Business Process Diagrams) contains the associated diagram for each written description provided in this section of the report.
5. **Similarities and Differences between Circuit and District Court.** This section of the report describes the similarities and differences between the Circuit and District Court cashiering and revenue accounting system processes. This section provides a list of similarities and differences in general, as well as for each primary and secondary process.
6. **Major Business Process Inefficiencies.** This section of the report describes the major business process inefficiencies associated with the Circuit and District Courts' cashiering and revenue accounting systems.
7. **Application Architecture.** This section of the report describes the current application architecture associated with the Circuit and District Courts' cashiering and local accounting systems. A diagram that illustrates the application environment and accompanying text that describes the configuration has been provided in this section for both District and Circuit Court. Additionally, a list of existing automated interfaces has been included in this section of the report.



1.3 Work Performed

During project initiation BDMP developed a project schedule (a Microsoft Project file) that served as a high-level understanding of the agreed upon project approach. As described above, the project is currently broken down into three primary phases (Phases 1-3) of work and one additional phase to finalize the project plan and schedule (Phase 0).

During Phase 1 (the Current Environment Assessment) of the project, BDMP conducted one-on-one interviews and group work sessions with subject matter experts from the AOC, District Court Headquarters, selected Circuit and District Courts staff, and several of the Judicial Information System (JIS) staff that currently support Circuit and District Court systems for cashiering and local revenue accounting functions. The purpose of these meetings was to gain an understanding of the current processes used to collect and report on payments received by the courts and to perform local accounting functions. The information gathered during these work sessions was used to develop this report. Many clarifying discussions have occurred since our visit both via email and through several teleconferences.

In addition, BDMP met with the Judiciary Information Systems (JIS) group to discuss the applications used to support cashiering and revenue collection business processes. The information gathered during these meetings was used to develop Section 7 (Application Architecture) of this report. Conference calls and email were also used in regards to Section 7 (Application Architecture), in order to verify our findings and documentation presented in the working draft. We recognize that year-end activities have been occurring at the same time as the work we have been conducting related to the Current Environment Report.

During this phase of the project we met with two District Court and two Circuit Court locations. Our findings have been based on generalizations of these locations (Anne Arundel County, Baltimore City and Baltimore County). Our findings assume that other Circuit and District Court locations have similar processes to those we documented as a result of our fact-finding meetings. Staff from the Judiciary have been generous with their time and have played an instrumental role in our ability to complete this work. The quality and content of this report is due in large part to the participation of State staff. We appreciate their commitment to this project and look forward to continued work with the Judiciary team.



2.0 Business Process Introduction

This section of the report provides an overview (illustration) of the major business processes conducted by Circuit and District Court locations, defines the terms primary and secondary business process, and describes the Swim Lane Process Mapping methodology used to develop business process diagrams.

2.1 Overview of Major Business Processes

Figure 2.1 presents an overview of the major revenue collection and local accounting processes for both Circuit and District Courts. BDMP has organized the processes into either a primary or secondary process group. Primary processes are those processes with which the courts collect and account for revenue on a daily basis. The secondary processes illustrate alternative methods of collection or exceptional events, such as revenue collection with credit cards (alternative method of collection, as opposed to cash and checks) and returned checks, where the Courts usually make an adjustment to their books, whether positive or negative, to increase or decrease their revenue. Below is a high-level description of the primary and secondary processes we have documented.

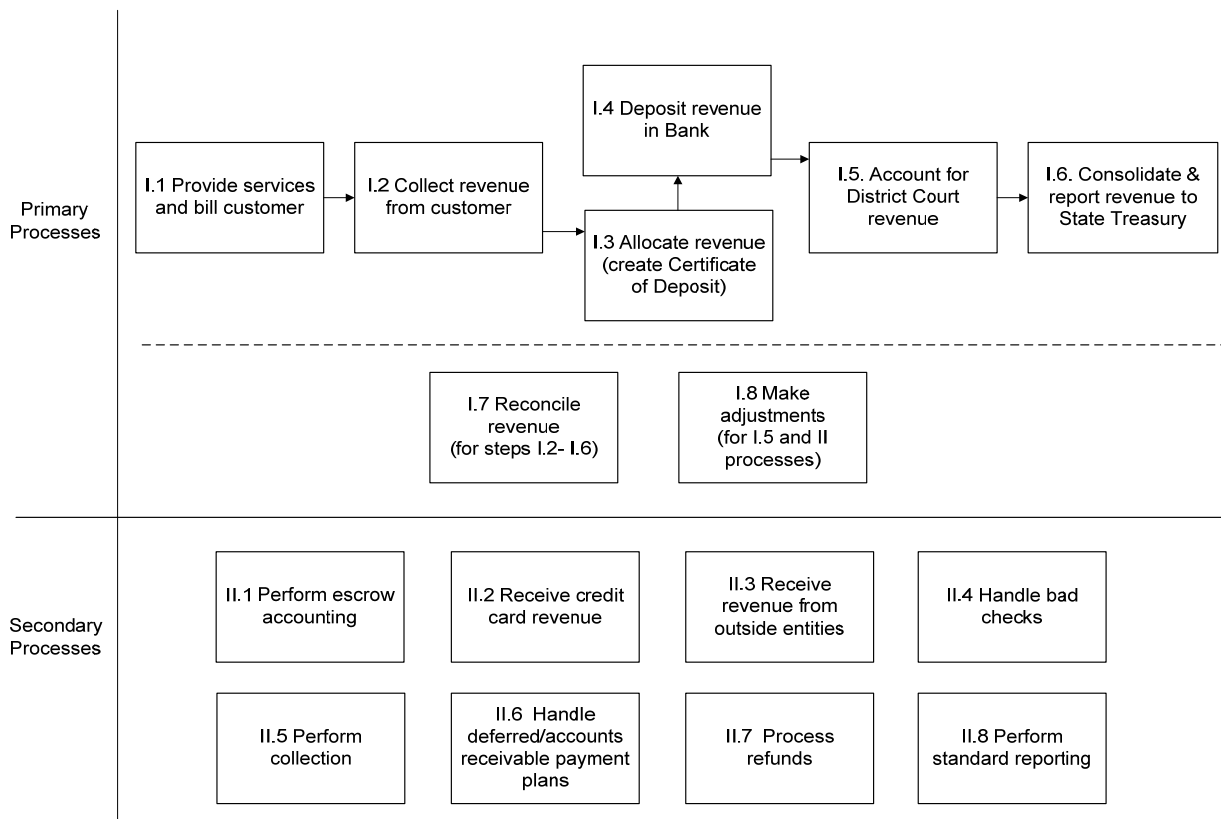


Figure 2.1: Overview of the major revenue collection and local accounting processes



2.2 Primary Business Processes

For both the Circuit and District Courts, the revenue collection process typically begins with the billing process (I.1), where bills are sent to the customers for court services used. However, collection may also start without the billing process, where the customer physically goes to a court location to request and pay (I.2) for court services. After the revenue is collected from the customer, the collected money (predominantly cash and checks) are then “allocated” (I.3) to 19 different accounting categories to create a Certificate of Deposit (“CD”), which indicates how the collected revenue is to be disbursed or divided amongst the 19 revenue categories of the AOC. The money is then deposited to the bank (I.4). Most Circuit and District Courts perform allocations prior to bank deposit; however, certain Circuit Courts perform allocations after bank deposits.

After the revenue is deposited and allocated, the local court accounting departments then record the revenue collected in their local revenue records and send the CD (I.5) to the Administrative Office of the Courts (“AOC”). In turn, AOC enters the data from the CDs from all the Circuit and District Court locations into its AS/400 system and Microsoft Excel-based revenue records to consolidate revenue from all of the Courts (I.6). The AOC then sends the CD data to the State Treasury which completes the last step of the daily revenue collection and accounting process.

The primary processes also include two additional supporting processes, reconciliation (I.7) and adjustments (I.8). Reconciliation is performed throughout most core processes; however, we have presented reconciliation as a separate process in order to clarify the steps involved and emphasize the level of effort required. The Courts use the adjustment process to increase or decrease revenue amount in their accounting records because of an increase or decrease in revenue, which is an essential function or core process of Court revenue accounting.

2.3 Secondary Business Processes

The secondary processes are primarily managed by the local accounting departments of the District and Circuit Court locations although the AOC and the State Treasury are also involved in making adjustments and facilitating the flow of information. The secondary processes include alternative revenue collection methods and exceptional events. There are three other methods in which the Courts collect revenue in addition to using the core processes; revenue can be collected via escrowed accounts (II.1), credit cards (II.2), and outside entities (II.3) such as the Division of Parole and Probation and the State of Maryland Sheriff’s Department. Events that are exceptional to the core processes include returned or bad checks (II.4), revenue from the State collections unit (II.5), deferred payments (II.6), and refunds (II.7). As part of the secondary processes, we have also included reporting (II.8), which although not an essential revenue accounting process, disseminates revenue information to the Courts and other relevant entities.



2.4 The Swim Lane Business Process Mapping Methodology

When developing Appendix B (Circuit Court Business Process Diagrams) and Appendix C (District Court Business Process Diagrams), we utilized an industry standard approach to documenting business processes called Swim Lane Process Mapping. Swim Lane diagrams are similar to flow charts except they explicitly show the process participants, activities that are undertaken, and the systems/tools that are involved in the process. Swim Lane diagrams are arranged so that each row represents “who” completed the activity. When depicting process participants the “who” can be specified as an individual, a department, or an organization. The advantage of this diagramming approach is when process flows change “lanes” it indicates a hand-off between process participants.

Section 3 (Circuit Court Business Processes) and Section 4 (District Court Business Processes) describe the major activities associated with primary and secondary processes. The written descriptions of the processes provided in Section 3 and 4 are depicted in Appendix B (Circuit Court Business Process Diagrams) and Appendix C (District Court Business Process Diagrams). The written descriptions of Circuit and District Court processes are intended to describe each process at a high-level and note exceptions to the process or provide detail that is difficult to depict in a Swim Lane diagram. We encourage the reader to refer to Appendix B and C when reading Sections 3 and 4 of this report as the two complement one another. Although we find them to be complementary, both diagrams and written descriptions also are able to stand on their own. Having both diagrams and written descriptions that are independent of the other is particularly helpful if future users of this information prefer one method of documenting the business process over the other.



3.0 Circuit Court Business Processes

This section of the report provides a written high-level description of the primary and secondary business process utilized by Circuit Court. Appendix B (Circuit Court Business Process Diagrams) contains the associated diagram for each written description provided in this section of the report.

3.1 Primary and Secondary Business Processes

As a result of the interviews with Circuit Court personnel and analysis of documentation provided by the Court, BDMP identified and diagrammed eight primary cashing and revenue collection processes and seven secondary processes. This section of the report provides a high-level description of these business processes. Appendix B (Circuit Court Business Process Diagrams) provides additional support for the following process descriptions.

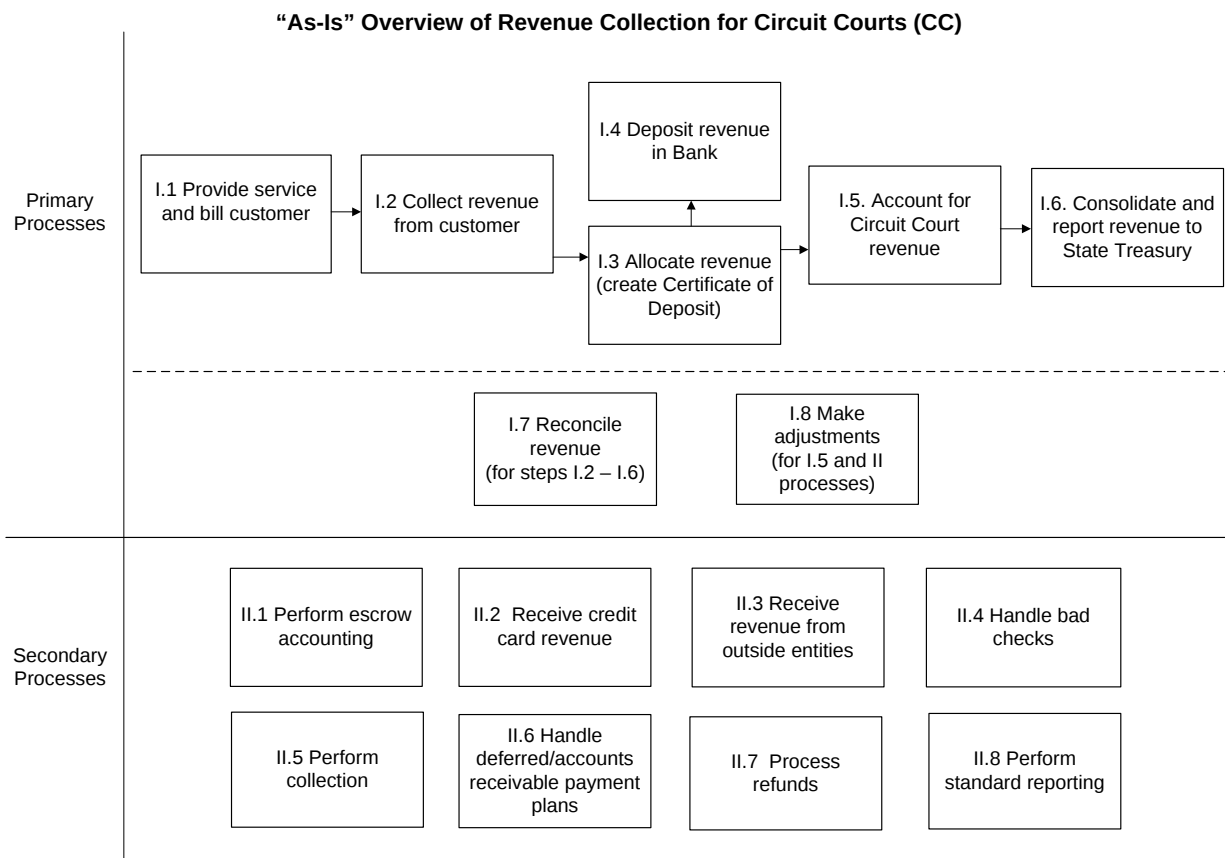


Figure 3.1: Circuit Court Primary and Secondary Processes



3.2 Circuit Court Overview

The Maryland Circuit Court system consists of 24 locations; one in each county and in Baltimore City. Cases heard in the Circuit Court are typically more serious than those heard in the District Court. Case types include (but are not limited to) the following; major civil cases, serious criminal cases, all juvenile and family cases, and all jury cases and appeals from the District Court. In addition, the Circuit Court processes a variety of license and land record requests.

All Circuit Court locations offer at least one customer-facing cashiering station, where fees, fines, court costs, bonds, and other miscellaneous charges (e.g., photocopying cost) are collected. Each Court location also houses an accounting department which is responsible for that location's revenue accounting. Accounting personnel are responsible for processing for all revenue collected at the Court, including (but not limited to) allocation, reconciliation, adjustments, reporting, escrow management, and collections.

3.3 Primary Business Processes

3.3.1 Provide Services and Bill Customer

The revenue collection process for the Circuit Courts starts with billing the customer (Appendix B, Diagram I.1), which is largely a manual process. Court Clerks enter obligations into the billing system that creates invoices and begins the aging process. Bills may be printed and mailed to the customer by both court and fiscal accounting clerks. Repeat bills are sent to the customer as the invoice ages. If some bills remain unpaid after a certain period and meet Circuit Courts' collection policy criteria, they are sent to the Central Collection Unit ("CCU") and classified as inactive.

Some Circuit Court locations are in the process of upgrading from Hemphill Billing to UCS (Uniform Court System) Accounting, and are using two different billing systems. Six Circuit Court locations use the UCS Accounting system. Billing is applicable only to case related revenue, as opposed to non-case related revenue, even though both types of revenue are collected for the Circuit Courts. Case revenue includes fees, fines, and bonds associated with criminal and civil proceedings. Non-case revenue includes fees assessed from marriage licenses, notary commission, business licenses, land records, copies, and other point-of-sale type services.

For those locations UCS provides some automation to this process in that obligations may be automatically created through the case management system when a motion is filed in a case. UCS also has accounts receivable functionality that generates bills and aging reports / notices.

3.3.2 Collect Revenue from Customer

This process documents how Circuit Courts collect revenue and conduct end-of-the-day cash register close-out activities. As previously described, Circuit Courts collect both case and non-case revenue. The distinction between non-case and case revenue is important since each is supported by different systems and process steps. Cash registers for processing payments are



located at a public counter at the Circuit Court location and/or at that location's clerk's desk. Cashiers perform a three-way match for each collection transaction that includes the (1) transaction record (or bill); (2) payment from the customer; and (3) cash register record.

For non-case related transactions, payment is typically collected by the cashier from the customer as court services are rendered. Non-case payments may also be submitted via U.S. Mail (e.g., license renewals). Cashiers record transactions to a non-case application that is used to track non-case items (e.g. "Marriage License Application"). This application then produces a transaction receipt that is used for validation with the PC cash register.

For case related transactions, customers may submit payment for bills directly to the cashier in person or via U.S. Mail. However, not all payments result from bills and in civil cases, most of the costs are paid before services are availed by the customer. The cashier uses the UCS and PC cash registers to receive or register payments from the customers.

UCS cash registers are integrated with the UCS accounting module allowing the cash register to read the costs and automatically post payments against costs to the same UCS data store. Six Circuit Court locations currently utilize UCS cash registers for case revenue transactions with additional Circuit Courts expected in the future once they activate the UCS cash accounting modules.

In Hemphill billing, the billing application is independent of the PC cash register and requires cashiers to manually match the different payment transactions and post them to UCS.

At the end of their shifts, cashiers or their supervisors close-out ("X's out") or totals their receipts. The supervisor only "Z's out" or totals all cash register receipts for each cash register at the end of the day. The Z-out process differs for non-case and case transactions when UCS cash registers are present.

Because UCS applications reside on networked computers, the Circuit Court Accounting Department can simultaneously Z-out all UCS cash registers (case related transactions only) and save UCS cash register data to one diskette. Conversely, PC cash registers are standalone machines and each data file is copied to one diskette for each.

The end-of-the-day close-out processes may vary for each Circuit Court depending on the mix of applications utilized. For example, Anne Arundel does not utilize the Accounting 2000 system (Hemphill) and thus has processes that are more manual than others. When Anne Arundel non-case cashiers X-out on a daily basis, they manually calculate and record a summary of their cash receipts on a settlement sheet. The supervisors do not save Z-out data onto a diskette, as most circuit courts do, but rather print the Z-out report for submission to their accounting department. In addition, some Circuit Courts such as Anne Arundel do not total cash receipts from each and all registers, while others such as Baltimore City total each and all registers. Some jurisdictions like Baltimore City also have continuity sheets to record transactions receipts numbers processed for the day.



3.3.3 Allocate Revenue

Payments collected can be divided into revenue and escrow monies. On a daily basis, the Circuit Courts' accounting department allocates revenue received to approximately 19 accounting categories to create a Certificate of Deposit (CD) based on allocation rules of each Court prior to depositing the money into the bank. The Circuit Court revenue will then be disbursed to various entities in accordance to the accounting categories on the CD. These various entities or accounting categories include the State of Maryland, parties and municipalities within the Circuit Court's jurisdiction. The allocation is performed electronically for most of the Circuit Courts except for two, Anne Arundel and Somerset Counties, where allocations are manually calculated with a calculator and recorded on paper.

For most Circuit Courts, the accounting clerk uploads cash register transactions from the cash register diskettes (PC and UCS) produced for the day into the Hemphill (Accounting 2000) application, where allocation is automatically performed. The accounting clerk then performs reconciliation tasks to ensure that the total allocated amount produced by the Hemphill Accounting application equals the total receipt amount. If the total allocation and receipts do not reconcile, adjustments must be made, and the accounting clerk must repeat the allocation process until total receipts and allocations are reconciled. For some Circuit Courts, where the Hemphill application is perceived to produce inaccurate allocations, the Circuit Court clerk uses an auditor's Microsoft Excel spreadsheet, which contains the allocation formulas, to verify the results of the Hemphill Accounting application.

3.3.4 Deposit Revenue in Bank

As part of end-of-day activities and allocation has been performed, revenue is transported to the accounting department, where the cash/checks and cash receipt records are totaled, recorded, and reconciled, before being deposited to the bank on a daily basis. The process of depositing money to the bank varies for different Circuit Courts. For example, for some Circuit Courts such as Anne Arundel, each cashier hands his or her money bag to the accounting department for consolidation, while for other Circuit Courts such as Baltimore City, the cash is already consolidated from all cashiers in a department before a cashier representative transports and submits revenue collected to the accounting department. Some Circuit Courts hand-carry the money to the bank for deposit, (where the deposit amounts are smaller and the bank is in proximity to the Court); others have arranged an armored vehicle to transport and deposit the money to the bank. The bank validates the deposit slip to the Circuit Court for the amount of the deposit, which is reconciled with the amount recorded.

3.3.5 Account for Circuit Court Revenue

This process captures how the local accounting department at the Circuit Court level is involved in accounting and managing the payments collected (including revenue and escrow monies) for its respective Circuit Court. As discussed previously, the local accounting department performs allocations to create the certificate of deposit on a daily basis and deposits revenue to the bank. As these processes are completed, the accounting clerks account for the revenue collected by recording cash receipts, allocations, and adjustments in their local accounting system, which can be Excel spreadsheets, QuickBooks and/or paper. The certificate of deposit is then sent to



the AOC (Administrative Office of the Courts), where revenue and allocations are consolidated for all 24 Circuit Courts (Section 3.3.6).

In addition to performing the daily accounting tasks, the local accounting department also manages other processes that may affect changes in revenue on a continuous basis, including performing escrow tracking and adjustments (II.1), processing credit card revenue (II.2), processing revenue received from outside entities (II.3), handling returned or bad checks (II.4), interfacing with collection agencies (II.5), and processing overpayment refunds (II.7). These processes will be described in more detail in later in their respective sections. The Circuit Court accounting departments also maintain a ledger for its respective Circuit Court, recording changes in revenue and allocations.

On a monthly basis, the Circuit Courts' local accounting departments reconcile the revenue collected for the month against all revenue accounting records, which include AOC's revenue and allocation accounting records. The local accounting department also creates additional disbursement reports for the AOC, which inform the AOC on how revenue ought to be further allocated and disbursed for the local revenue and sundry accounting categories.

3.3.6 Consolidate and Report Revenue to State Treasury

In this process, the AOC consolidates revenue from Certificates of Deposit, received from all Circuit as well as District Courts, and accounts for revenue receipts and allocations on a daily, monthly, and yearly basis. On a daily basis, the AOC accounting clerk enters data from the CDs received via U.S. Mail into the AS400, which is a mainframe computer, and then verifies that the data are entered correctly. CDs arrive in a sporadic fashion from the local jurisdictions for processing. The AS400 data are batched twice a day and sent to the State's FMIS (Financial Management Information System) mainframe through R*STARS (Relational Standard Accounting and Reporting System). The AOC accounting clerk also enters the CD totals into Microsoft Excel spreadsheets for AOC record keeping and reporting. The AOC then disburses the checks in accordance to the 19 accounting categories.

On a monthly basis, the AOC consolidates revenue collected from all the District and Circuit Courts and works with the Courts to reconcile AOC and local revenue records with the monthly bank data from the State Treasury. Any adjustments made are then entered into the AS400 and sent to the State Treasury. A similar process is followed for year-end.

3.3.7 Reconcile Revenue

Performing reconciliation (Appendix B, Diagram I.7) is necessary to verify that the revenue received matches what is recorded. However, because the Circuit Courts keep the same accounting records in many different locations and applications (e.g., cash register, local accounting, AOC), the accounting records have to be reconciled many times to ensure that the same revenue is recorded in all these locations and applications. Below is a list of all records and items that must be reconciled for the Circuit Courts revenue collection process.

Transaction or billing records within specific case and non-case applications (e.g., UCS Billing, Hemphill Billing, the marriage license application) include the following:



- Cash (including cash, checks, and other legal tender)
- Cash Register records (receipt tapes/Z-reports)
- Revenue recorded in local accounting systems or ledger
- Revenue deposit slips
- Hemphill receipts and allocations
- Individual accounting books (e.g. escrow, credit cards, and outside revenue)
- AOC AS400 records
- AOC's consolidated ledger
- Banks statements

In essence, reconciliation is a ten-way match amongst the items above, performed throughout the revenue collection process. The "reconciliation" process map (I.7) consolidates the reconciliation steps performed throughout the revenue collection process. Reconciliation is performed on a daily basis, where often what is recorded in one location or application is verified with what is recorded in another location or application; reconciliation is also performed on a monthly basis, matching bank statements with AOC's consolidated revenue records and the local Circuit Courts' revenue records.

Of note in regard to UCS and case related transactions, the UCS Accounting module has both the UCS Billing and UCS Cash register integrated with the UCS case management system. The result is that many of the reconciliations listed above (e.g. Cash receipts, X-OUT, Z-OUT and detail transactions) are generated from the same data source. For example, the month-end report to AOC is generated by comparing the Accounts receivable and detail transactions for that month from the same UCS data store. This contrasts with the non-integrated PC cash register systems used in conjunction with a manual accounting process or Accounting 2000 that require manual reconciliations to make-up for separate data stores.

3.3.8 Make Adjustments

Adjustments are performed to increase or decrease revenue recorded in the accounting ledger or records in order to match bank deposits. Adjustments are performed for revenue changes related to interest payments, revenue received from external organizations (Parole and Probation, Central Collection Unit (CCU) or the Court of Special Appeals), credit card payments, refunds, bad checks, and collection payments. There are three methods used to perform adjustments:

1. Revenue adjustments are processed first through the cash register and then allocated from within the Hemphill system.
2. Revenue adjustments are not processed through the cash register, but only allocated from within the Hemphill system.
3. The account clerk manually performs the allocation to the accounting ledger or records.



For all adjustment methods, the accounting clerk manually records the adjustment in the manual ledger and sends an adjustment report to AOC which enters the adjustment in the AS400 system and Excel. Stars reports are generated for the payment of the Court of Special Appeals fee and CCU.

The process maps show a list of revenue that are added to or subtracted from the record books via adjustments utilizing any of the three adjustment methods described above. Many of the secondary processes also use the adjustment process and are described in the following section.

3.4 Secondary Business Processes

3.4.1 Perform Escrow Accounting

Escrowed monies are an important part of the civil and criminal court process that allows the Courts to enforce conditions by safekeeping money for parties of a court case. Money may be escrowed for both civil and criminal cases. Various types of monies may be collected and deposited into Circuit Court escrow accounts, including: escrow/court registry money; bond money; and District Court costs, fines, and appeal fees. Three events in the escrow process can affect the revenue collection process: escrow deposit, escrow decision, and bond forfeiture/remission.

3.4.1.1 Escrow Deposit and Escrow Decision

The Circuit Courts collect and deposit money into an escrow account according to court order. The escrowed money can be deposited in a non-interest bearing or interest bearing account. Alternatively, on the order of the Court or at the request of the parties in certain types of deposits, escrowed money for civil cases may be deposited into a separate interest bearing account that is still owned and operated by the Circuit Court. If deposited into a Circuit Court interest-bearing account it will accumulate interest until subsequent order of the court releases the monies.

Fiscal clerks make monthly adjustments to add escrow interest to its accounting ledger and disburse the interest to be allocated through the cash register (or if it is a separate or sub account that is earning interest that interest is posted and held until ordered to be disbursed). When the Circuit Court reaches a decision related to the escrowed money, the funds are disbursed per court order. If a cash bond for appearance (one type of escrow money) is posted for bail in a criminal case or civil child support case and certain statutory requirements are subsequently met (e.g., appearance of defendant in court through verdict, sentencing and appeal), the money is refunded to the person who paid the cash bond.

3.4.1.2 Bond Forfeiture/Remission

Escrowed cash bail bond money ("bond money") follows the same general flow as other escrowed monies but has additional requirements if it is forfeited. By order of the Court, forfeited bond money is removed from the escrow account and processed as revenue. Payments resulting from bond forfeitures are received by the court and processed through the cash register. All bond forfeiture revenue is then allocated for disbursement and deposited according to statutory requirements. In many jurisdictions, ninety-five percent of the money is allocated to



the County, a portion of which may be designated for the court Law Library; five percent of the money is usually allocated to the State General Fund as a clerk fee. However, the forfeited money is subject to return to the original owner for a period of up to ten years from the date of forfeiture. The return of forfeited bail bond money may occur as a result of court order striking the forfeiture or granting a petition for remission. It is the practice of the courts to track and maintain records associated with the forfeited monies until the expiration of 10 years. This must be done so the monies can be identified for reimbursement if necessary. However, there is no systematic or efficient way to track these funds. If the ten-year period expires without remission or refund of the forfeited bond monies, the funds are free to be used by the recipient of the disbursement.

If the bond monies are to be refunded/remitted to the original owner prior to the expiration of ten years, the courts either request a check from the County and Law Library for the portion that was disbursed to them as part of the forfeiture and the State to refund the five percent clerk fee that was disbursed to them or a refund request is submitted to the AOC for issuance of a check to the party. In some jurisdictions monies are collected on behalf of the County for other reasons such as the collection of recordation taxes. If not enough money is available in the court accounts to satisfy a bond remission the court, under an agreement with the County, can use funds collected under a different account to satisfy the remission request. Other jurisdictions will request a refund to the AOC for the State portion and refer the party to the County and Law Library to collect the remaining portion as previously disbursed to these entities.

3.4.2 Receive Credit Card Revenue

Cash and checks are the predominant means of collecting revenue for Circuit Courts, although credit card payments are sometimes used as a means to collect revenue for the customers' convenience and to guarantee the receipt of money instantly. Credit card revenue is processed differently than cash or check receipts through the Circuit Courts' revenue process in that credit card revenue is not allocated until payment is actually received from the credit card company although the case or business activity is recognized/marked as paid immediately upon receipt of payment by the cashier.

The State Treasury will notify AOC of payment receipt from the credit card company, which in turn will notify Circuit Courts of payment receipt. Credit card payments must be reconciled with its corresponding transaction before the revenue can be processed or allocated; reconciliation can be a difficult process for the Circuit Courts, since the credit card statement does not contain itemized transactions with detailed transaction information and the AOC or the Circuit Courts must determine the jurisdiction of the credit card transactions. Once the credit card payments are reconciled with the credit card transactions, an adjustment is made to the revenue record and the credit card revenue is then allocated, which is not uniformly processed by the various Circuit Courts.

Because of system deficiencies, the credit card process is managed differently by different Circuit Courts. For example, some Circuit Courts enter credit card payments as checks and allocate the credit card revenue together with the checks with the Hemphill application; however, these Courts then de-allocate the credit card payment immediately and only allocate credit card payments once credit card payments are actually received and reconciled. Other Circuit Courts do not process credit card payments together with the Hemphill allocation



process and only allocate credit card payments later when credit card payments are received and reconciled. Other Courts use a payment method of STARS from the register so the monies are not reflected on the daily certificate of deposit and are not allocated through the Hemphill application. Anne Arundel County uses a manual process to track, reconcile and allocate credit card revenue.

3.4.3 Receive Revenue from Outside Entities

A portion of the Circuit Court revenue is collected by outside entities such as the Division of Parole and Probation ("DPP") and the Sheriff on the Circuit Courts' behalf. On a periodic basis, these outside entities provide an itemized report of transactions to the Circuit Courts. The manner in which the Circuit Court receives money from outside entities may vary. The money from the Division of Parole and Probation is transferred to the Circuit Court through an interagency ACH transfer, while the Sheriff's Office at Baltimore City issues a check to the Circuit Court of Baltimore City.

The reconciliation process between the money received and the transaction is sometimes difficult, especially DPP transactions. The itemized transaction report from Parole and Probation are referenced by person, where as the Circuit Courts records are organized by case number. Therefore, the Circuit Courts must perform research to determine the cases that match to transactions provided by Parole and Probation before reconciling between the money received and the case bills that are paid for. After the reconciliation has occurred, the accounting department then processes an adjustment to its revenue record for money already received in the bank (for payments from Parole and Probation) or rings the check (for payments from the Sheriff's Office) received through cash register process, as part of daily revenue collection process. If there is an overpayment by the outside agency, the Circuit Court sends an overpayment adjustment report to the AOC, which in turn returns money back to the outside entity.

3.4.4 Handle Bad Checks

The returned or bad checks process starts with the State Treasury receiving notification from the Bank, which in turn will notify the AOC with a bad checks report. The AOC will then determine the Circuit Court jurisdictions of the bad checks before contacting the Circuit Courts with a bad check report. Once the Circuit Court is notified of bad checks, the Circuit Court fiscal court accounting clerk will make a revenue adjustment to modify accounting records and de-allocate the revenue from the bad checks. The Circuit Court will attempt to collect the money from the customer by sending a collection letter; however, if after some time has passed and the money is still not collected, the Circuit Court will turn the debt to the State of Maryland's Central Collection Unit ("CCU"). The Circuit Court keeps a running "bad check" list of those that have presented bad checks and may deny services for repeat offenders. An additional fee is charged to those requiring services paid with a bad check when the customer returns to present the required payment. Checks are no longer accepted in many Circuit Court Marriage License departments because of the transient nature of the individuals requiring service and the number of bad checks received against this activity.



3.4.5 Perform Collection

Once the Circuit Courts have determined that overdue accounts receivable meet the collection criteria and aging period threshold, the Circuit Courts start the collection process by sending the State of Maryland Central Collection Unit ("CCU") the necessary information for collection. This information is provided via hardcopy reports or by a data file generated by the UCS or Hemphill Billing applications. Once the overdue receivables are sent to CCU payments are not to be taken at the Circuit Court locations. CCU charges an additional 17% fee over and above the amount of the monies to be collected on behalf of the Circuit Court. Once the money is collected, the CCU sends payment to the State Treasury via an ACH transfer; however, the CCU's collection fee is deducted from CCU's payment to the Circuit Courts.

After payment receipt, the State Treasury notifies the AOC of payment collected. The AOC then determines the jurisdictions for which the debt has been collected, and notifies the Circuit Courts of debt collection. The Circuit Courts will then research the bill for case related transactions or accounts receivable records for the non-case transactions, and apply the money against the bill or receivable. Finally, the Circuit Court will process the money as a revenue adjustment to its accounting records and allocate the money.

3.4.6 Handle Deferred/Accounts Receivable Payment Plans

The Circuit Courts offer payment plans through their accounts receivable procedures. A deferred payment may be granted by a judge as a result of trial disposition. The deferral arises when the defendant is assessed fines and/or court costs that are rendered due and payable at a later date. Payments may be ordered payable directly to the court, or may be remitted through an outside entity (e.g., the Division of Parole and Probation) as a condition of bail. Section 3.4.3, Receive Revenue from Outside Entities, details the processes used by the Circuit Courts to receive these monies.

3.4.7 Process Refunds

A customer may request a refund if overpayment has occurred. A refund form must be completed and the proper approval obtained before a refund can be processed. The Circuit Courts have a refund form specific to land records and a general form for all other refund requests. Refund forms may be completed by the customer and/or the Circuit Court Clerk. Prior to approving the refund, Circuit Court clerk, verifies the refund with the accounting department. The form is then sent to the accounting department, which makes an adjustment to its revenue records and forwards the AOC a disbursement report for refund. This information is entered into the AS400 by AOC and forwarded to the State system. The State Treasury then issues the refund check.

3.4.8 Perform Standard Reporting

Reports are produced on a daily, monthly and annual basis to share information regarding revenue collection. For example, the Circuit Courts' accounting departments produce daily CD reports and monthly reports regarding revenue receipts, allocations, disbursements, and adjustments. The AOC produces monthly and annual reports on revenue receipts and allocations, which are disseminated to the Circuit Courts.



4.0 District Court Business Processes

This section of the report provides a written high-level description of the primary and secondary business process utilized by District Court. Appendix C (District Court Business Process Diagrams) contains the associated diagram for each written description provided in this section of the report.

4.1 Primary and Secondary Business Processes

As a result of the interviews with District Court personnel and analysis of documentation provided by the Court, BDMP identified and diagrammed seven primary cashiering and revenue collection processes and eight secondary processes. This section of the report provides a high-level description of these fifteen business processes. Appendix C (District Court Business Process Diagrams) contains the associated diagram for each written description provided in this section of the report.

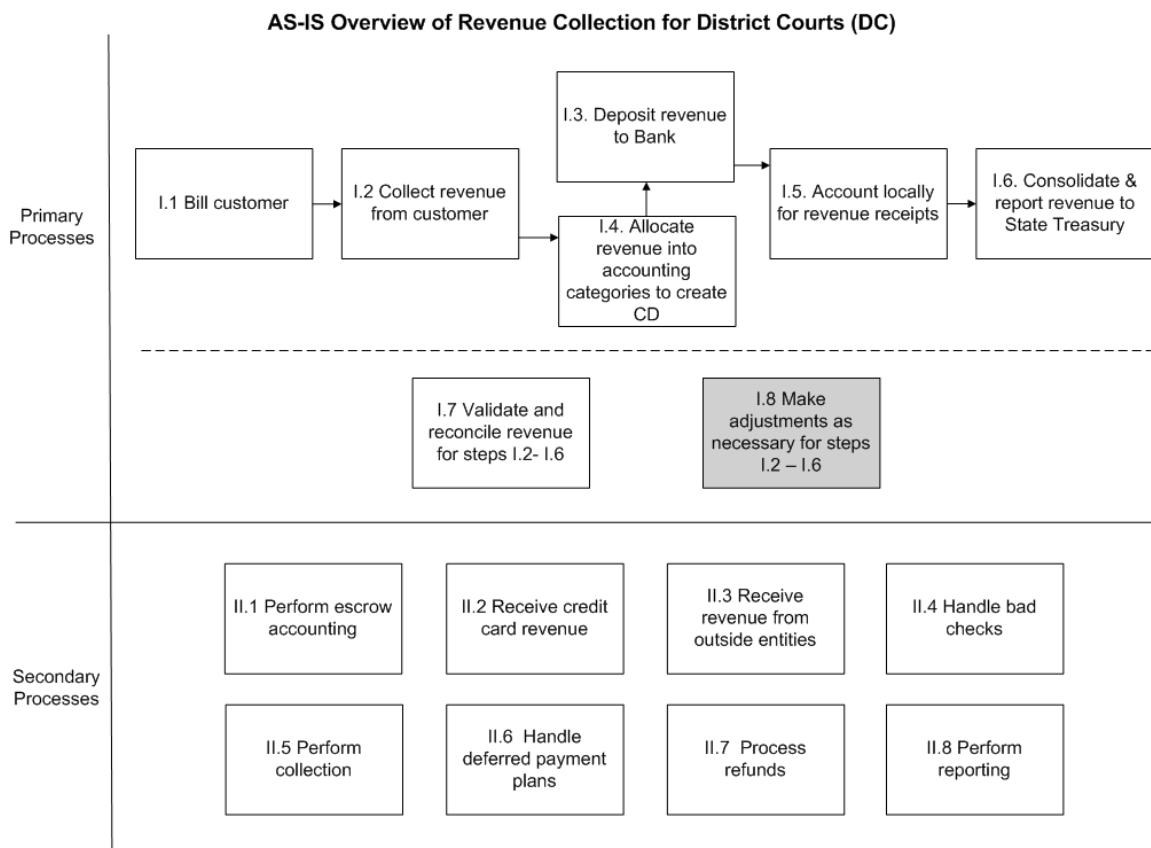


Figure 4.1: District Court Primary & Secondary Processes



4.2 District Court Overview

The Maryland District Court system began operating in 1971, replacing a decentralized system of local courts. The system consists of 12 districts and 34 locations, all guided by a set of standards defined and enforced by District Court Headquarters. The District Court processes a range of issues including, but not limited to: landlord-tenant disputes; motor vehicle violations; civil lawsuits up to \$30,000; criminal misdemeanors and certain felonies; and bail and preliminary hearings for any crime charged in Maryland.

All District Courts maintain at least one customer-facing cashiering station where fees, fines, court costs, bonds, bail, landlord-tenant escrow, and other charges are collected. In addition, the District Court's Traffic Processing Center ("TPC") collects traffic citation fees and fines submitted via mail, phone, and Internet.

Each District Court's Accounting Department is responsible for that location's revenue collection accounting processes, including allocation, reconciliation, reporting, escrow management, and collections. All revenue collections (with the exception of escrow monies) are deposited to the State General Fund. Each District Court Accounting Department collaborates with the Administrative Office of the Courts ("AOC") to manage and reconcile these funds at the District Court level. Shared processes include daily and monthly deposit reconciliation, bad check handling, and refunds.

The District Court system acts as a revenue processing agent and collects monies on behalf of the State of Maryland. All revenue collections (with the exception of escrow and bond monies that are maintained locally) are deposited to the State General Fund. The local District Courts manage these monies at the District level. The movement of revenue collections to and from the State General Fund is managed by the AOC. Furthermore, the District Court system's operating budget is managed by the District Court Headquarters Finance Department, and is funded through the State budgetary process. Neither the District Court system nor the individual District Courts are allocated any portion of revenue at the time of collection.

4.3 Primary Business Processes

As a result of interviews conducted with District Court personnel and review of Court materials and documentation, eight primary (or Level I) business processes were identified. These processes are identified as the core functions of District Court revenue collection and accounting. The following section and accompanying Appendix C provide a high-level description of each of the eight processes, and includes detail regarding process exceptions and other notable points.

4.3.1 Provide Services and Bill Customer

For the purposes of this document, a customer bill is defined as the requirement of payment. Therefore, by definition, District Court billings are prompted when the customer enters into some type of court-related transaction (Appendix C, Figure I.1). The majority of District Court transactions are case-related, including traffic citations, civil filings, and criminal rulings. District



Court non-case transactions include transcript requests, photocopy fees, and local law violation fees and fines. The District Court bills customers based on transaction type. For example:

- A traffic officer issues fines in conjunction with most traffic citations.
- The District Court requires immediate payment at the time of some civil filings.
- A court room judge may issue fees, fines, and other court costs in conjunction with a case ruling.
- A District Court Commissioner can require the deposit of a cash bond to ensure defendant trial appearance.
- The District Court Accounting Department issues collection letters on delinquent accounts.
- The District Court requires a deposit at the time of a transcript request filing.
- Localities (e.g., universities, towns) issue fees/fines with local ticketing.

Most billings result in a paper-based payment document, and the system used to generate bills is dependent on the origin of the bill. For example:

- Traffic citations are typically paper-based.
- Courtroom judges use the Courtroom Wizard System to issue paper-based payment pages.
- Civil filings are submitted on pre-printed forms, and billing information is determined by the filing itself, according to Court terms.
- District Court Commissioners use the Commissioner's Assistant System to generate bond billing documentation.
- Collection letters are generated out of the PC Accounting System, Word Perfect, and the Maryland Automated Traffic System.
- Transcript requests must be submitted in writing using the Court's Request for CD/Cassette/Transcript Form.
- Local citations are also often paper-based.

The only bills generated by the District Court PC Accounting system are for non-traffic related collection letters. No bills are generated using the DC Cashiering System.



4.3.2 Collect Revenue from Customer

Cashiering Station Revenue Collection & End-of-Day (“EOD”) Close Out

The majority of transactions are initiated with the payee presenting the cashier billing documentation (e.g., traffic citation, court payment page, civil filing documentation) (Appendix C, Diagram I.2.a). The cashier records the transaction in the DC Cashiering System by entering transaction detail, including case type, case number, payment type, and payment amount. Regardless of the transaction type, cashiers perform a three-way match among the following: the transaction record (or bill); the payment received from the customer; and the DC Cashiering System record. Upon transaction confirmation, the DC Cashiering System automatically allocates most revenue to the appropriate object code.

Customers may remit payment for most court-related bills at any of the State's District Court cashiering stations, regardless of where/how the bill was issued. Since the cashiering and accounting systems are not networked across District Courts, any revenue collected on bills issued outside of the collecting District are not automatically reported to the originating district. In these situations, Cashiers are required to fax proof of payment to the originating district.

At the end of day, cashiers balance their cash drawers using the DC Cashiering System. The process is used to ensure that the cash drawer balances with the monies collected. Cashiers count all cash and checks received, and enter these amounts into the DC Cashiering System. The initial revenue trial balance (“X Report”) is generated showing cash drawer and system totals. If the two do not match the cashier must reconcile discrepancies. The X Report is run until the cash drawer is balanced.

Once all cash drawers for a register are balanced, a supervisor generates a final revenue trial balance report for each cash register (“Z Report”). The Z Report closes out the cash register and may only be run once with no adjustments made after it has run. The Z Report contains a number of end-of-day reports including the Certificate of Deposit (“CD”) that lists revenue collections by object code. Completed Z Reports are submitted to that District Court's Accounting Department.

Traffic Processing Center Revenue Collection & End-of-Day (“EOD”) Close Out

The TPC handles traffic citations submitted via the mail, phone, and Internet. Although none of the TPC cash registers are customer-facing, the revenue collection process is similar to the District Court cashiering process described above for customer-facing stations. The primary differences lie in the end-of-day close out process (Appendix C, Figure I.2.b). Phone and internet payments conducted with credit card are processed via an outsourced interface (Appendix C, Figures II.2.a and II.2.b). A single payment from the vendor to the District Court is generated for these transactions at the end of the day. In addition, data for all registers are consolidated to produce one end-of-day Z Report. The TPC maintains a record of revenue data in Excel.



4.3.3 Allocate Revenue

The DC Cashiering System automatically allocates most revenue at the time of the transaction. These allocation data are reported in aggregate for each cash register at end-of-day close-out via the Certificate of Deposit Report (Appendix C, Figure I.4). Certificate of Deposits for each cash register are mailed daily to the AOC Finance Department.

Since the PC Accounting system is no longer updated to account for new allocations, the AOC is required to manually calculate allocation amounts for a small number of miscellaneous funds that are not captured by the DC Cashiering System. Final, aggregated allocation data for each cashiering station is then manually keyed into the AOC financial system (AS400). The AS400 system does not maintain transaction-level data. AS400 data is uploaded to the state revenue system, Relational Standard Accounting and Reporting System ("R*STARS") each night via automated batch process.

4.3.4 Deposit Revenue in Bank

At register close-out, each cashier prepares a deposit package that includes all cash and checks received and a completed deposit slip (Appendix C, Figure I.3). Each deposit slip contains a Treasury Code that serves as a tracking number for the deposit and may be traced back to the specific cashiering station. The Treasury code is recorded in the DC Cashiering System at register close-out and appears on the Certificate of Deposit that is submitted to the Accounting Department.

Each cash register is capable of creating two deposits per day (assuming funds were collected for both) – one each for Court Funds or General Funds. The cashier verifies that the aggregate cash amounts on the deposit slip match the Z Report amount and that the Treasury code on the deposit slip matches the Treasury code recorded on the Certificate of Deposit Report. Deposits are placed in a deposit envelope or bag with the completed deposit slip and taken to a local bank for deposit via Court Bailiff or contracted courier. If the bank detects deposit amount discrepancies and the deposit was not delivered by courier, the entire deposit bag (with all deposits) is returned to the District Court accounting office for reconciliation and correction. If the bank detects deposit amount discrepancies in a deposit delivered to the bank by armored courier, the bank notifies the accounting office of the discrepancies. The bank issues a validated deposit slip for each individual deposit which is delivered back to the District Court via bailiff or courier.

The District Court accounting offices send an initialed copy of each cash register's Certificate of Deposit and corresponding deposit slip (if available) to the AOC Finance Department via U.S. Mail.

4.3.5 Account for District Court Revenue

Each District Court must account for all revenue collected (and not collected) within that District, and the majority of accounting activities are conducted within the DC Cashiering System and PC Accounting (Appendix C, Figure I.5). Daily accounting processes include transaction allocation by the DC Cashiering System, generation of a daily Certificate of Deposit for each



register, the input of CD data (including allocation data) into PC Accounting and the entry of each deposit's allocations in the AOC AS400.

Monthly accounting processes include reconciliation of the DC Cashiering System to PC Accounting, which is conducted by each District Court Accounting Department. The PC Accounting system is also reconciled to the AS400 on a monthly basis. This process includes the transfer of AS400 data via email from the AOC to the District Courts. The PC Accounting system is used to generate three monthly Difference Reports: traffic revenue; non-traffic revenue; and traffic deferred payment plans revenue. The paper-based Difference Reports are used to reconcile Certificate of Deposit information in the AS400 and PC Accounting systems. The AOC and District Courts work in partnership to research and resolved any discrepancies.

The District Court Accounting Departments also maintain several control accounts for use in daily and monthly reconciliation of PC Accounting detail accounts. Examples include the following:

- A spreadsheet of daily deferred payment collection totals is maintained in Excel, and used to reconcile the case-level detail in PC Accounting.
- Court Fund daily totals are maintained in Quicken, and used to reconcile the case-level detail in PC Accounting.
- A spreadsheet of daily non-MATS bad check totals is maintained in Excel, and used to reconcile the detail in PC Accounting.

Other monthly reconciliation and reporting include: a summary level Accounts Receivables report generated for the AOC; calculation and reporting of locality reimbursement amounts; and bond forfeitures reconciliation.

A number of accounting processes that impact revenue totals are described in greater detail in Section 4.4 of this document, including: escrow accounting (Section 4.4.1); bad check handling (Section 4.4.4); collections (Section 4.4.5); deferred payment plans handling (Section 4.4.6); and refund processing (Section 4.4.7).

4.3.6 Consolidate and Report Revenue to State Treasury

As described above (Section 4.3.5), each individual District Court is responsible for managing and accounting for revenue collected at the Court level. Once deposited, the AOC manages District Court revenue. Daily accounting processes include the manual data entry of each District Court Certificate of Deposit into the AS400 and Excel, and the batch reporting of this data to the State Treasury (Appendix C, Figure I.6.a). Monthly accounting processes include the reconciliation of the AS400 to deposit data from the State bank and any AS400 adjustments necessary as a result of this reconciliation (Appendix C, Figure I.6.b).



4.3.7 Reconcile Revenue

District Court revenue is reconciled at several points in the collection, allocation, and deposit processes. These reconciliation activities are essential in verifying that revenue are accurately recorded and reported. Table 4.1 lists the daily reconciliation activities and are numbered to correspond with process box numbers in Appendix C, Figure 1.7.

Reconciliation Activity	Items Reconciled	Performed by
1. Reconcile Transactions (<i>per transaction</i>)	Cashiering System Record Cash received Validated Transaction Receipt	DC Cashier
2. Reconcile Cash Register (<i>per cash drawer deposit</i>)	Total cash received Cashiering System trial balance (X Report/CD)	DC Cashier
3. Reconcile Allocations (<i>per cash register deposit</i>)	Cashiering System Record (Z Report/CD) PC Accounting Record	DC Accounting Department
4. Reconcile Deposits (<i>per cash register deposit</i>)	Deposit Slip PC Accounting/Cashiering Record (CD)	DC Accounting Department
5. Reconcile Deposits (<i>per cash register deposit</i>)	PC Accounting/Cashiering Record (CD) AS400 Record	AOC
6. Reconcile Controls	PC Accounting & Cashiering System data Various control accounts	DC Accounting Department

Table 4.1: District Court DAILY Reconciliation Processes (All Processes Manual)

District Court revenue is also reconciled on a monthly basis by several entities, including the State Bank, the State Treasury, the AOC, and District Court Accounting Departments and Cashiering. The following reconciliation activities are performed on a monthly basis, and are numbered to correspond with process box numbers in Appendix C, Figure 1.7).

Reconciliation Activity	Items Reconciled	Performed by
7. Reconcile Deposits (<i>automated process</i>)	State Bank deposit data FMIS (state accounting system) deposit data	State Bank State Treasury
8. Reconcile Deposits	FMIS deposit data AOC deposit data	AOC
9. Reconcile Monthly Revenue Totals (<i>some automation</i>)	AS400 totals PC Accounting totals	AOC DC Accounting Department
10. Reconcile Monthly Revenue Totals	Cashiering system end of month revenue totals PC Accounting end of month revenue totals	DC Cashier DC Accounting Department
11. Reconcile Controls & Other Revenue Accounts	PC Accounting & Cashiering System data Mainframe data and reports Other various control ledgers/accounts Other reporting (e.g., escrow fund bank stmts)	DC Accounting Department

Table 4.2: District Court MONTHLY Reconciliation Processes (All Processes Manual unless otherwise noted)



Other daily and/or monthly reconciliation activities (see above, Reconciliation Activities #6 and #11) include manual reconciliation using internal manual control records (Excel spreadsheets and/or hardcopy records) and hardcopy reports from JIS and other external entities (e.g., Courts). The District Courts are also responsible for reconciling the Court Fund (i.e., Court escrow account/s) checkbook, which is maintained in Quicken, with bank statements.

4.3.8 Make Adjustments

All adjustments to District Court revenue are handled by the AOC. Although the individual District Courts submit adjustments to the AOC (in the form of refunds requests, bad check remittances, etc.), they do not process accounting adjustments.

4.4 Secondary Business Processes

In addition to the eight primary business processes described above, BDMP identified eight secondary (or Level II) processes during our review of the District Court revenue collection and accounting systems. These processes are classified as secondary processes because they are conducted as required versus being part of constant, ongoing process. This section of the report, along with the diagrams in Appendix C, describe the eight secondary business processes at a high level, with notable detail and exceptions noted as appropriate.

4.4.1 Perform Escrow Accounting

Like the Circuit Courts, the District Courts deposit monies in escrow accounts to enforce court-ordered conditions (e.g., court appearance, rental unit repairs). Money collected from court case participants may be escrowed for both civil and criminal cases, and held in escrow until ordered released per the court. The District Courts collect and deposit monies into non-interest bearing escrow accounts for both civil cases and bail bonds. Three events in the escrow process can affect the revenue collection process: escrow deposit, escrow decision, and bond forfeiture/remission.

4.4.1.1 Escrow Deposit and Escrow Decision

The District Courts collect civil escrow monies and bail bonds at the cashiering stations. These funds are processed at the cash registers as described in Section 4.3.2, Collect Revenue from Customer, and deposited into an escrow account (Appendix C, Figure II.1.a). Cash bonds set by the District Court Commissioner may also be collected and deposited by any Commissioner's Office housed in a District Court building (typically during off-business hours, when the cashiering stations are not open). Commissioners not housed at a District Court location prepare their own deposits. These Commissioners do not perform cash register transactions; however the related documentation is forwarded to the accounting department.

Each District Court location has a single escrow account, also referred to as the Court Fund. Courts track their own escrow monies using the PC Accounting Court Fund module and Quicken. The PC Accounting record includes case detail (e.g. defendant's name, case/citation number, amount disbursed/received). Quicken is used as a check register to track the movement of monies and issue checks for returned/forfeited funds. The information entered in the PC Accounting system is reconciled daily with Quicken. These two systems are not



interfaced and require duplicate data entry and a daily, manual reconciliation process. Some districts also add a third data entry event by maintaining additional control spreadsheets in other systems (e.g., Excel) to verify escrow detail.

When the District Court reaches a decision related to the escrowed money, the funds are disbursed per court order. A District Court judge may order the return or forfeiture of cash and civil bonds, and the process required is contingent on the destination of the funds (Appendix C, Figure II.7.a):

- Escrowed monies ordered for distribution to the party who deposited the money or some other Court designated party (e.g., victim restitution) are issued by the District Court Accounting Department. Once the court order is issued, the District Court Accounting Department draws a check on the escrow account, and the check is distributed per the judgment.
- Escrowed monies ordered to be forfeited to the Court must be moved from the escrow account to the General Fund. Once the court order is issued, the District Court Accounting Department draws a check on the escrow account, and the check is processed through the DC Cashiering System as a bond forfeiture transaction and allocated/deposited to the General Fund. These monies become the property of the State of Maryland.

4.4.1.2 Bond Forfeiture/Remission

Escrowed cash bail bond money (“bond money”) follows the same general flow as other escrowed monies, but has additional requirements if forfeited and subsequently returned. As described above, bond forfeitures are removed from the escrow account, deposited to the General Fund, and become the property of the State of Maryland. However, forfeited bond money is subject to return to the original owner for a period of up to ten years from the date of forfeiture. The return of forfeited bail bond money may occur as a result of court order striking the forfeiture or granting a petition for remission. In order to track and verify monies for reimbursement, the courts maintain paper-based records associated with the forfeited monies until the expiration of 10 years. Remission/return of forfeited bond monies to the original owner prior to the expiration of ten years is accomplished via the refund process. The Court submits a refund request to the AOC, and the State Comptroller issues a check to the appropriate party (Appendix C, Figure II.7.b).

4.4.2 Receive Credit Card Revenue

Credit card processing at the District Court is contracted through a third-party vendor, Vital Chek®. The process does not result in any cost to the District Courts, although the customer incurs a Vital Chek® processing fee. The process of receiving credit card revenue is complete upon the cashier’s validation of the transaction, and requires no further action by the District Court.

Credit card payments are accepted at the District Court cashiering stations and the TPC. In the case of credit card transactions at the cashiering stations, the cashier swipes the customer’s card through the Vital Chek® Network point-of-sale terminal to request authorization and to process payment (Appendix C, Figure II.2.a). Upon authorization a check payable to the District



Court is printed at the cashiering station on a Vital Chek® printer. This check is collected and processed as payment.

The TPC accepts credit cards for traffic citation payments submitted via phone and Internet. Both payment types are processed through Vital Chek®: phone payments are processed through an Interactive Voice Recognition (IVR) system and Internet payments are submitted through a Web payment portal (Appendix C, Figure II.2.b). JIS provides Vital Chek® with a daily update of citation data that is not real-time and therefore does not contain all citations. As a result, when the customer is prompted for citation number the Vital Chek® system (both the IVR and internet systems) may not return a record. In this instance, the customer may enter any payment amount and thus under- or over-pay the citation fee, or apply payment against an incorrect citation number. Underpayments are handled through the collection process (see Section 4.4.5) and overpayments are handled as refunds (see Section 4.4.7). Payments submitted to the wrong citation number are typically detected by the customer when he/she receives a license suspension notice for failure to pay. In this instance, most customers contact the District Court and the payment is transferred to the correct citation number or a refund is requested.

The TPC's end-of-day process includes the printing (onsite) of one Vital Chek® payment for the day's IVR and Internet credit card payments. This payment is processed through a cash register as revenue, and included in the TPC's daily deposit.

4.4.3 Receive Revenue from Outside Entities

The courtroom judge may order that a defendant submit fees, fines, and other court costs through the Division of Parole and Probation ("DPP"). These payments are not processed through the cashiering stations or the TPC. Instead they are remitted directly to the DPP, where they are deposited to the State General Fund via the agency's internal protocol. Each District Court receives a monthly hard copy report of all revenue collected for their respective districts. No accounting activities are performed at the individual District Courts to record the remittance of these monies; revenue adjustments for DPP collections are handled by the AOC.

4.4.4 Handle Bad Checks

Bad checks written to the District Court on traffic violations are handled by the TPC, and all others are handled by the District Court Accounting Departments where the check was originally written (Appendix C, Figure II.4). Bad checks are first returned to the State Treasury which then debits the Judiciary's holding account. Upon receipt of the dishonored checks, the AOC performs an adjustment to the District Court's revenue accounting ledger, thereby attributing the debit to the District Court and specifically to the object code where the check was originally allocated or according to the approved allocation on file for the TPC returned checks. The AOC adjusts the District Court's revenue collection totals at a record keeping and reporting level.

The AOC sorts and sends bad checks to the originating District Court location or TPC, where amount and other check detail is verified with a manual process that refers back to the hard-copy end-of-day reports generated on the day the check was received. All bad checks are entered into the PC Accounting Bad Check system or MATS, and an initial notification is mailed



to the customer. Subsequent collection activities, including debt write-off, are handled via the Collection Process (see Section 4.4.5).

Bad check payments are accepted at any District Court location, and traffic bad check payments are accepted at the TPC as well. Payments (including the bad check fee) are processed through the DC Cashiering System as revenue. With the exception of civil cases, bad check remittance transactions are allocated to the payment's original object code. Civil cases are allocated to the "bad check" category in order to not overstate the number of civil cases filed each month.

Exceptions to the process described above include bad checks written on deferred payment accounts, fees/fines collected on the behalf of localities, and miscellaneous fees. Bad checks written on a deferred payment account must be re-entered in PC Accounting system's Deferred Payment module, and handled through the deferred payment plan handling process (see Section 4.4.6, Handle Deferred Payment Plans). Bad checks written on local jurisdiction violations are the responsibility of the locality. The District Court deducts the amount of bad checks from subsequent payments to the locality, and advises them of the bad check. In the case of bad checks written on other miscellaneous fees (e.g., copies, transcripts, etc.), the court suspends proceedings where possible until the debt is honored.

4.4.5 Perform Collection

Responsibility for collection activities is determined according to case type. Table 4.3 lists the possible collection activities based on case type and identifies the party responsible for performing collections.

Case Type	Collection Reason	Performs Collections
Traffic	Bad check	Traffic Processing Center
Non-traffic	Bad check	District Court Accounting Department
Traffic	Underpayments (including failure to pay)	Traffic Processing Center
Non-traffic	Underpayments (including failure to pay)	District Court Accounting Department
All	Deferred payment plans (delinquencies)	District Court Accounting Department
All	Other miscellaneous (transcript fees, forms, etc.)	District Court Accounting Department

Table 4.3: District Court Collections

The District Court Accounting Departments manually run aging reports once a month, and collection letters are produced using a manual process. (Appendix C, Figure II.5) Remitted funds are collected through the DC Cashiering System and allocated according to the original fine (or as "bad checks" for bad checks recovered on civil cases). If delinquent accounts are not remitted according to the terms established by the Court they are referred to the appropriate next step. For instance, delinquent bad checks written on criminal cases are referred to the Court after 30 days, and the Accounting Department keeps the collection account open until



payment is received (which can be years). Delinquent bad checks over \$30 written on civil cases may be referred to the State Central Collection Unit ("CCU"). The District Court Accounting Department loses jurisdiction once a collection account is referred to the CCU. Therefore, upon referral the account is closed in PC Accounting, and any subsequent collections are accounted for at the AOC. Delinquent bad checks under \$30 are written off as bad debt after 90 days.

The TPC handles all traffic-related collections except deferred payment plan delinquencies. Data for traffic collection accounts are maintained in the Maryland Automated Traffic System (MATS), which automatically generates collection letters. Remitted funds are collected through the DC Cashiering System, and allocated to the original fine. The state Motor Vehicle Administration ("MVA") uploads MATS data on a regular basis, and therefore is automatically notified of delinquent accounts. The MVA may suspend a customer's driver's license in the case of a delinquency. Notification of license suspension is handled by the MVA, and post-suspension collections are handled by the District Court. Traffic collection cases are closed after 2 years by the District Court, although the MVA will maintain license suspension until the debt is cleared.

As noted above, remitted funds are collected through the DC Cashiering System and allocated according to the original fine type/s (or under the allocation code of "bad checks"). Therefore, collection recoveries submitted at the District Courts are handled as revenue, and do not require accounting adjustments at the individual Courts or at the AOC. The individual District Courts do track and reconcile collections, but these records are separate from the original receivables and therefore are not considered adjustments.

4.4.6 Handle Deferred/Accounts Receivable Payment Plans

Typically, traffic and criminal dispositions require that the defendant pay all fines and court costs at the time of the judgment. In some cases, though, the presiding judge may allow a litigant to pay costs on a deferred payment (or d-pay) plan. These accounts are tracked using the PC Accounting Deferred Payment system (Appendix C, Figure II.6). The DC Cashiering System captures d-pay detail at the time of payment, including case number and payment amount, and revenue are allocated according to the original case type. The DC Cashiering System's end-of-day reporting shows these case-level data, which are subsequently manually entered into PC Accounting. Deferred payment plan payments may be made at any District Court location. Those payments made at a cashiering station outside of the district of judgment should be immediately communicated to the originating district via fax. This communication is the only record of payment that the originating district will have for use in entering the data into PC Accounting. However, District Courts do receive deferred payment reports from MATS on a monthly basis that can be used to identify cases. Otherwise, if no record of payment can be applied to the defendant's record his/her account may appear in delinquency.

District Court Accounting Departments maintain a control account record to reconcile deferred payment totals. Deferred payments for traffic cases are also reconciled with the mainframe traffic system, MATS. Deferred payments for non-MATS cases are reconciled manually at end-of-month: the District Court receives a paper report of all d-pay accounts from JIS, compares these totals to the PC Accounting totals, and reconciles discrepancies as necessary.



4.4.7 Process Refunds

Refunds are processed according to case type: all traffic-related refunds are handled by the TPC; and all other refunds are handled by District Court Accounting Departments. The District Court Accounting Departments process non-traffic refunds for a number of reasons, including (but not limited to): overpayments, good or services not available, funds deposited to wrong account, escrow refund, and monthly locality disbursements (Appendix C, Figure II.7.a). Refunds are processed through a District Court Clerk, and refund requests are typically submitted by customers, District Court Clerks, and District Court Accounting Departments. Customer refund requests must be submitted in hard copy, and are routed to a Clerk. Overpayments submitted at the cash register are allocated to the overpayment object code by the cashier processing the transaction, and are detected by the Clerk responsible for recording case detail. Other refund requests, including the return of escrow monies, the transfer of funds deposited to the wrong account, the refund of goods or services not available, and the monthly disbursement of local revenue, are submitted by Clerks to the District Court Accounting Department and then to AOC.

Once approved, the District Court Clerk forwards refund requests to the Accounting Department for verification. This process ensures that the refund is approved for payment (i.e., was not returned as a bad check, etc.), and is conducted using the paper register receipt list produced on the day the revenue was collected. The Accounting Department batches refunds and sends them to the AOC for transmittal to the State Treasury, where the State comptroller issues all refund checks.

The TPC handles all traffic-related refunds (Appendix C, Figure II.7.b). Each week MATS automatically produces a report of all overpayments greater than \$5. These overpayments may be the result of a credit card overpayment (see Section 4.4.2, Receive Credit Card Revenue) or a mailed overpayment. Customers may also request refunds, regardless of the dollar amount. Refunds are verified by a TPC Clerk, approved as appropriate, and entered in MATS. Like non-traffic refunds, traffic related refunds are batched, sent to the AOC, and transmitted to the State Treasury for issuance of refund checks.

No accounting activities are performed at the individual District Courts to record refund disbursements; revenue (accounting) adjustments for refunds are handled by the AOC.

4.4.8 Perform Standard Reporting

The District Courts generate standard reporting on a daily, monthly, and annual basis for use in reporting and reconciliation. For instance: each cashier produces a Certificate of Deposit with each deposit; the Accounting Departments generate monthly revenue trial balance reports for use in monthly reconciliation; and the Accounting Departments also produce monthly disbursement reports of collected funds for notification to localities.



5.0 Similarities and Differences between Circuit and District Court

This section of the report describes the similarities and differences between the Circuit and District Court cashing and revenue accounting system processes. This section provides a list of similarities and differences in general, as well as for each primary and secondary process.

5.1 General Similarities and Differences

Similarities:

1. The Circuit and District Courts have in common nearly all of the primary and secondary processes.
2. As part of their core processes, both Courts bill customers, collect revenue, deposit revenue to the bank, allocate revenue to create Certificates of Deposit, perform accounting at a local district or circuit court level, submit revenue to AOC for revenue consolidation, perform reconciliation, and revenue adjustments.
3. In addition, both Courts collect escrow money, use credit cards as an alternative payment method, receive revenue from outside entities such as the Division of Parole and Probation, handle bad checks, use the State's Central Collection Unit for collection, process refund, and perform reporting.
4. Both Courts receive case and non-case revenue.
5. Both Courts collect revenue from civil and criminal court cases.
6. Neither the District nor Circuit Courts retain any of the revenue they collect for their operating budget. It is determined by the State's budgeting process and approved through the state legislative process.
7. Both Courts offer their customers deferred payments through accounts receivable (CC) or deferred payments (DC). These are secondary processes.
8. For both Courts the AOC is the revenue consolidation manager and reporting agency to the State Treasury on behalf of the MD Judiciary.
9. AOC manages and assigns revenue transaction codes used on the cash registers.

Differences:

1. Non-case revenue types differ between the Circuit and District Courts. For example, the Circuit Courts collect fees for marriage licenses and land records.
2. The Circuit Courts retain a portion (percentage or fixed amount) of the fees collected through the revenue collection and allocation process.



3. The District Courts operate in a centralized fashion, where the District Court Headquarter and the AOC perform many of District Courts' revenue accounting and administrative functions. In addition, District Courts' revenue processes are for the most part uniform and standardized.
4. There is a common chart of accounts for all District Courts, but there is not a common chart of accounts for Circuit Courts.

5.2 Primary Business Processes

5.2.1 Provide Services and Bill Customer

Similarities:

1. Both Courts generally create bills only for case related revenue. However, the District Courts do also bill for non-case things such as transcript requests.
2. For both Courts, the Court Clerks enter case obligations and generate bills/invoices.
3. For most Circuit and District Courts, the billing module or application is not integrated with the functional application (e.g., case management, land record, and marriage license). However, the six Circuit Courts that utilize UCS Accounting do have integration between the billing function and the UCS case management system.
4. For both Courts, the billing system is typically not integrated with the revenue accounting or account receivable system. However, the six Circuit Courts that utilize UCS Accounting do have integration of accounting and accounts receivable.
5. Both Courts have an aging process for bills, and bills are sent to the Central Collection Unit if aging threshold and collection criteria are met.
6. Both Courts generate and mail collection letters.

Differences:

1. In general, for the District Courts, bills are given to the customers in person, while the Circuit Courts print and mail out a large portion of their bills.
2. The Circuit Court Accounting Department is sometimes involved in generating and mailing bills, specifically collection letters.



5.2.2 Collect Revenue from Customer

Similarities:

1. Both Courts perform the X and Z out processes for the end-of the-day cash register receipt accounting.
2. Both Courts perform a three-way match for each collection transaction that includes the (1) transaction record (or bill); (2) payment from the customer; and (3) cash register record.
3. In both Courts credit cards cannot be used as a universal payment method for all services.

5.2.3 Allocate Revenue

Similarities:

1. Both Courts perform allocations for the revenue that they have collected.
2. Both Courts produce Certificates of Deposit, which indicate how the revenue is to be allocated among the revenue accounting categories (approximately 19) of the Courts.

Differences:

1. One Certificate of Deposit is produced for each Circuit Court. In contrast, for the District Courts, one Certificate of Deposit is produced for each cash register, except for the Traffic Operations Center, which has multiple cash registers and produces one Certificate of deposit.
2. For the District Courts, allocation is performed automatically by the cash register, whereas the Circuit Court accounting clerks use the Hemphill accounting application to perform allocations by uploading data from the cash register.
3. Because of system deficiencies, the AOC performs allocations manually for two accounting categories for the District Courts.
4. Some Circuit Courts use the auditor's Excel sheet to verify allocations produced by the Hemphill Accounting application.
5. District Court operates using a common set of revenue and allocation accounts. Each Circuit Court operates using a unique set of revenue, disbursement and allocation accounts.



5.2.4 Deposit Revenue in Bank

Similarities:

1. The daily process of depositing collected revenue to the bank is similar for both Courts. The collected revenue is recorded by the Courts, then transported and deposited to the bank, which issues validated deposit slips for the deposited revenue.

Differences:

1. Because of the District Court's culture of holding the individual cashier responsible for the collected revenue, the revenue collected by the individual cashiers is transported in separate money bags/deposit envelopes, one for each cash register, and the bank issues a validated deposit slip for the revenue collected in each money bag/deposit envelopes. In contrast, the Circuit Courts consolidate the revenue collected from all the cashiers in the Circuit Court and deposit the consolidated revenue to the bank, which issues only one deposit slip for the consolidated Circuit Court revenue.

5.2.5 Account for Revenue

Similarities:

1. Both Courts keep a manual ledger or manual controls book to account for revenue categories by using a variety of applications and tools, such as QuickBooks, Microsoft Excel, and paper.
2. For both Courts, local revenue records are reconciled with the AOC revenue records and the Courts' escrow account bank statements on a monthly basis.
3. Both Courts manage escrow revenue accounting, refund, bad checks, deferred payment plans, and collection at the local level.

Differences:

1. The Circuit Courts manage credit card payments, including reconciliation with State data, as part of their local accounting processes.
2. The AOC performs and accounts for adjustment for the District Courts, where as the Circuit Courts manage the adjustments locally and sends the AOC an adjustment report.
3. Because the AOC performs adjustments for the District Courts, the District Courts only account for revenue received daily from their cash register, they do not account for adjustments.
4. The Circuit Courts produce month-end disbursement reports, which are submitted to the AOC for check issuance.



5.2.6 Consolidate and Report Revenue to State Treasury

Similarities:

1. The revenue consolidation process is largely the same for both Circuit and District Courts, where both Courts send Certificates of Deposit in paper format to the AOC. The AOC in turn enters the data on the certificates of deposit into its AS400 system to consolidate the revenue reporting from all of the District and Circuit Courts.
2. Both Courts perform monthly reconciliation of escrow account bank statements, AOC deposit records, and local court accounting records.

Differences:

1. The Circuit Courts send one Certificate of Deposit for each Circuit Court, where as the District Courts in general submit one Certificate of Deposit per cash register to the AOC.
2. The AOC sends the District Courts an electronic file, which the District Courts use to automatically perform reconciliation of monthly AOC and District Court revenue data.
3. No electronic data transfer exists for the Circuit Courts to the AOC AS400 and the Circuit Court clerks do not have access to the AS400.

5.2.7 Reconcile Revenue

Similarities:

1. Both Courts keep the same revenue records in many disparate and non-integrated systems; for example, records for Certificates of Deposits are kept both at the local and the AOC level.
2. Because the same revenue records are kept in many disparate systems, reconciliation is performed many times to synchronize the revenue records in the many disparate systems for both Courts.
3. Both Courts perform reconciliation on a daily and monthly basis. On a daily basis, the Courts and AOC ensure that the revenue collected is recorded accurately. On a monthly basis, the Courts reconcile local revenue recorded with the AOC's recorded revenue.

Differences:

1. The Circuit Courts perform their reconciliation work manually while the District Courts perform electronic reconciliation of AOC and district court revenue.
2. The Circuit Courts perform their reconciliation work manually while the District Courts perform most of their reconciliation work electronically.



5.2.8 Make Adjustments

Similarities:

1. Both Courts' respective records must be adjusted to reflect increases/decreases for activity, such as processing bad checks and refunds.
2. Some adjustment types are applicable for both Courts, such as decreases in revenue due to bad checks and refunds.

Differences:

1. Some adjustment types are different between the two Courts. For example, the Circuit Courts make revenue adjustments for credit card payments and interest, whereas the District Courts do not.
2. Revenue adjustments are performed and accounted at the District Court Headquarters level for the District Courts, while they are performed and accounted at the local level for the Circuit Courts.
3. The Circuit Courts process some adjustments via the cash register.

5.3 Secondary Business Processes

5.3.1 Perform Escrow Accounting

Similarities:

1. Both Court systems manage funds for escrow monies, including cash bonds.
2. Both Court systems manage escrow accounts at the individual Court level.
3. Both Court systems maintain active escrow accounts on an ongoing basis.
4. Both Courts may open a temporary escrow account for a case, per the presiding judge's order.

Differences:

1. The Circuit Courts track most of their escrow activities using systems that are not integrated or interfaced with their accounting systems. However, the UCS escrow module is integrated with the UCS Case Management and Cash register modules. The District Courts perform some escrow tracking using their revenue accounting system.
2. Circuit Court bond forfeiture monies are allocated across several funds, including the County, the Court, and the Bar Library. Bond forfeiture monies surrendered to the



District Court are deposited into the State's General Fund (unless allocated otherwise per the presiding judge).

3. The Circuit Courts earn interest on their bank accounts (including escrow accounts), and must adjust for interest income within the revenue accounting system. District Courts do not accrue interest on escrow accounts.
4. Escrow monies previously forfeited to the District Court are returned via the Court's standard refund request process. Escrow monies previously forfeited to the Circuit Courts generally require that the Accounting Department request and receive the return of funds from (depending on statutory requirements) the State, the County, and (if applicable) the Bar Library before remission can be made to the customer.

5.3.2 Receive Credit Card Revenue

Similarities:

1. All District Court locations and some Circuit Court locations accept credit cards for the payment of fines, fees, and other court costs.
2. Both Court systems require electronic authorization of credit card payments.

Differences:

1. The District Court system has contracted with a third-party vendor for credit card processing services. The Circuit Courts interface directly with credit card companies.
2. District Courts receive and allocate credit card revenue at the time of the customer transaction. Some Circuit Courts receive periodic lump-sum payments from credit card companies, and transactions may be allocated daily or monthly based on the courts procedures.
3. The Circuit Courts reconcile credit card revenue at the local level; the District Courts do not reconcile credit card revenue.
4. District Court customers may remit credit card payments via phone and Internet for traffic citation fees. The Circuit Court does not offer these payment options.

5.3.3 Receive Revenue from Outside Entities

Similarities:

1. The Division of Parole and Probation (DPP) collects fines and fees on behalf of both Court systems.
2. Both Court systems receive a monthly paper report from DPP, listing revenue collected on their behalf. This data sharing is conducted via hard copy only.



3. The Maryland Department of Public Safety and Correctional Services, specifically the Division of Parole and Probation, collects fines and fees on behalf of both the Circuit and District Courts.

Differences:

1. The Baltimore City Sheriff's Department collects fines and fees on behalf of the Baltimore City Circuit Court.
2. The Circuit Courts primarily process Division of Parole and Probation ("DPP") revenue through the cashiering system as an adjustment. However, for locations utilizing the UCS Accounting module, UCS has a user interface to post payments to Parole & Payment bills and create an "X-Out" and not use the cash register. The District Courts do not process DPP collections through the cashiering system; the adjustments to revenue are performed by the AOC.

5.3.4 Handle Bad Checks**Similarities:**

1. Both Court systems are responsible for bad check handling at the local level.
2. Bad checks are returned to both Court systems for collection in the same manner: the AOC receives all Judiciary bad check notifications from the State Bank, sorts them, and forwards them to the originating Court.
3. Both Court systems attempt collection of bad checks, and process any remitted funds through their respective cashiering systems.
4. Both Courts maintain bad check data at the local Court level, and bad check detail is typically not shared across Court locations.

Differences:

1. The District Courts are not responsible for the collection of all bad checks originating in their respective areas: bad checks written on locality fees and fines returned to the locality, and funds are subtracted monthly from District Court locality disbursements as remittance for the debts.
2. Circuit Courts adjust for bad check debits through the cashiering system, processing them as an adjustment to revenue. The District Court does not perform revenue adjustments for bad checks; the adjustments are performed by the AOC.



5.3.5 Perform Collection

Similarities:

1. Both Court systems perform an internal collection process before turning delinquent accounts over to another entity.
2. Both Court systems may refer collections to the Courtroom judge or the State's Central Collection Unit ("CCU"). Both Court systems classify accounts as inactive.

Differences:

1. The Circuit Courts receive fund recovery reports from the CCU, and process the collections as adjustments to revenue. The District Courts close an account once it is referred to the CCU, but does receive a report after accounts are referred to CCU so criminal accounts can be reviewed. Any District Court monies recovered by the CCU are reported to the AOC, where the adjustments to revenue are performed.

5.3.6 Handle Deferred/Accounts Receivable Payment Plans

Similarities:

1. Both Court systems offer deferred/accounts receivable payment plans.

5.3.7 Process Refunds

Similarities:

1. The refund approval and verification process for both Court systems is largely paper-based, requiring several manual hand-offs between Court personnel, and can require a considerable amount of time.

Differences:

1. The District Court's refund process is semi-automated. The MATS system automatically generates a weekly report of all overpayments of more than \$5. The Circuit Court refund process is not automated in any manner.
2. The local Circuit Courts perform their own refund accounting adjustments (i.e., changes to the revenue records), whereas the AOC performs all District Court refund accounting adjustments.



5.3.8 Perform Standard Reporting

Similarities:

1. The AOC produces monthly and annual revenue reports for both Court systems.
2. Both Court systems perform a standard monthly reconciliation reporting process in partnership with the AOC.
3. Both Courts generate and send adjustment reporting to the AOC, which is used in the AOC monthly reconciliation process.

Differences:

1. The District Court enjoys some automation of standard reporting. The MATS system generates regular reporting, including weekly refund and collection reports.
2. The District Court provides reporting to an outside entity: the Accounting Departments prepare and distribute monthly locality revenue disbursement reports. The Circuit Courts' standard reporting is confined to the AOC.
3. The Circuit Courts generate and send adjustment reporting to the AOC, which is used in the joint AOC/Circuit Courts monthly reconciliation process. The District Courts do report adjustments to the AOC, but the AOC performs the accounting adjustments on their behalf. Furthermore, although the AOC and District Courts both reconcile adjustments, the joint AOC/District Court monthly reconciliation process does not include adjustment reconciliation.



6.0 Major Business Process Inefficiencies

This section of the report describes the major business process inefficiencies associated with the Circuit and District Courts' cashiering and revenue accounting systems.

As an outcome from our analysis BDMP has identified the following inefficiencies that may be considered as opportunities for future improvement by the Judiciary. Our findings have not been prioritized, nor have they been presented in any particular order.

1. **Systems Integration:** Both the Circuit and District Courts conduct revenue collection and accounting activities using disparate systems, resulting in a number of issues including significant challenges to the reconciliation process. Internal systems, including the cashiering and accounting systems, are not interfaced or integrated within Court locations or across the Courts. For instance, the Circuit Court's cashiering systems lack integration within Court locations, requiring manual data entry of cashiering totals in order to report and reconcile at the local level. Systems are not interfaced or integrated across Court locations. For example, the District Court Headquarters cannot easily perform Court-wide reporting due to the lack of connection among the local Courts' systems.

In addition, the integration and/or interface of both Courts' systems to other Judiciary systems, such as case management and AOC accounting systems, are minimal. A significant example is the lack of integration of the AOC financial system with both Court systems, which results in the manual data entry of all Certificate of Deposit data into the AS400. The overall lack of systems integration and interfacing creates the necessity for duplicate data entry, prohibits data access, introduces the risk of data entry errors, and limits revenue analysis and reporting capabilities. Furthermore, the lack of integration has resulted in significant challenges to the reconciliation process at the individual Courts (especially among the Circuit Courts), as well as at the AOC.

2. **System Module Integration:** In addition to the lack of integration within and across Court systems described above in Inefficiency #1, the Court systems lack integration among modules. For example, the District Court accounting system consists of several modules, including deferred payment plans, collections, and bad check handling. None of these sub-systems share information, and therefore all data must be manually entered in each system in order for the data to appear in each. This lack of integration among system modules has resulted in the necessity for duplicate data entry, introduces the risk of data entry errors, prohibits data analysis and reporting capabilities, and limits comprehensive data access.
3. **Manual Processes:** The Courts perform many revenue accounting and administrative task in a manual fashion. For example, the revenue adjustment process is manual and requires multiple steps for Circuit Courts. For some Circuit Court revenue adjustments, the accounting clerk first processes the adjustment through the cash register and then allocates the adjustment via the Hemphill Accounting software. Next, the accounting



clerk manually makes the adjustment entry to the local Circuit Court ledger and completes an adjustment, which is sent to the AOC, informing the AOC of the adjustment. The forfeited bail bond remission process for the Circuit Courts is also largely a manual process. The Circuit Courts must manually determine if funds are available to pay the defendant. If the funds are not available, the Circuit Court accounting clerks will manually request for funds by sending the bond remission order to the County and/or the Bar Library, which will then send a check to the Circuit Courts for deposit as revenue.

4. **Reliance on Paper-Based Processes:** Both the Circuit and District Courts rely on paper-based processes to conduct many cashiering and accounting activities. Very few automated processes exist, and many processes require the transfer of paper to communicate important financial information. Examples of Court paper-based processes include the mailing of Certificates of Deposit to the AOC, manual entry of Certificate of Deposit data, manual month-end reconciliation, the refund request process, and bad check handling. This lack of automated workflow and reliance on paper-based processes slows many revenue collections and accounting processes, reduces document sharing capabilities, requires duplicate data entry, introduces the risk of data entry errors, and may increase the risk of document loss.
5. **System Functionality Necessary to Meet Business Needs:** The lack of system functionality for both the District and Circuit Courts has resulted in the creation of manual processes in order to meet some business needs. For instance, the District Court's cashiering system cannot accommodate some allocation programming, requiring the AOC to perform allocation calculations by hand for some object codes. This lack of system functionality requires the use of external systems, the creation of and reliance on manual processes and/or external systems, and duplicate data entry. It also has the potential to place limitations on data access and reporting capabilities, and introduce the risk of data entry errors.
6. **Lack of functionality due to outdated technologies:** Court systems are reliant on technologies that are not industry standard, and as a result systems maintenance can be challenging, system enhancements are limited, and some functionality is not possible. For instance: the District Court lacks a formal maintenance agreement for the revenue accounting application; networking of the Circuit Court's cashiering system within Court locations is not possible; and the District Court's accounting application lacks audit trail capabilities. The Courts' reliance on outdated technologies may limit interface and integration capabilities, impose data access and reporting challenges, greatly constrain enhancements and system upgrades, and limit system maintenance.
7. **Cashiering System connectivity:** Individual cash registers are not networked within or across Court locations; each Circuit Court cashiering system computer is a stand-alone system. Therefore, cash register data cannot be easily consolidated at the individual district or overall Court level. The lack of cashiering system connectivity results in revenue reporting constraints, the necessity for manual data entry and calculations, and duplicate data entry on a daily basis.



8. **Interface/Integration with External Systems:** The Circuit and District Court systems lack interface and integration with some external systems. For instance, bad check information is transmitted to the District and Circuit Courts in paper format, where they must be entered in a revenue collection or other Accounts Receivable system. In addition, credit card reporting is sent to the Circuit Courts in paper format, where the data is reconciled against electronic records. The lack of interfacing and integration with external systems can result in cumbersome and inefficient data transfer, the risk of data loss, time-consuming and unnecessary data entry, and prohibit timely and comprehensive reporting.
9. **External Manual Ledgers:** Due to systems limitations, the District and Circuit Courts and the AOC all maintain manual ledgers outside of their respective accounting systems. These ledgers are used for accounting and reporting purposes, and are typically electronic spreadsheets updated via manual data entry. For example, the Circuit Courts maintain a manual general ledger for the purpose of tracking accounting activities, including revenue and adjustments. The District Court maintains manual controls for tracking and reconciling several revenue accounts, including deferred payment plans, bad checks, and escrow accounts. The AOC maintains manual control accounts for many Circuit and District Court accounts, as a means to perform reporting. The Courts' use of manual ledgers outside of their respective accounting applications has resulted in duplicate data entry, the risk of data entry errors, and reporting and analysis constraints.
10. **Alternative Payment Methods:** Some District Court cashiering stations experience heavy transaction volume, especially on days the Court is in session. Customers are reliant on the availability of a cashier to remit payment, and the lack of alternative payment method(s) can increase wait time and overall transaction time from the customer's perspective.
11. **Lack of Standardization:** The lack of standardization among Circuit Court processes and systems requires more effort and time from the AOC to maintain. For example, the Circuit Courts have different chart of accounts that the AOC must normalize in order to create a consolidated chart of accounts for the Circuit Courts. There are also several versions of the Hemphill Accounting software used by the Circuit Courts that the AOC or JIS (Judicial Information Systems) must learn to support.
12. **High Maintenance due to Outdated Technologies:** Significant amount of time and effort is spent and expended on maintaining current applications and systems because of outdated technologies or unsupported products. For example, some hardware components of the cash registers are no longer manufactured, and the JIS or the Courts must resort to searching for parts, often on the Internet. The Courts and the JIS must also spend a lot of time learning to fix problems on their own, as opposed to contacting the manufacturer, who can more quickly resolve the problem because of their expertise. Often the JIS or the Courts resort to non-standard method of addressing the problem, which often result in time-consuming manual processes.



13. **Difficult-To-Use Applications:** Significant amount of time is also expended by the user to use current applications and systems because of outdated technologies. For example, data entry is sometimes difficult; often the users must retype data, such as for repeat transactions. Also, often the user must index, reformat, or manipulate the data before they can use the application because the application can only accept data that are in a specific format.
14. **Manual Matching of Payments to Case Numbers:** The Division of Parole and Probation revenue report sent to both Courts lists payments collected by individuals rather than by case number; however, the Courts' records are organized by case number rather than by individuals. Therefore, in order to reconcile revenue or payment received, the Circuit Courts have to research manually the case number associated with the individual, which is a time consuming process. The District Courts do not perform this research or matching of individual to case number because of the effort involved.
15. **Unavailability of Credit Card Payment Option:** Because not all Circuit Courts offer credit cards as a payment option, the customer must make cash or check payments, which can be an inconvenient and inefficient process for the customer.
16. **Limited Access to Transaction Data:** Access to historical transaction data is limited and difficult, and therefore can be time-consuming and inefficient. For example, the Hemphill Accounting application used by the Circuit Courts only allow users to view transaction data for three months; therefore, historical data must be backed up, archived, and maintained. The user must spend time to search for historical transaction data and upload them for viewing. Paper records are also available, however, require time and effort to archive, maintain, and retrieve.
17. **Payment Controls in Traffic Processing Center:** The Traffic Processing Center's Internet and Interactive Voice Recognition (IVR, a phone payment system) systems lack payment controls, which can result in over- or under-payment of traffic citations. Citation data is updated nightly, but customers can submit citation payments even if the system does not recognize the citation number. This system feature allows customers to underpay, overpay, or submit payment to the wrong citation, which may require the issuance of an underpayment notice or a refund. The lack of payment controls in the TPC's Internet and IVR systems results in additional processing, unnecessary cost incurred to issue a check or collection letter, and inconvenience to the customer.



7.0 Application Architecture

This section of the report describes the current application architecture associated with the Circuit and District Courts' cashiering and local accounting systems. A diagram that illustrates the environment and accompanying text that describes the configuration has been provided in this section for both District and Circuit Court. Additionally, a list of existing automated interfaces has been included in this section of the report.

7.1 Circuit Court Application Architecture

7.1.1 Application Overview

Each of Maryland's twenty-four circuit court Clerk's offices is run by an elected official who serves as its administrative head. Each Circuit Court Clerk utilizes various applications to support cash register and local accounting functions. This section of the report summarizes the current application configurations utilized by the Circuit Courts.

Circuit Court Clerks collect "case" and "non-case" revenue for events that fall under the court's jurisdiction. Case revenue relates to money collected for events that are judicial in nature and are documented and tracked in a case management system ("CMS"). Non-case revenue relates to money collected for non-judicial reasons such as payment for a license or permits associated with land records and licensing activity. The distinction between the two revenue types is important since Circuit Courts must be able to connect case specific revenue to the CMS for tracking purposes.

For its evaluation, BDMP considered four "functions" within the CC system that together address the cashiering and local accounting business processes: cashiering, local accounting, billing, and case management. The Circuit Court system uses a mix of six different applications (described below) to fulfill the basic needs related to cashiering, local accounting, billing, and case management. There is a wide variety of different configurations for the various applications that are used within Circuit Courts (see Section 7.1.2 Circuit Court Application Architecture) and generally these systems are "standalone" and are not integrated with one another. The following is a brief overview of the four major business functions and the related applications used by Circuit Court locations in the State of Maryland.

1. **Cashiering:** The output of this function is the entry (via "disk") of cash register revenue data into the applications and processes used in the Accounting function. Circuit Courts utilize either the PC Cash Register solely or a combination of the PC Cash Register and UCS Cashiering module (for case revenue only).
 - ✓ **PC Cash Register:** The Circuit Courts utilize approximately 110 PC Cash Registers across all jurisdictions that process revenue collection for both case and non-case revenue. This is a DOS-based application that resides on stand-alone, non-networked computers at each cashiering station. Both case and non-case revenue data from each PC Cash Register station is transferred to that Circuit Court location's



Fiscal Office via 3.5" floppy disk as part of the daily close-out process. Additionally, case-specific revenue data is also manually entered to the separate billing system utilized at each location.

- ✓ **UCS Cash Register:** Circuit Court locations utilize 22 UCS cash registers in six jurisdictions. UCS Accounting refers to the cashiering/billing module that is a component of the larger UCS Case Management System used by 22 of the 24 Circuit Courts. UCS Accounting is only used for case related revenue. Locations utilizing UCS Accounting still may also use PC Cash Registers for non-case revenue. UCS cash register stations are networked to a local server. Daily case revenue is consolidated to a single file on the UCS server and transferred to that location's Fiscal Office via 3.5" floppy disk. One major benefit of the UCS Accounting module is that case revenue is automatically integrated with the CMS. Therefore, no manual data entry is required to migrate case revenue data between cashiering, billing and CMS activities.

The UCS system was originally purchased by the State of Maryland as an off-the-shelf product that was maintained by the vendor. However, over time, the vendor was not responsive in a timely manner to requests so JIS took over the maintenance and enhancement of the system. UCS is now maintained and supported by JIS. Within the Circuit Court system, the AOC AS400 system is the only application not maintained by JIS. Also, JIS does not support locally developed and customized applications (such as "applications" built at individual locations ("home-grown") in Microsoft Word, Excel, or Access).

2. **Accounting:** This functional area addresses the consolidation of revenue data from each cashiering station into one application at each Circuit Court location. The main output of this function is the delivery of consolidated revenue information for each Circuit Court location to the AOC via a paper "Certificate of Deposit" report that is mailed to the AOC for manual entry to the AS400 system. Twenty-two of the Circuit Courts utilize the Accounting 2000 ("A2K") application for their local accounting functions. The remaining two Circuit Courts utilize a manual system unique to that location.

- ✓ **Accounting 2000 ("Hemphill Accounting"):** The Hemphill application, also known as "Accounting 2000" or "PC Accounting", is an old (greater than 15 years), DOS-based application that was custom developed within the Circuit Court system by a Deputy Clerk from Washington County. This application has evolved over the years to accommodate changing requirements and needs of the Judiciary. The main users are the fiscal clerks, Deputy Clerks and the Clerk of the Court located at each Circuit Court location. The system lacks configuration management (multiple versions installed), system security features, the ability to accept amounts over \$99 Million, the ability to update or add internal reports, the ability to provide data in an automated/integrated manner to the AOC, and utilizes obsolete technology (DOS-based, written in Clipper language, and deployed on JIS Novell servers). AOC has also reported that this application is in frequent need of support and trouble-shooting attention.



3. **Billing:** This section addresses the billing functions of local accounting with particular emphasis for this analysis on the synchronization of data between the billing application and the CMS. The billing functionality is accommodated using multiple tools including UCS Accounting and Hemphill Billing. These applications provide accounts receivable and billing functionality for revenues that are determined and assigned through the judicial process. Thus, a person who is required to pay a fee related to court costs of a penalty fee will have this data entered to the Hemphill Billing application so it may be shown as a receivable and tracked.

The Hemphill Billing function represents perhaps the most fragmented technology environment in the Circuit Court system. In particular, there are multiple versions and configurations of the application that have evolved over time based the needs of each individual Circuit Court. 13 of 24 Circuit Courts utilize the Hemphill billing system that requires manual entry of Revenue Collection data related to case revenue from the PC Cash Register. It also requires manual data entry to and from the CMS. Six of the 24 Circuit Courts have implemented the UCS Accounting module. These 6 also utilize UCS cash registers which allows for automatic data integration for case-based revenue between the cashiering, billing, and CMS activity. Finally, the remaining 5 Circuit Court locations utilize either manual or custom developed billing solutions.

- ✓ **Hemphill Billing:** This is the legacy billing application used by some Circuit Court locations for billing functions related to case revenue. According to Circuit Court IT personnel, Hemphill Billing has two different versions – one that is DOS-based and one that is Windows-based. The Windows Hemphill version supports all case types (i.e. civil, criminal, juvenile, parole/probation, and title 4, etc) through a consolidate interface. As explained in the Billing overview above, the version of Hemphill Billing used depends heavily on each Circuit Court's operating environment and administrative needs. Hemphill Billing is independent from all other applications and any data transfer into or out-of the application is manual. Specifically, case related revenue is manually re-keyed from the cashiering system to Hemphill Billing. Billing data must be manually re-keyed to the UCS CMS. And UCS CMS data must be manually keyed to Hemphill Billing.
 - ✓ **UCS Accounting:** The Circuit Court system is slowly migrating away from Hemphill Billing to the UCS Accounting function. Billing is part of the UCS Accounting module which is part of the UCS CMS. Besides being a JIS maintained application using current technologies, UCS Accounting, when used with the UCS cash register, eliminates the need for manual data transfer between cashiering, billing, and CMS functions.
4. **Case Management:** This functional area addresses the overall case management function and is shown to represent the required integration between case revenue collection and case management. For all Circuit Court locations except those using both the UCS CMS and UCS Accounting module, the transfer of cashiering data to the CMS is manual. Twenty-two of 24 Circuit Courts utilize the UCS CMS module.



7.1.2 Application Environment

Figure 7.1 is an overview of the six different application configurations used by the 24 Circuit Court locations in the State of Maryland. Configuration differences between each possible configuration and the one most commonly used (Configuration A) are highlighted with red circles that have been numbered for reference purposes. Red numbered circles are referenced in the following configuration descriptions below:

Configuration A

This is the most common configuration utilized in the Circuit Court system and is used by Calvert, Cecil, Charles, Dorchester, Frederick, Harford, Howard, Kent, Queen Anne's, St. Mary's, Talbot, and Wicomico Counties. For our analysis, this configuration serves as the "baseline" to which other configurations are compared.

The Revenue Collection function is handled by the PC Cash Register application that processes both case and non-case revenues at the various cashiering stations. During the end-of-day close-out process, a data transfer file is copied to a 3.5" floppy disk that is manually transported to that location's Fiscal Office for automated entry via the disk to the Accounting 2000 application.

The Accounting function is handled by the Accounting 2000 application which creates the "Certificate of Deposit" report sent to AOC for manual entry to the AS400 application.

The Billing function is handled by the Hemphill Billing application and requires manual entry of case related revenue data from the PC Cash Register application. It also requires that case revenue data be keyed manually to the UCS CMS and from UCS CMS back to Hemphill Billing. Recall that the Billing application is used to keep track of court assigned fees and costs that are payable to the court. For this reason, it is important to be able to link case related revenue back to the case file in the CMS. Similarly, new case revenue entered to the CMS must be entered to the Billing application so that it may be captured in accounts receivable.

The Case Management System functions are handled by the UCS CMS application. A roll-out of the UCS Accounting module has been scheduled for all of these counties, with implementation to be completed by May 2010.

Configuration B

This configuration is used by Allegany, Caroline, and Garrett Counties. The primary difference from the baseline Configuration A is the use in each county of a locally developed, manual billing application and/or process (Circle 1). This typically involves the use of a home-grown spreadsheet or database to record and track case related revenue.

The Revenue Collection function is handled by the PC Cash Register application that processes both case and non-case revenues at the various cashiering stations. During the end-of-day close-out process, a data transfer file is copied to a 3.5" floppy disk that is manually transported to that location's Fiscal Office for automated entry via the disk to the Accounting 2000 application.



The Accounting function is handled by the Accounting 2000 application which creates the "Certificate of Deposit" report sent to AOC for manual entry to the AS400 application.

The Billing function is handled by a manual billing process that is unique to each of the three counties. In each instance, manual entry is required to transfer case related revenue data from the PC Cash Register application to the manual billing system. Case revenue is also keyed manually to the UCS CMS and from UCS CMS back to the Billing.

The CMS function is handled by the UCS CMS application, and these counties are also scheduled to implement the Accounting 2000 module by May 2010

Configuration C

This configuration is used by Montgomery and Prince Georges Counties. The primary difference from the baseline Configuration A is the use of a custom developed CMS application (versus UCS) and billing application (not connected to the CMS application) (Circle 2 and 3).

The Revenue Collection function is handled by the PC Cash Register application that processes both case and non-case revenues at the various cashiering stations. During the end-of-day close-out process, a data transfer file is copied to a 3.5" floppy disk that is manually transported to that location's Fiscal Office for automated entry via the disk to the Accounting 2000 application.

The Accounting function is handled by the Accounting 2000 application which creates the "Certificate of Deposit" report sent to AOC for manual entry to the AS400 application.

The Billing function (Circle 2) is handled by a custom billing application that is unique to each county. In each instance, manual entry is required to transfer case related revenue data from the PC Cash Register application to the custom billing system. Case revenue is also keyed manually to the UCS CMS and from UCS CMS back to the Billing.

The CMS function (Circle 3) is handled by a custom application at each county location.

Configuration D

This configuration is used by Somerset County only. The primary difference from the baseline Configuration A is the use of a manual accounting system/process instead of the Accounting 2000 application (Circle 4).

The Revenue Collection function is handled by the PC Cash Register application that processes both case and non-case revenues at the various cashiering stations. During the end-of-day close-out process, a data transfer is conducted via manual re-keying of a Summary, as opposed to transaction-level, revenue data from the PC Cash Register into a manual accounting system maintained in the Somerset Circuit Court Fiscal Office.

The Accounting function is handled by this manual accounting system that is used to consolidate revenue data from the local cashiering stations and create a consolidated report for submission to AOC for manual entry to the AS400 application.



The Billing function is handled by the Hemphill Billing application and requires manual entry of case related revenue data from the PC Cash Register application. It also requires that case revenue data be keyed manually to the UCS CMS and from UCS CMS back to Hemphill Billing. Recall that the Billing application is used to keep track of court assigned fees and costs that are payable to the court. For this reason, it is important to be able to link case related revenue back to the case file in the CMS. Similarly, new case revenue entered to the CMS must be entered to the Billing application so that it may be captured in accounts receivable.

The CMS function is handled by the UCS CMS application.

Configuration E

This configuration is used by Anne Arundel, Baltimore County, Baltimore City, Carroll, Washington, and Worcester Counties. The primary difference from the baseline Configuration A is that the cash register function (Revenue Collection) is split between two applications, and the case-related billing and CMS are integrated. Non-case revenue is collected via use of the PC Cash Register application. During the end-of-day close-out process, non-case revenue data is transferred to the Accounting 2000 application via 3.5" floppy disk.

Case revenue is collected using the UCS Accounting system which is a module of the UCS application suite. However, whereas the PC cash registers are non-networked, stand-alone machines, the UCS cash registers are networked through a local, JIS maintained server. Case revenue data is still transferred to the Accounting 2000 application via 3.5" floppy disk. However, only a single disk is used to transfer a single, consolidated data file that contains data for each of the UCS cash registers at that Circuit Court location.

With the exception of Anne Arundel, which uses a manual accounting system (Circle 6), the Accounting function is handled by the Accounting 2000 application that creates the "Certificate of Deposit" report sent to AOC for manual entry to the AS400 application. As described above, data from both Anne Arundel's PC Cash Registers and UCS cash registers must be manually keyed into their manual account system (Circles 5 and 6).

The billing function is handled by the UCS Accounting module of the UCS CMS application. Since UCS Accounting and CMS are part of the same, integrated application, case revenue data is automatically populated throughout the system and no manual interaction is required.

Credit Card Processing

Five counties – Prince George's, Anne Arundel, Carroll, Montgomery, and Baltimore – accept credit cards for payment of some, but not all, case or non-case revenue categories. When offered as payment, these locations process credit cards with a credit card terminal at the cashiering station that processes the transaction through the processing company. The cashier manually keys the transaction information to the cashiering system and selects the "Stars" category to identify a non-cash, external payment. Paperwork accompanying the transaction is maintained on file for reconciliation purposes.

Credit card payment funds are cleared through individual Merchant ID ("MID") accounts and periodically deposited as batch totals to the judiciary's deposit bank account overseen by the State Treasury. The banks (Bank of America or "BOA") sends the State Treasurer an "ACH"



files which is a digital record of deposits made to all state accounts. This ACH file is forwarded from the Treasurer to all state agencies and departments who import the relevant data for their areas into their respective financial systems. For the Judiciary, this means that the AOC receives the ACH files and digitally imports the relevant data into the AS400.

Each Circuit Court is responsible for reconciling credit card funds received and notifying the AOC of any related adjustments. (Circle 7).

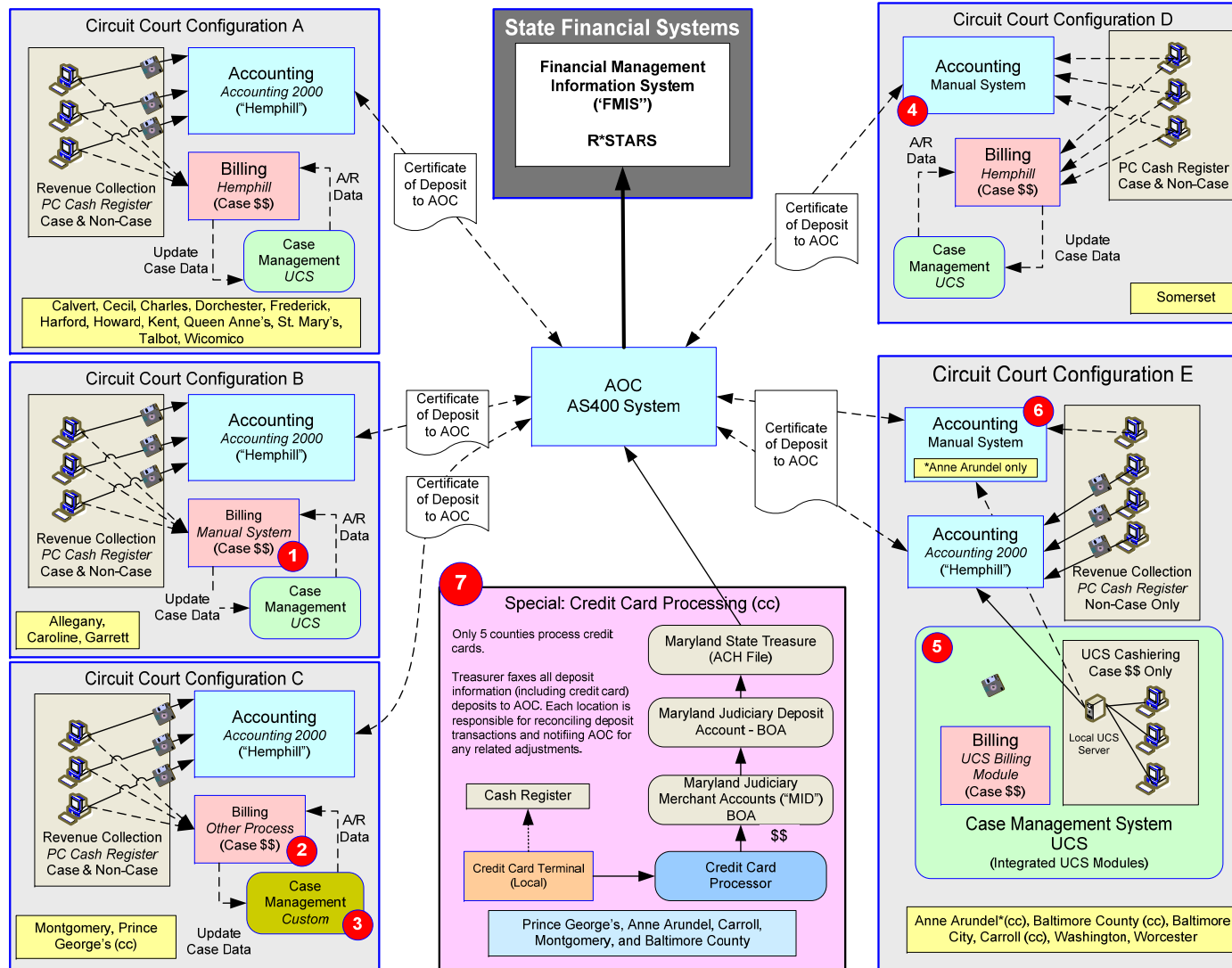


Figure 7.1: Circuit Court Application Architecture



7.2 District Court Application Architecture

7.2.1 Application Overview

The District Court system uses a common application environment with little variation between court locations. Specifically, District Courts utilize two applications to receive and process revenues.

- **Cashiering System - DC Cashiering System:** This is the only cashiering system used by the District Court system. The District Court system uses the DC Cashiering system across all locations to receive, allocate, and process revenue collections. The DC Cashiering System is a DOS-based application developed in the early to mid-1980s. While it has undergone periodic updates and revisions since its inception, its current maintenance is dependent on two small businesses of uncertain stability. The primary output of the DC Cashiering System is the daily "End-of-Day" report (that includes the "Certificate of Deposit") and the daily data upload to the JIS managed systems; which includes the Maryland Automated Traffic System ("MATS") and Maryland District Court Criminal System ("MDCCS").

Customer-facing registers are located at all district courthouses, and are used to process all types of revenue collections. Back-office cash registers located at the TPC process traffic citation payments submitted via mail, phone and Internet and back office cash registers located at the Baltimore County District Court Towson location process a variety of payments submitted via the mail. All locations use the same cashiering software and hardware: the cashiering software is a custom-built, DOS-based, FoxPro application; and the cashiering hardware includes cash drawers, validation printers, and monitors.

Individual cash registers are not networked to a shared database, and cashiering data is maintained locally on each cash register computer. The TPC is the one exception to this standard: all TPC cash registers are networked to a local server, where data is consolidated daily. The cashiering system's interface with other court systems is limited to automated data uploads to two of the Court's case management systems: a nightly batch job uploads traffic citation transaction-level data from the cash registers to the Judiciary's traffic case management system, the Maryland Automated Traffic System ("MATS"); and criminal transaction data is uploaded nightly to the Judiciary's criminal case management system, the Maryland District Court Criminal System ("MDCCS").

The District Court system contracts with a third-party vendor, VitalChek®, to process credit card transactions. All cashiering stations are equipped with a VitalChek® point-of-sale authorization terminal and check printer. The credit card system is not integrated with the cashiering system. The cashiering stations are also equipped with barcode scanners, used for capturing information from Court generated payment documents. This hardware is integrated with the cashiering system, allowing for automatic input of transaction-level data.



- **Revenue Accounting System - PC Accounting:** This is the main application used by each District Court location to consolidate the daily revenue receipts from each cashiering system under its purview. It is a DOS-based application, but operates in a networked environment so that the same data may be accessed from different locations. However, only one user can use any of the different PC Accounting modules at one time. District Court Accounting Departments utilize the system to conduct local revenue accounting functions, including: record and maintain information on daily cash register totals; generate invoices and collection letters; manage deferred payment accounts; generate reconciliation reports; and maintain escrow payment information. PC Accounting is a custom-built, DOS-based FoxPro application.

While most Districts have PC Accounting installed on only one computer, those with multiple installations typically network the application across all users within that location. PC Accounting is not networked across locations or to District Court Headquarters, and it does not directly interface with any other court systems.

Other than a once-a-month reconciliation data file from the AOC AS400 system, PC Accounting does not communicate with other applications. All revenue data is received via paper End-of-Day reports from each DC Cashiering system and entered manually. However, whereas the Circuit Court locations consolidate their revenue data into one Certificate of Deposit report for the location (primarily through the Accounting 2000 application), District Courts do not create a consolidated revenue report for that location. Thus, the AOC receives and manually enters 76 unique Certificates of Deposit – one for each cash register in the District Court system.

The TPC does not use PC Accounting for revenue collection accounting. TPC primarily handles remittance of pre-payable, non-contested traffic citations. This transaction-level data is uploaded to MATS via an automated, nightly batch upload from the cashiering system. TPC has few revenue accounting activities (including reporting and reconciliation) and most of these are addressed by utilizing Microsoft Excel and/or MATS.

7.2.2 Application Environment

Figure 7.2 is an overview of the application configuration environment used by District Court locations in the State of Maryland. Specific components of the District Court Application Architecture have been numbered with yellow circles that are referenced in the written description of the environment provided in this section of the report.

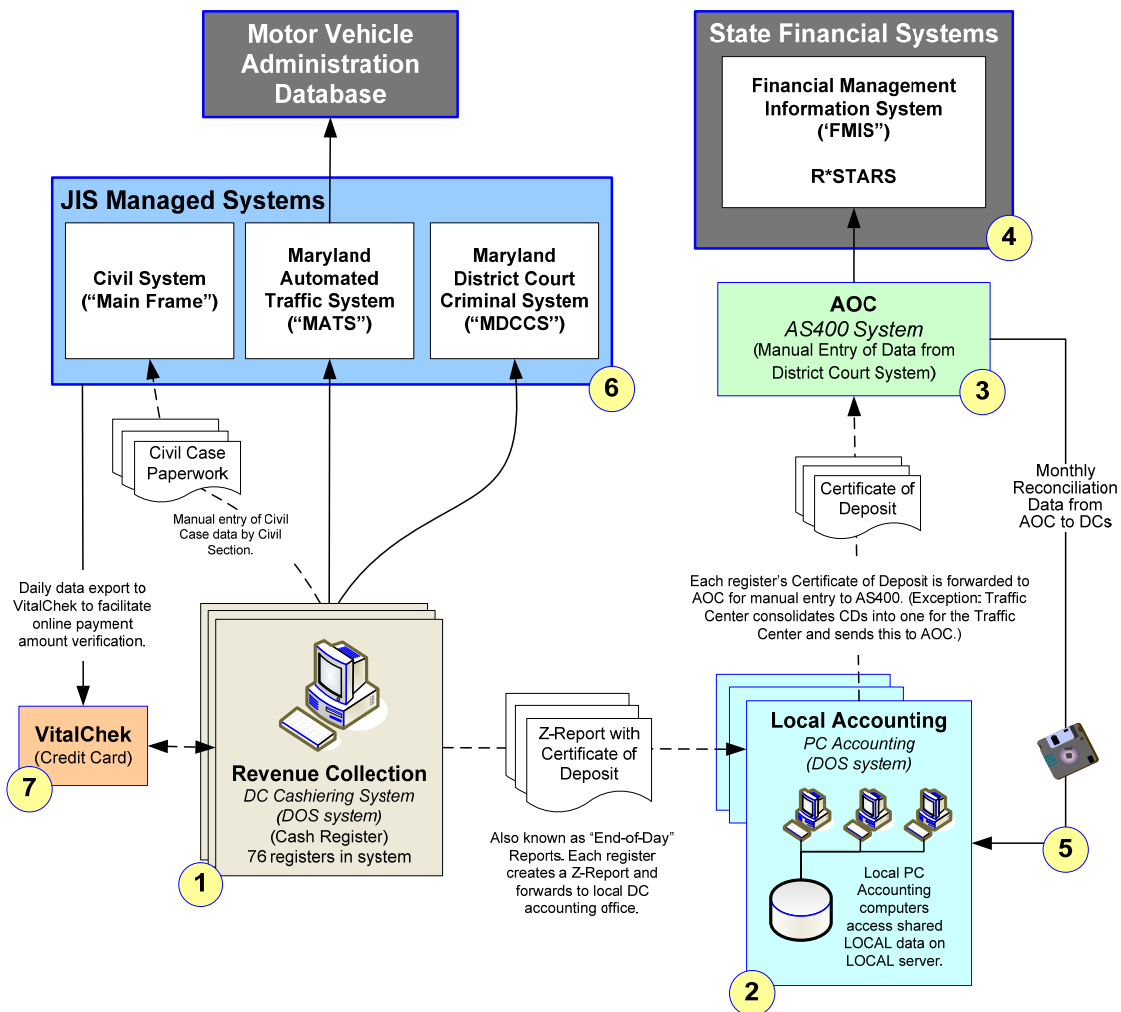


Figure 7.2: District Court Application Architecture

Revenue Collection (Circle 1) is conducted at each District Court location using any one of the 76 DC Cashiering Systems. The DC Cashiering System is a DOS-based application that runs on individual, non-networked PCs. A clerk at one station cannot view cashiering data at another station. Data from each system is transferred to several external systems using both manual and automated data transfer methods.

Locally, each cashiering station creates an end-of-day report ("Z Report") that is sent to that location's accounting clerk for review and manual entry into the PC Accounting system (Circle 2). Depending on the size of the District Court, there may be one or several accounting clerks who all use the PC Accounting system. The PC Accounting system is a networked, DOS-based application that resides on a local server. Accounting clerks may access the system from their PCs, but only one clerk may access any module within the system at the same time.



At the end of each day, the accounting clerk forwards the paper Certificate of Deposit for each cashiering station (part of the Z Report) to the AOC via U.S. Mail. For all District Court locations except the Traffic Center, a separate Certificate of Deposit is sent for each individual cashiering station. The Traffic Center actually consolidates all the deposit information from each register into one Certificate of Deposit. The main point in this part of the process is that data must be sent to the AOC in the form of a paper report via U.S. Mail.

The AOC receives the Certificates of Deposit and manually keys the deposit data to the AS400 system (Circle 3). This is the same system in which Circuit Information is entered. Once entered, there is a daily, automated upload of data from the AS400 to the R*STARS module of the Maryland Financial Management Information System ("FMIS") (Circle 4). The data uploads are automated and managed by JIS.

The AOC creates a monthly data reconciliation data disk that is sent to each District Court location (Circle 5). This data disk is read by the PC Accounting system that is programmed to recognize what values in the data file correspond to that District Court location. The PC Accounting system then creates a reconciliation report that identifies dollar variances between each locations PC Accounting system and the information in the AS400 system.

Data from each DC Cashiering System must also be transferred to other external systems used to monitor and track penalties and fees (Circle 6). Data export routines in each DC Cashiering system automatically export data to both the Maryland Automated Traffic System ("MATS") and the Maryland District Court Criminal System ("MDCCS") – both of which are maintained by JIS in the JIS environment. JIS has programmed an additional export of data from the MATS system to the Maryland Motor Vehicle Administration ("MVA") database.

When revenue is collected at the cashiering station for a civil case, the payment information is entered to the DC Cashiering system which automatically generates a new civil case number. The accompanying civil case paperwork and payment information is then sent to the Civil Section at each District Court for manual keying to the Civil System ("Main Frame") which is also maintained by JIS.

Finally, District Courts do accept payments via credit card through use of a third-party credit card processor called VitalChek®. When credit card payment is made at the physical cashiering station, the data is manually keyed to a VitalChek® terminal which verifies the card information and initiates payment via printed check at the terminal. VitalChek® also provides an online payment service that is utilized by the District Courts. In this instance, JIS has created an automated data export from JIS systems to provide basic collection amount information for use by VitalChek® to verify online payment amounts by claim or case number (Circle 7).



7.3 Application Interfaces

The following is an overview of system interfaces that address both cashiering and local accounting functions. If data is exported or imported to/from a database system external to either of these functions, it is depicted below. This summary only captures existing, automated application interfaces and does not include manual interfaces (such as manual re-keying of data). "System Interfaces" are defined as any transfer of data between a system application and an external system application in a manner that allows for the **automated** exporting or importing to or from the external system.

Circuit Court System Interfaces				
Interface Number	Database Platform	Sending	Receiving	Interface Description
1	DOS	PC Cash Register	Accounting 2000 (Hemphill)	Daily transaction data (.TXT file) sent via 3.5" floppy disk and read into the Accounting 2000 system. One disk per PC Cash Register station.
2	DOS	UCS Cashiering	Accounting 2000 (Hemphill)	Daily transaction data (.TXT file) sent via 3.5" floppy disk and read into the Accounting 2000 system. One disk per PC Cash Register station. All UCS Cashiering data (.TXT file) sent via 3.5" floppy disk and read into Accounting 2000 system. One consolidated disk for all UCS Cash Register stations at that location.
3	Progress	UCS Cashiering	UCS Accounting (Billing function) / UCS CMS	Two-way, automatic data integration through shared database.



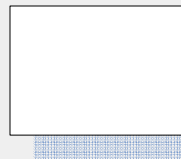
District Court System Interfaces				
Interface Number	Base Platform	Sending	Receiving	Interface Description
1	DOS	DC Cashiering System	Maryland Automated Traffic System "MATS"	Daily transaction data sent via automated data export.
2	DOS	DC Cashiering System	Maryland District Court Criminal System "MDCCS"	Daily transaction data sent via automated data export.
3	DOS	AS400 (AOC Accounting System)	PC Accounting	Monthly reconciliation data sent via 3.5" floppy disk.

Glossary of Abbreviations and Shape Key

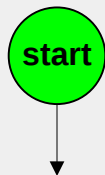
Glossary of Abbreviations

A2K, A3K	Accounting 2000, Accounting 3000
ACH	Automated Clearing House
AOC	Administrative Office of the Courts
CC	Circuit Court
CCU	Central Collection Unit
CD	Certificate of Deposit
DC	District Court
EOD	End of Day
EOM	End of Month
FMIS	Financial Management Information System
JIS	Judiciary Information Systems
MATS	Maryland Automated Traffic System
MVA	Motor Vehicle Association
MDCCS	Maryland District Court Criminal System
R*STARS	Relational Statewide Accounting & Reporting System
State	State of Maryland
TPC	Traffic Processing Center
UCS	Uniform Court System

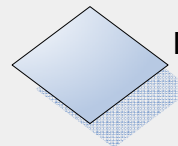
Shape Key



Activity or action.



Process start (may link from a previous process).

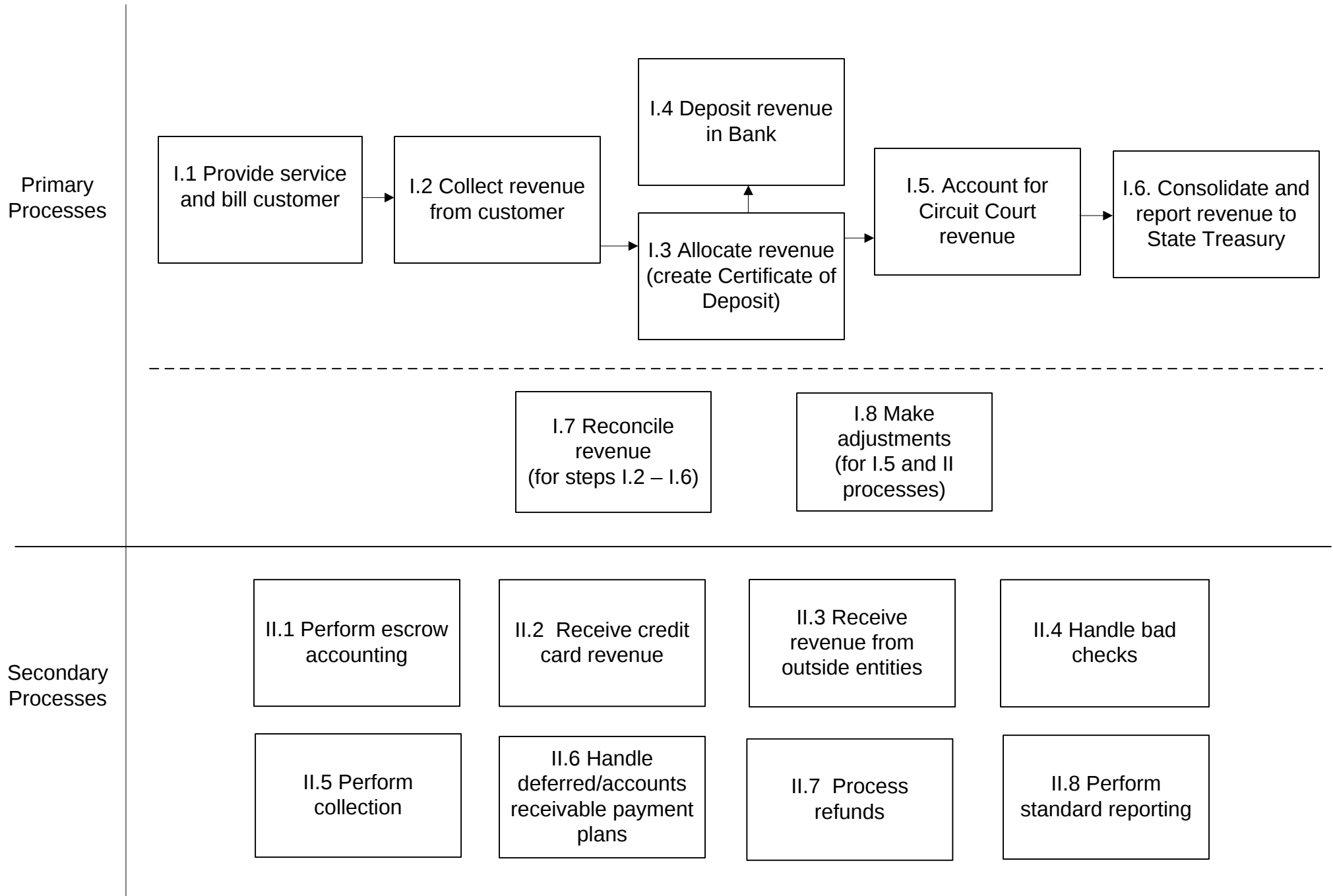


Decision point.

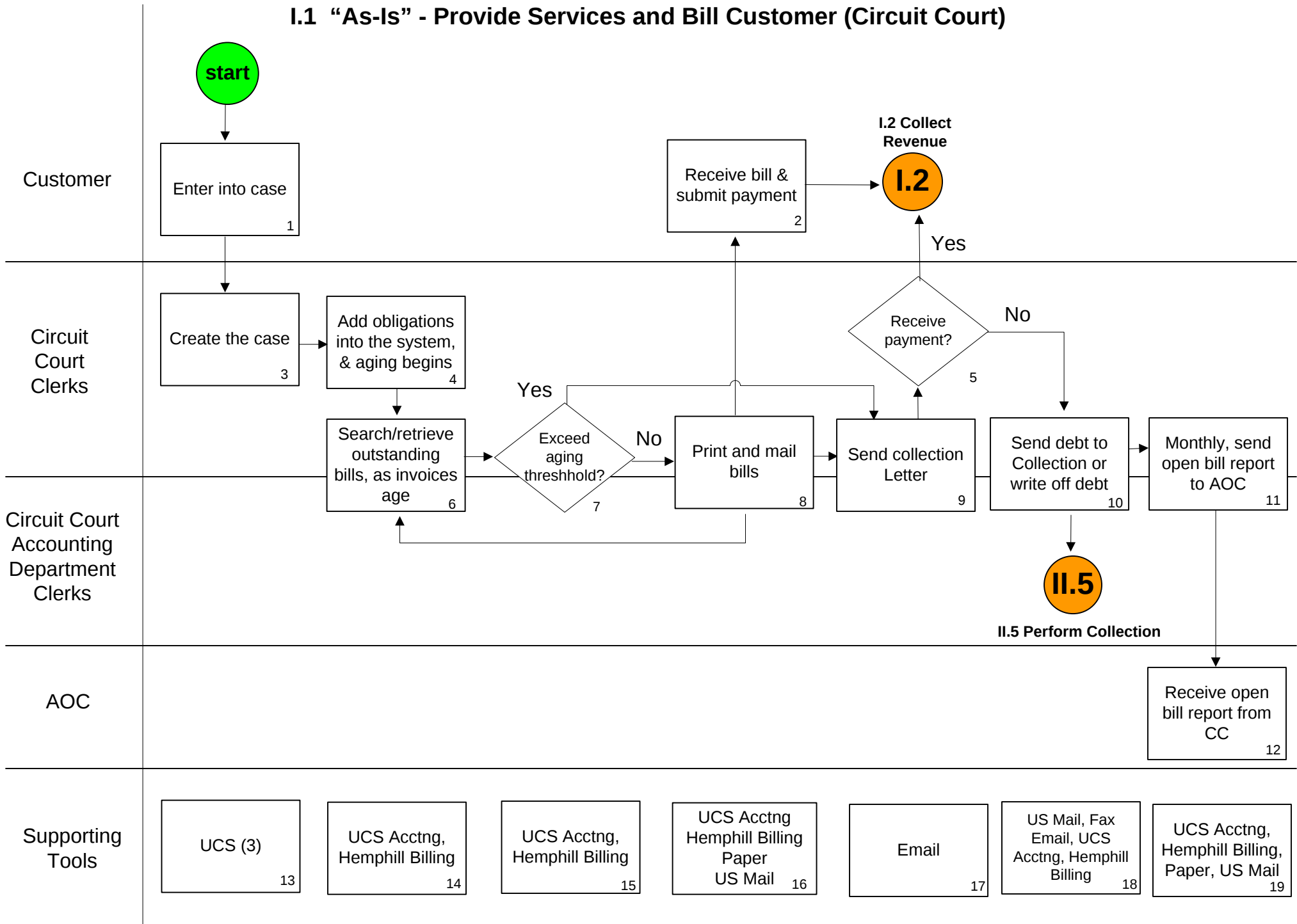


Process end (may link to a subsequent process).

“As-Is” Overview of Revenue Collection (Circuit Court)



I.1 "As-Is" - Provide Services and Bill Customer (Circuit Court)



I.1 Provide Services & Bill Customer

I.2 “As-Is” - Collect Revenue from Customer (Circuit Court)

I.1

Customer

Remittance
(per transaction)

Request for
services/products
and/or submit
payment
1

Circuit Court
Cashier

Collection
(per transaction)

Retrieve and/or
enter customer/
payment info
into or from
application
2

Receive money
from customer &
print transaction
receipt
3

Enter payment
amount & store
payment in cash
register
4

Validate
transaction receipt
with cash register
validator
5

Circuit Court
Cashier

EOD Close-Out
(daily)

X-out
6

Total & settle
cash receipts
7

Circuit Court
Supervisor

EOD Close-Out
(daily)

Z-out non-cash
receipts for
each cash
register
8

Save data to
diskette for
each register
9

Total and
reconcile cash
from each & all
registers
10

Circuit Court
Accounting Dept
UCS Cash Register

EOD Close-Out
(daily)

Z-out case
receipts for all
dept UCS cash
registers
11

Save all UCS
data to one
diskette
12

I.4
**I.4 Deposit
Revenue**

Supporting
Tools

Computer
programs, UCS,
UCS Acctng,
Hemphill Billing
(2)
13

Computer
programs,
UCS Acctng,
Hemphill Billing
14

PC/UCS Cash
Register
15

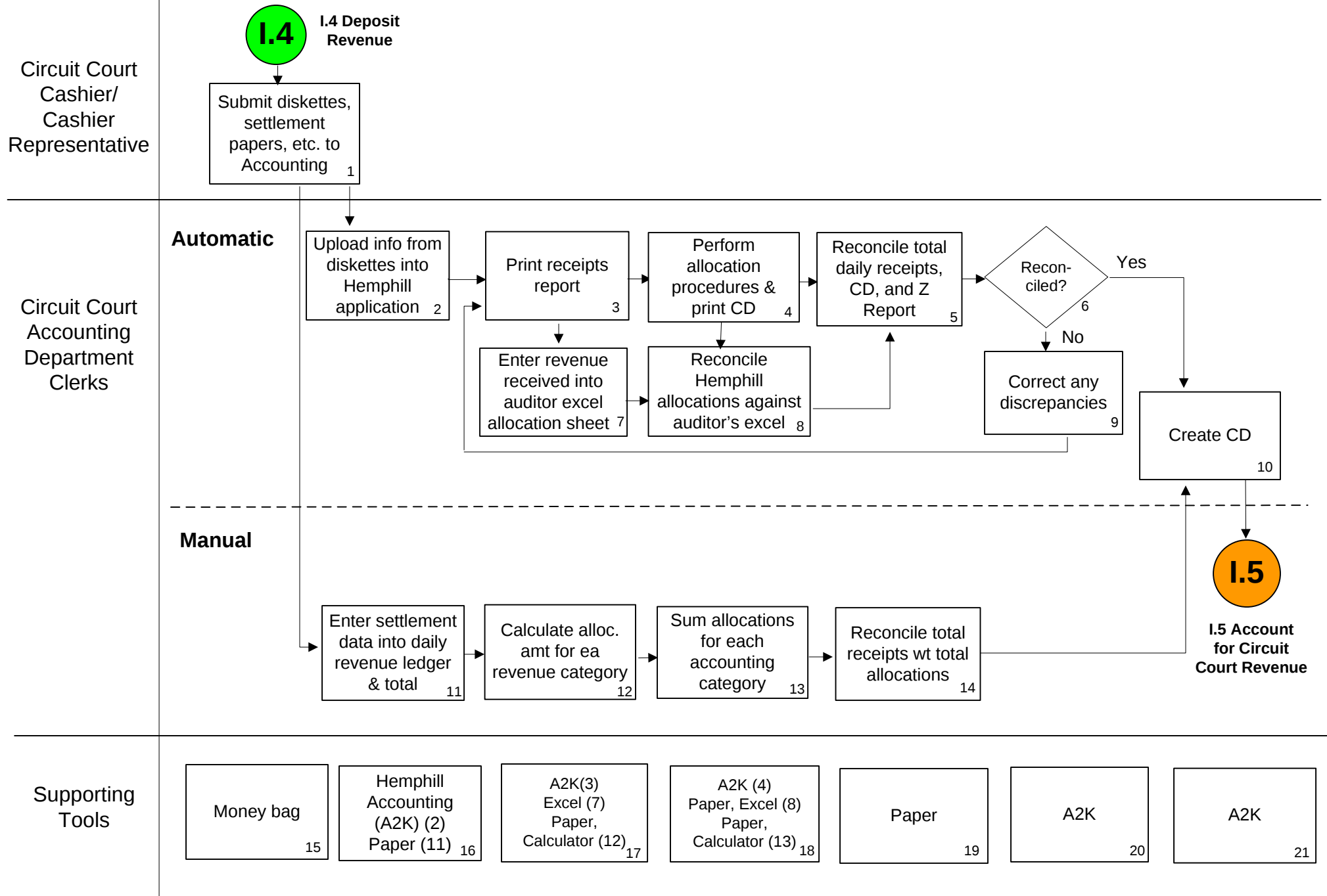
Paper/PC or
UCS Cash
Register,
Validator
16

PC/UCS Cash
Register (6)
PC Cash Reg (8)
UCS Cash
Register (11)
17

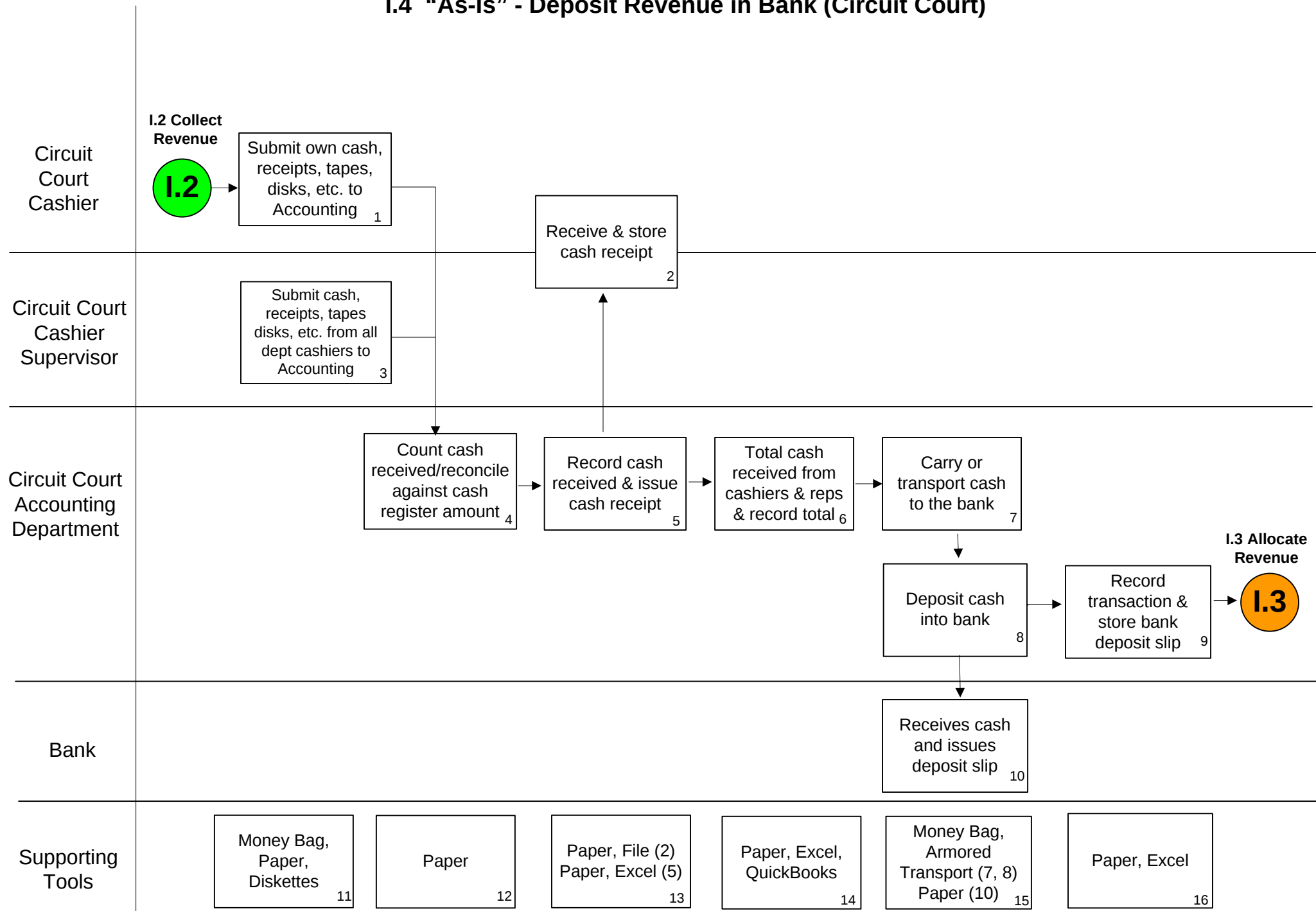
PC Casher
Register (9)
UCS Cash
Register (12)
18

Paper,
Calculator
19

I.3 “As-Is” - Allocate Revenue (Circuit Court) (Create Certificate of Deposit)

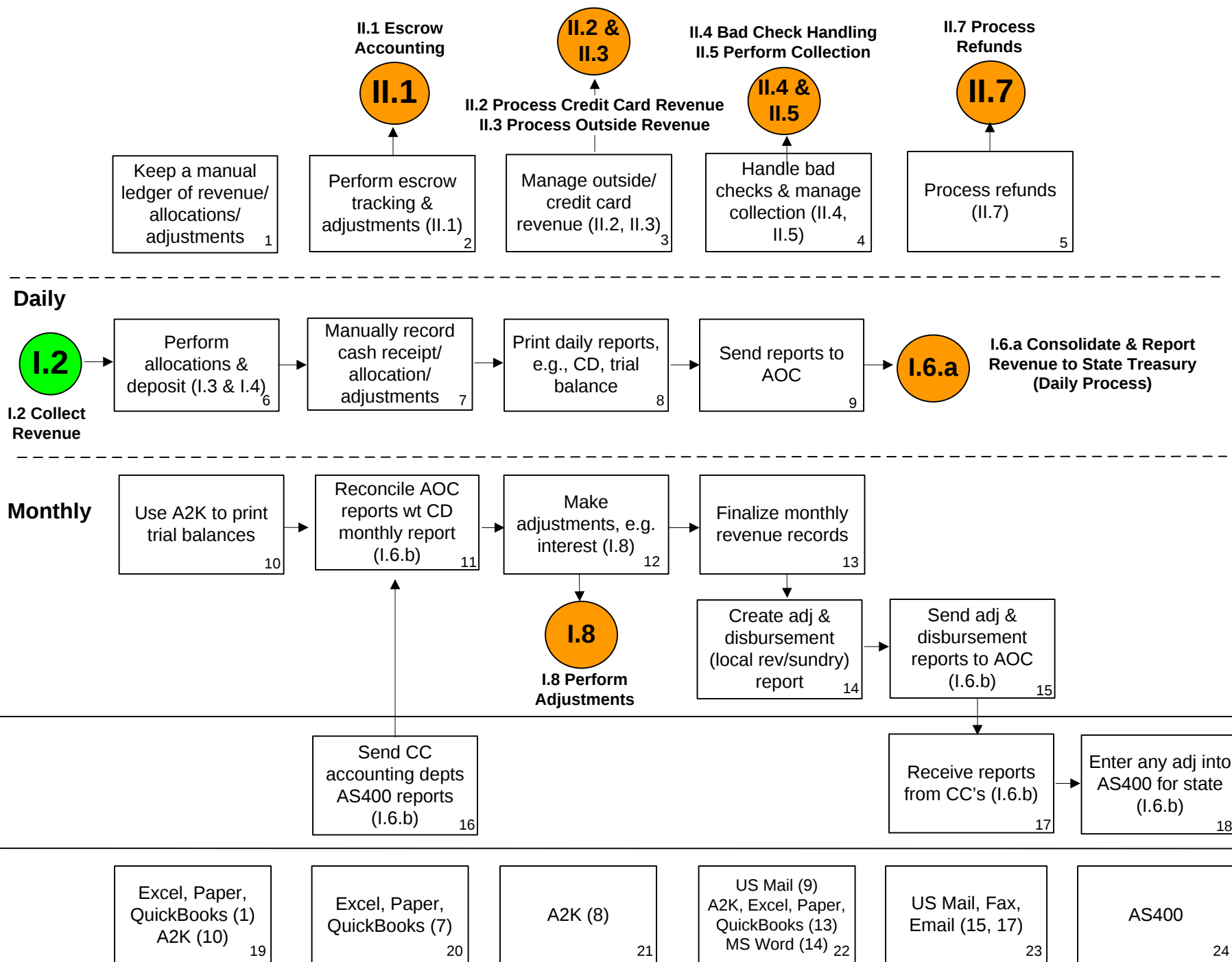


I.4 “As-Is” - Deposit Revenue in Bank (Circuit Court)

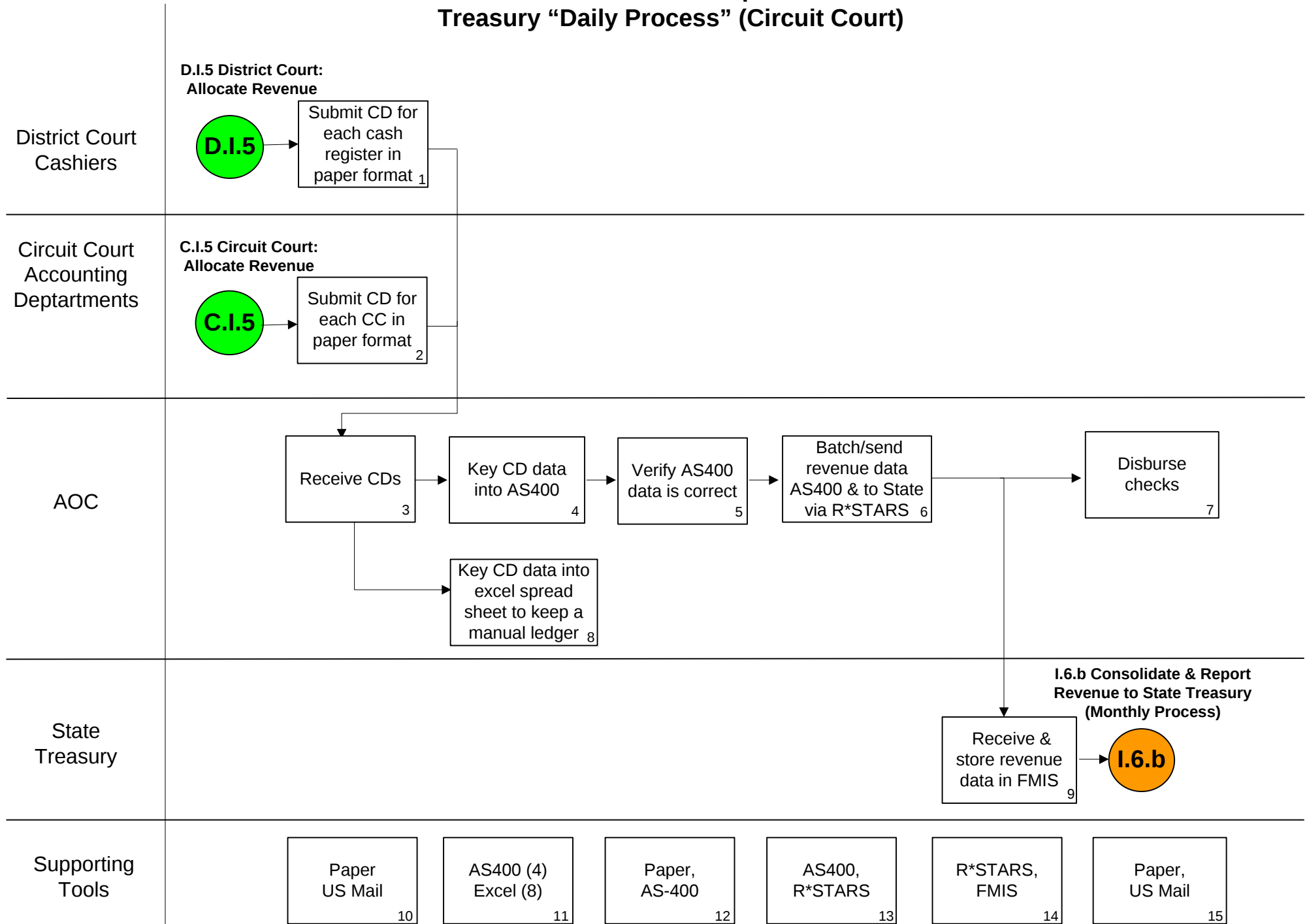


I.5. “As-Is” - Account for Circuit Court Revenue

Circuit Court
Accounting
Department



I.6.a “As-Is” - Consolidate and Report Revenue to State Treasury “Daily Process” (Circuit Court)



District Court Accounting Departments	Reconcile deposit data manually 1 Reconcile local/AOC records electronically 2 Make adjustments as necessary 3 Submit monthly adj/allocation/disbursement reports 4						
Circuit Court Accounting Departments	Reconcile local/AOC/deposit records 5						
AOC	I.5 Account for Circuit Court Revenue I.5.c Send AS400 reports to CCs/electronic file to DCs 6 Send deposit/reports to CC's & DC's 7 Work with CC's/DC's to resolve discrepancies 8 Enter adj into AS400 & send to State 9						
State Treasury	Verify revenue data against deposit data 10 Send AOC deposit data & discrepancies 11 Receive & store data in FMIS 12 II.8 Perform Reporting						
State Bank	I.4 I.4 Deposit Revenue Send deposit data to State Treasury 13						
Credit Card Companies	I.2 I.2 Collect Revenue Deposit money to State Bank 14						
Supporting Tools	US Mail, FAX, Email (13) ACH (14) 15	US Mail, Email 16	US Mail (7, 8) 17	Paper, Excel (1, 5) PC Acc'ting (2) Phone, Email, FAX (8) 18	PC Acc'ting (DC), A2K (CC), Excel 19	US Mail (4) AS400, R*STARS (9) FMIS (12) 20	

I.7. "As-Is" - Reconcile Revenue (Circuit Court)

I.1 Provide Services
& Bill Customer

I.1

Daily

Monthly

Circuit Court
Cashiers/
Supervisors

Reconcile
transaction/bill,
cash & cash
register (I.2) 1

Reconcile
transactions &
cash against each
& all registers (Z
reports) (I.2) 2

Circuit Court
Accounting
Departments

Reconcile total
cash, cash
register receipts
& cash recorded
(I.4) 3

Reconcile total
cash deposited &
cash recorded
(I.4) 4

Reconcile daily
receipts, CD &
Z-report (I.3) 5

Reconcile CD
against Auditor's
Excel (I.3) 6

Reconcile ledger
against individual
accounting books
e.g., escrow, credit
cards (I.5) 7

Reconcile total
Hemphill
receipts/allocs,
wt cash recorded
(I.5) 8

II.8 Perform
Reporting

II.8

Reconcile local
records, AS400
& bank deposit
(I.5) 9

AOC

Reconcile CDs
with AS400 data
(I.6) 10

Reconcile CD's
wt Excel ledger
(I.6) 11

Work with CCs &
DCs to reconcile
deposit discrep-
ancies (I.6) 12

Reconcile AS400
data wt Excel
(I.6) 13

State

Reconcile AS400
data wt bank
statements (I.6)
14

Supporting
Tools

Cash Register,
Paper (2)
Excel,
Paper (3) 15

Paper, Cash
Register,
Calculator (2)
Excel, Paper
(4, 7) 16

Paper, Excel,
QuickBooks,
A2K (5, 8)
AS400 (10) 17

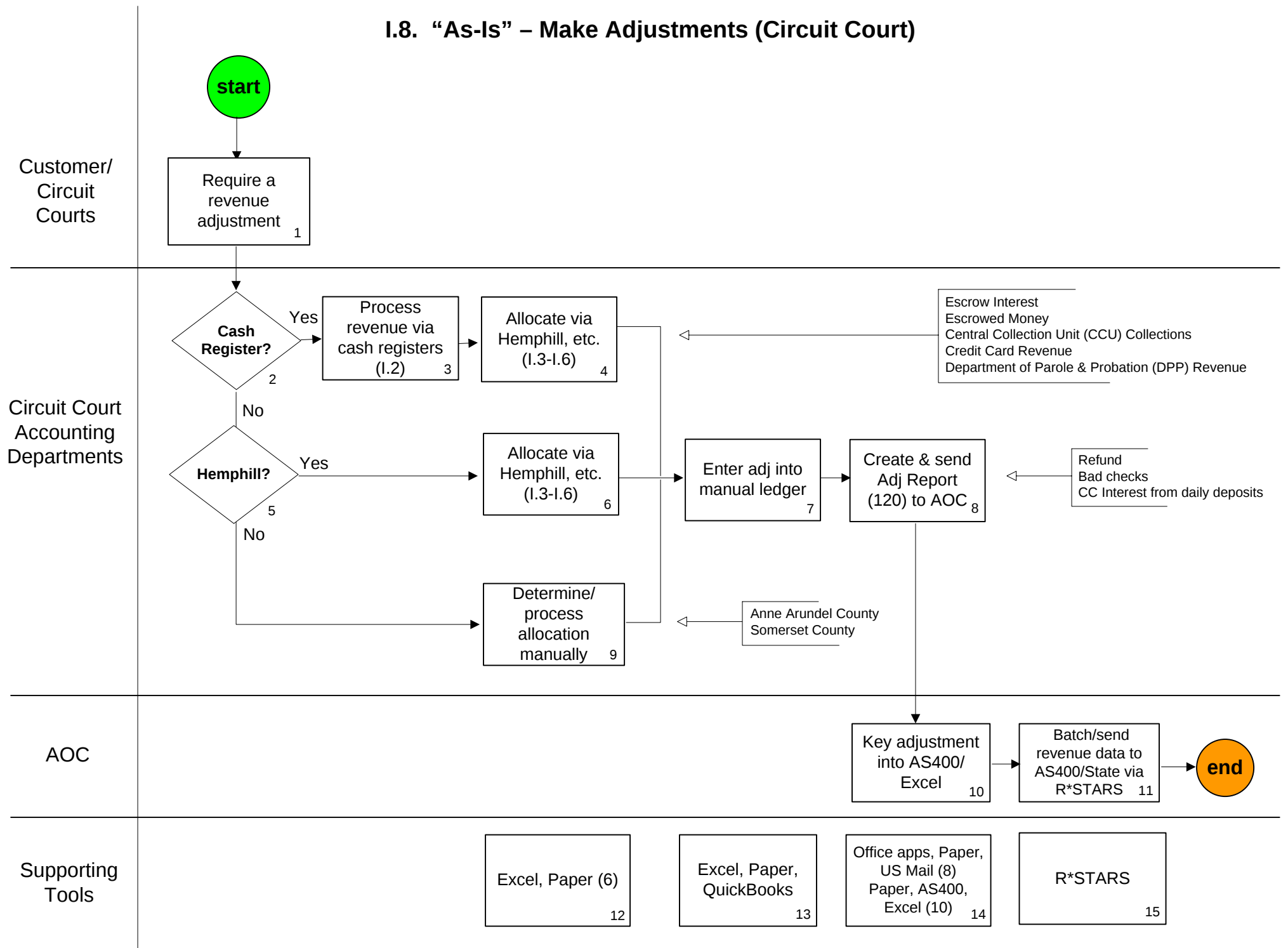
Excel, Paper
18

FMIS, Paper
19

Excel, Paper,
QuickBooks (9)
Phone, Email,
Paper (12) 20

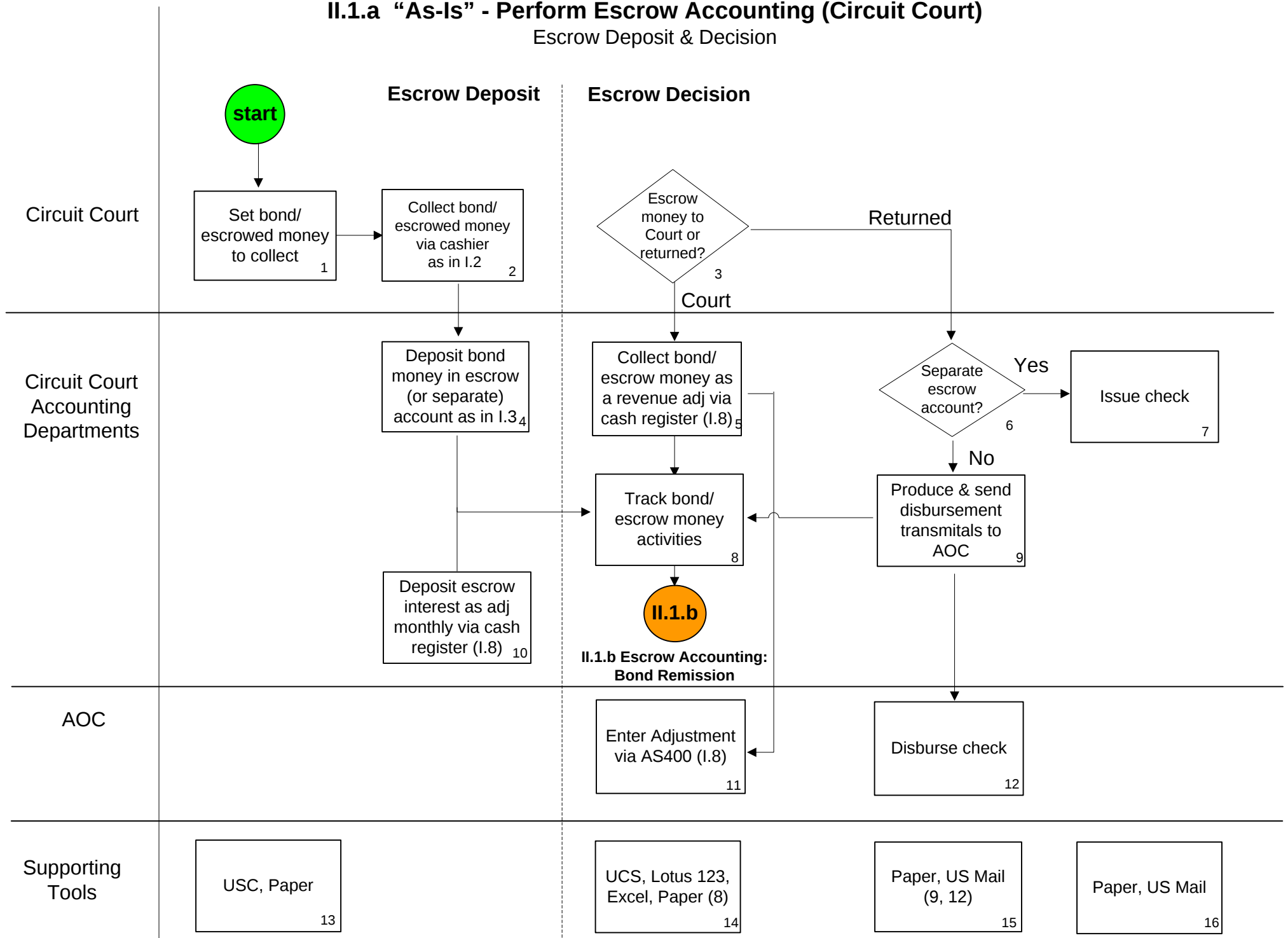
AS400, Excel,
Paper
21

I.8. "As-Is" – Make Adjustments (Circuit Court)



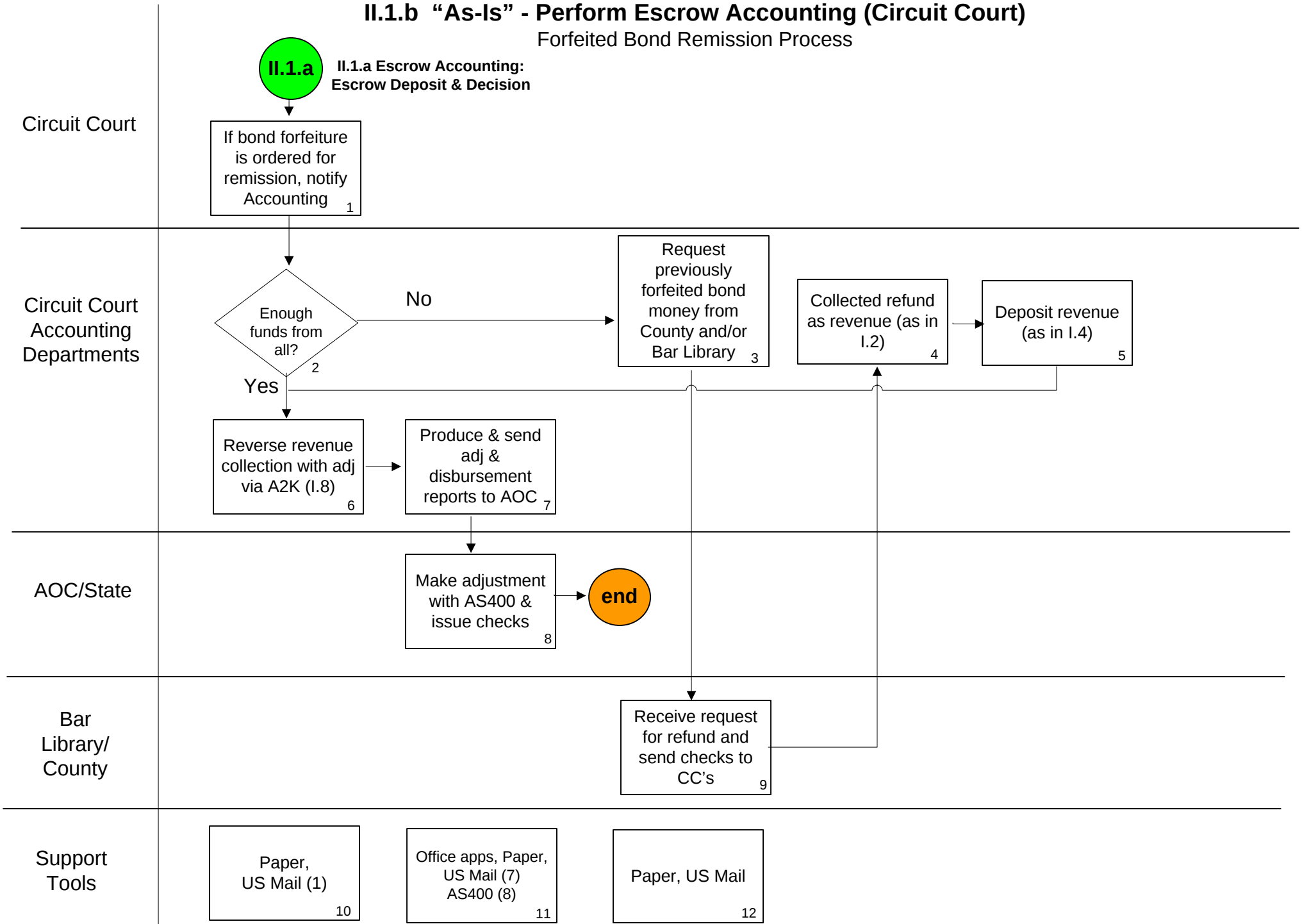
II.1.a “As-Is” - Perform Escrow Accounting (Circuit Court)

Escrow Deposit & Decision

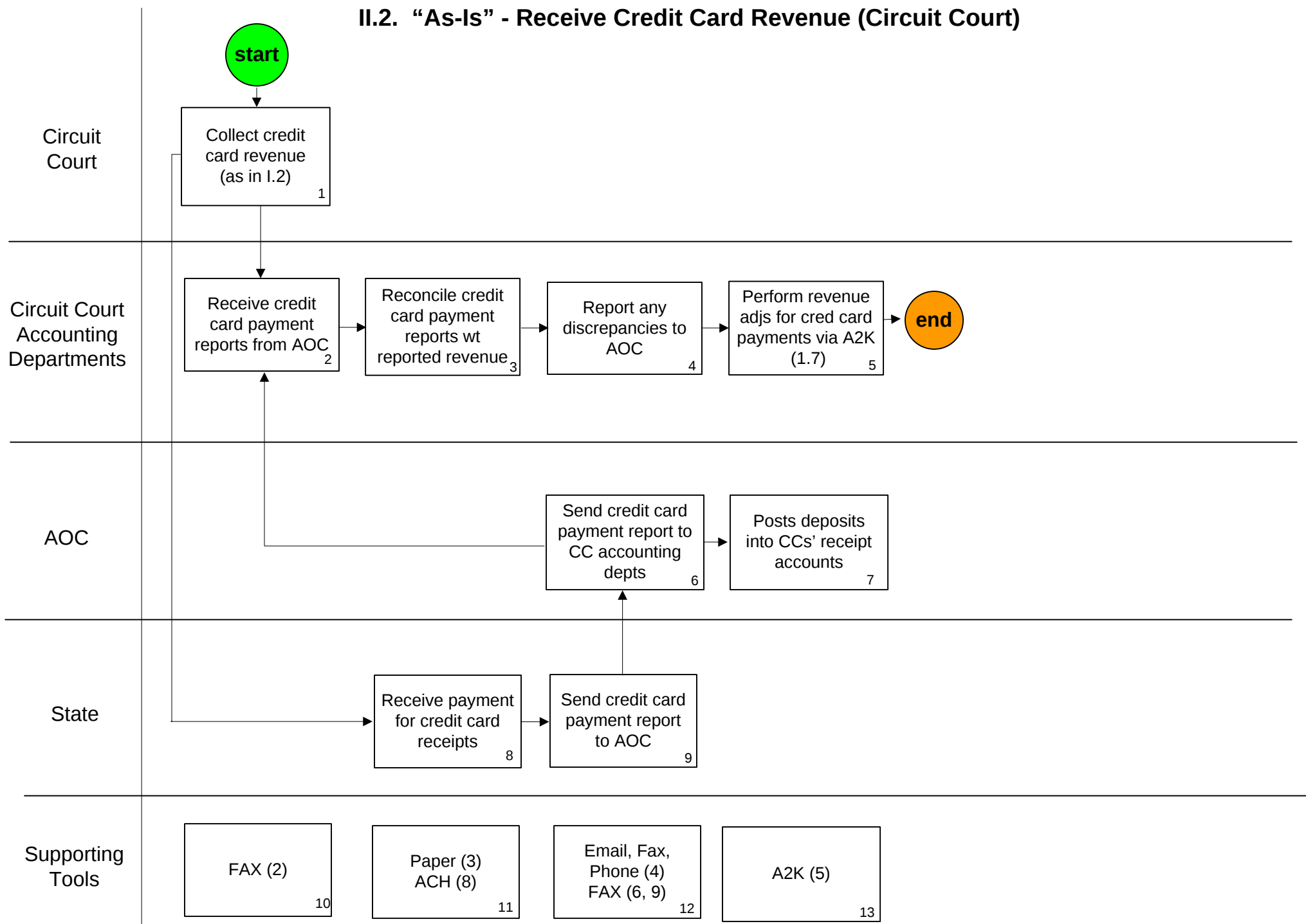


II.1.b “As-Is” - Perform Escrow Accounting (Circuit Court)

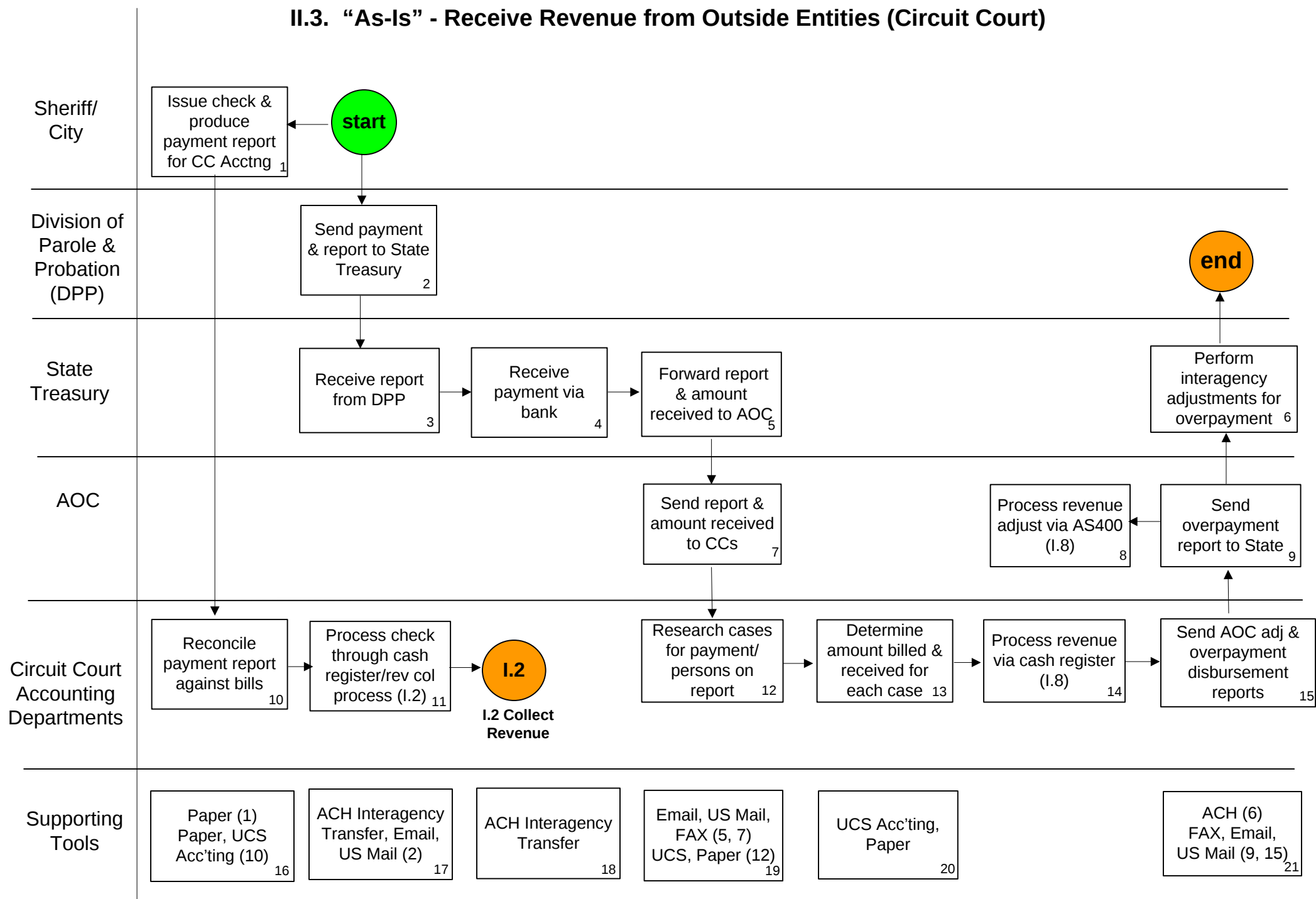
Forfeited Bond Remission Process



II.2. "As-Is" - Receive Credit Card Revenue (Circuit Court)

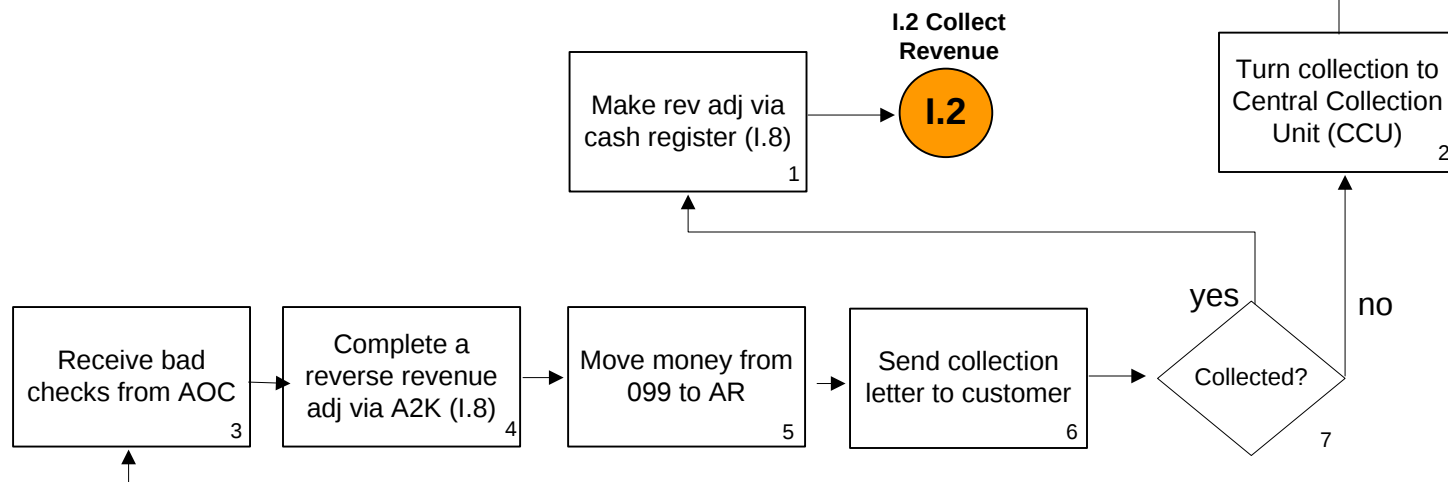


II.3. "As-Is" - Receive Revenue from Outside Entities (Circuit Court)

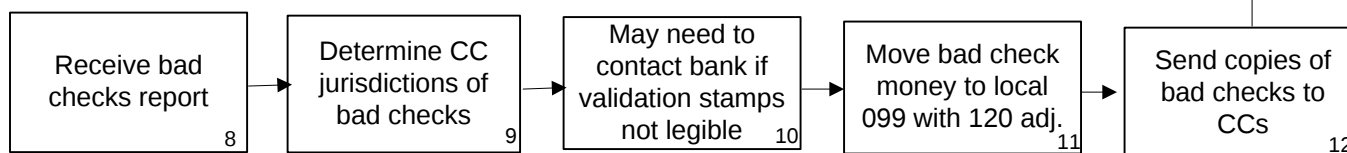


II.4 “As-Is” – Handle Bad Checks (Circuit Court)

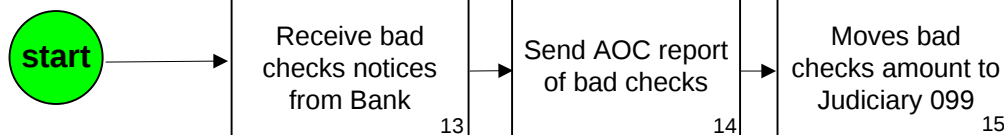
Circuit Court
Accounting
Departments



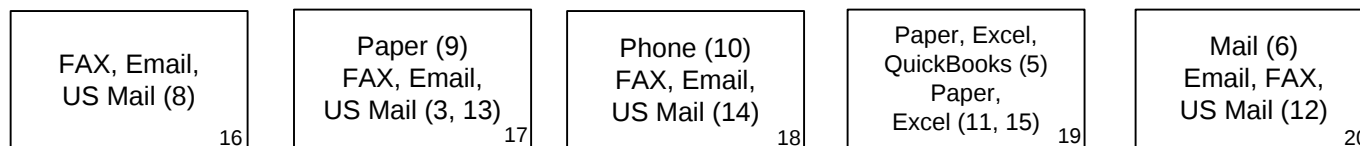
AOC



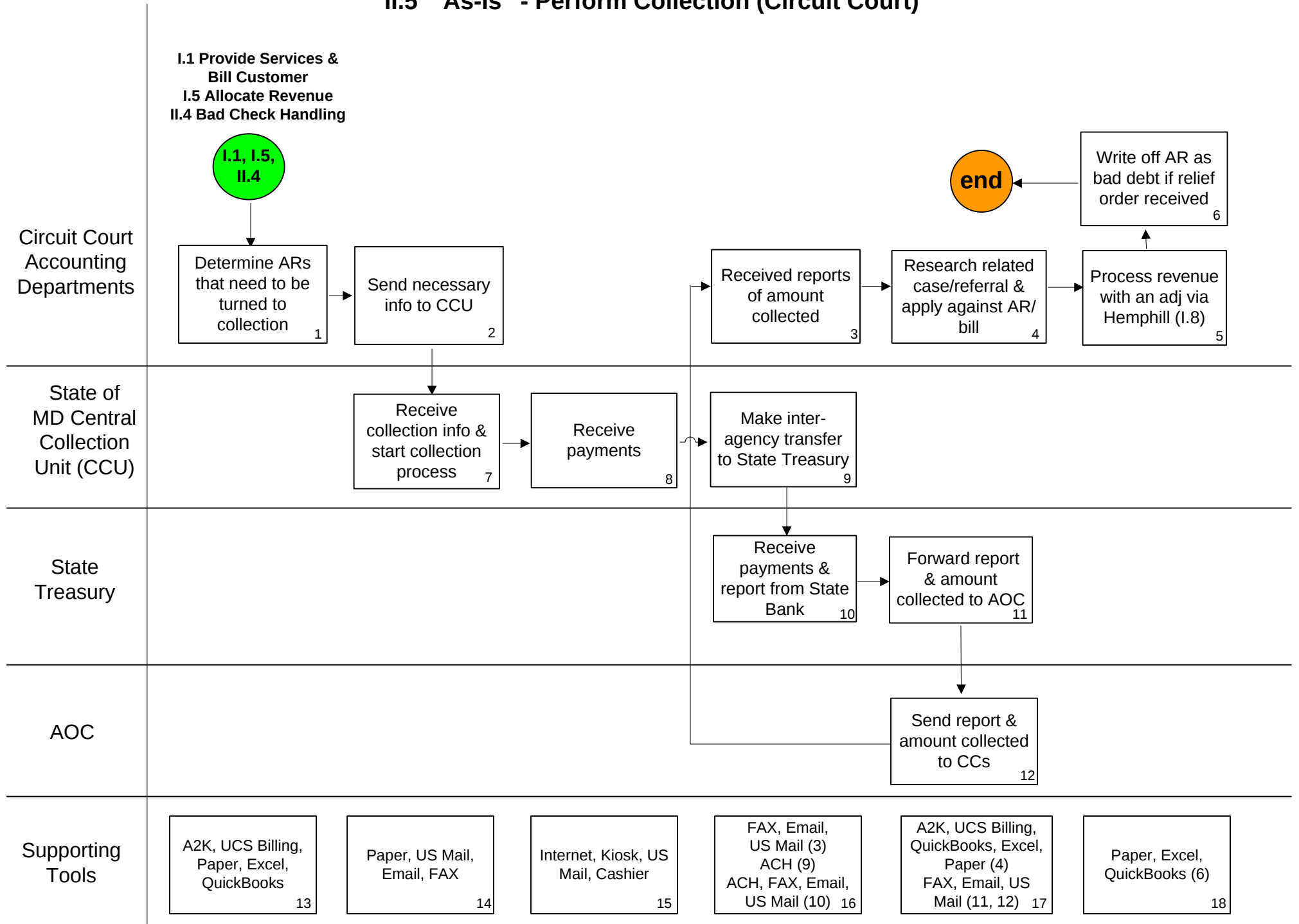
State
Treasury



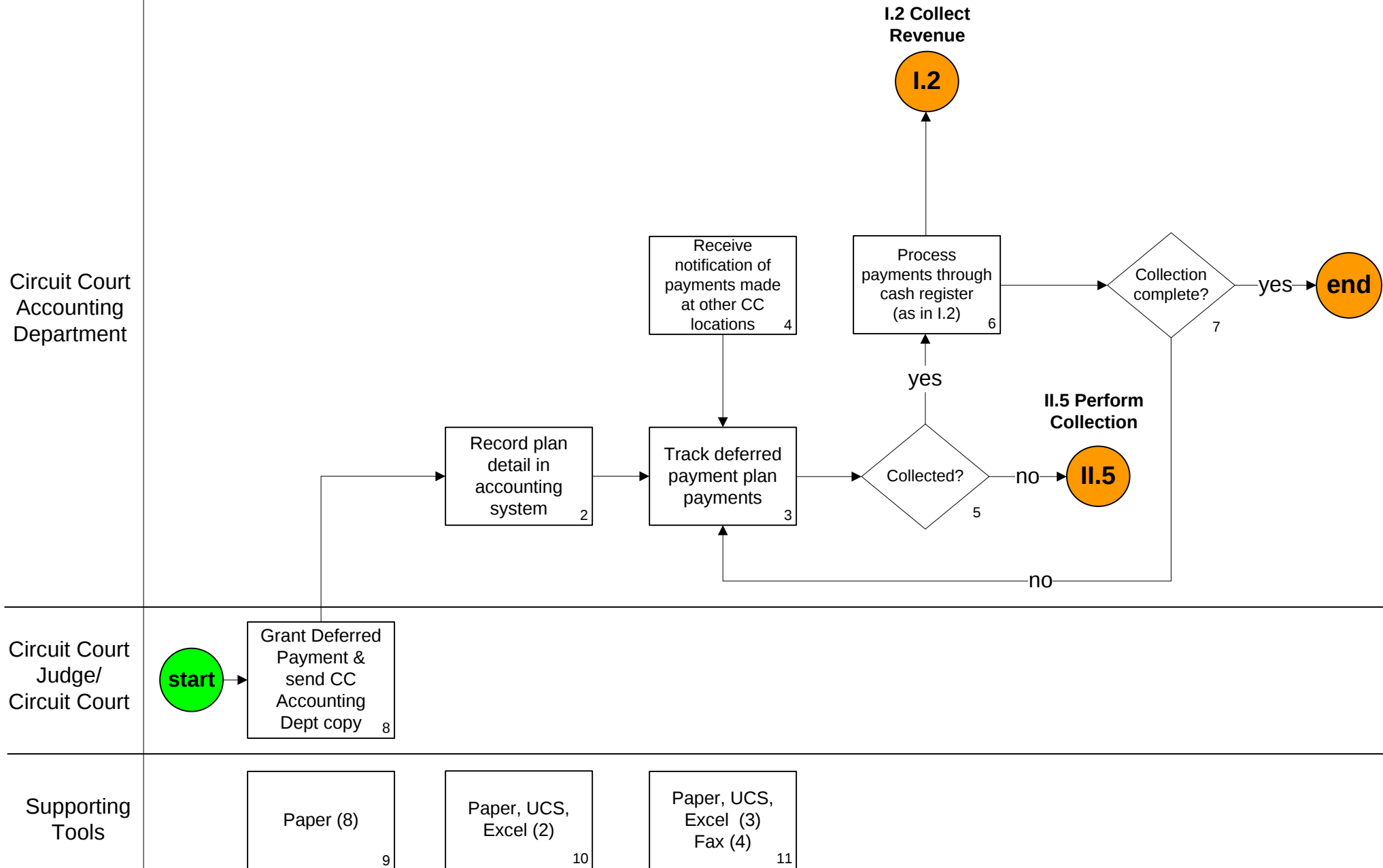
Supporting
Tools



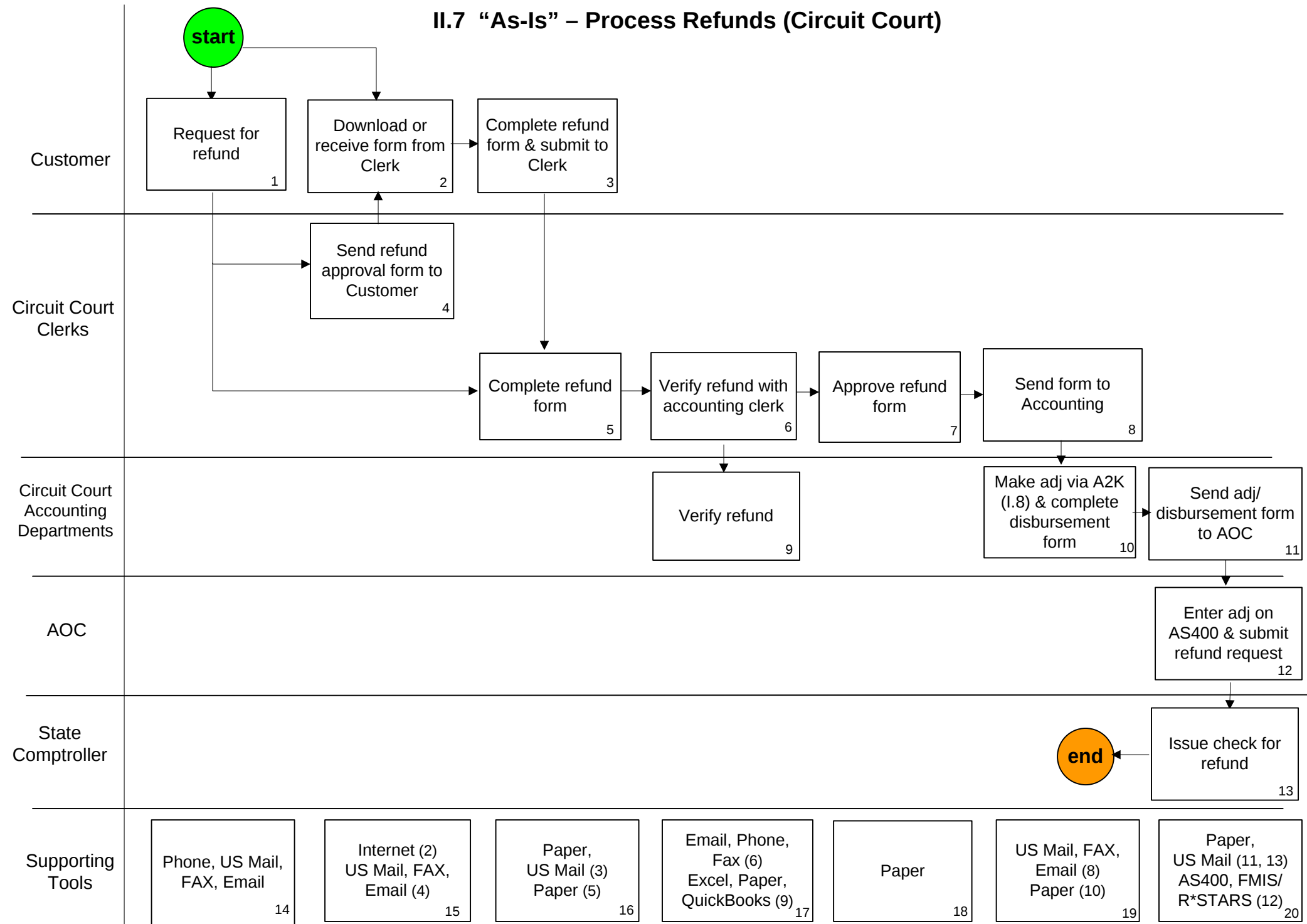
II.5 “As-Is” - Perform Collection (Circuit Court)



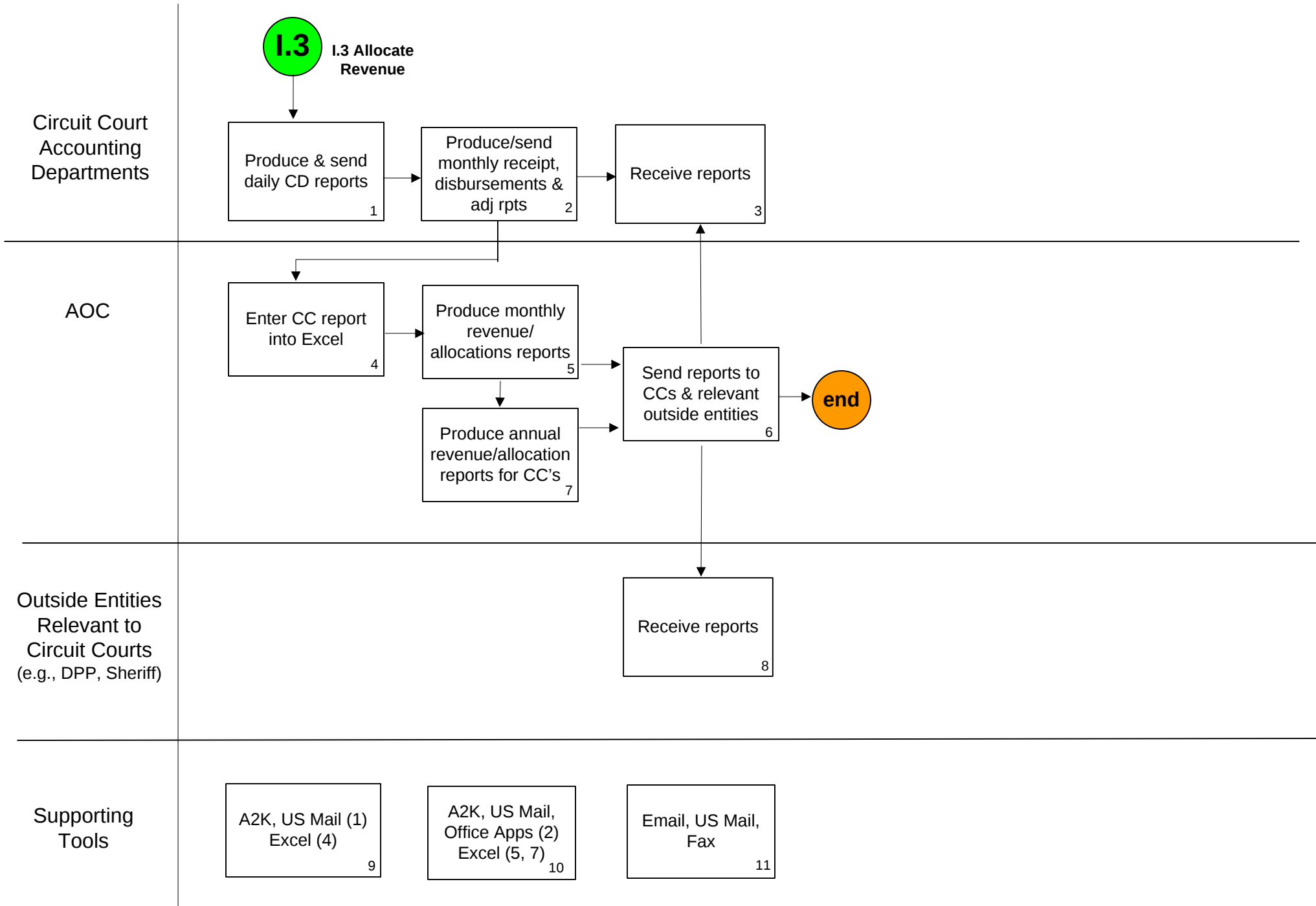
II.6 “As-Is” - Handle Deferred/Accounts Receivable Payment Plans (Circuit Court)



II.7 “As-Is” – Process Refunds (Circuit Court)

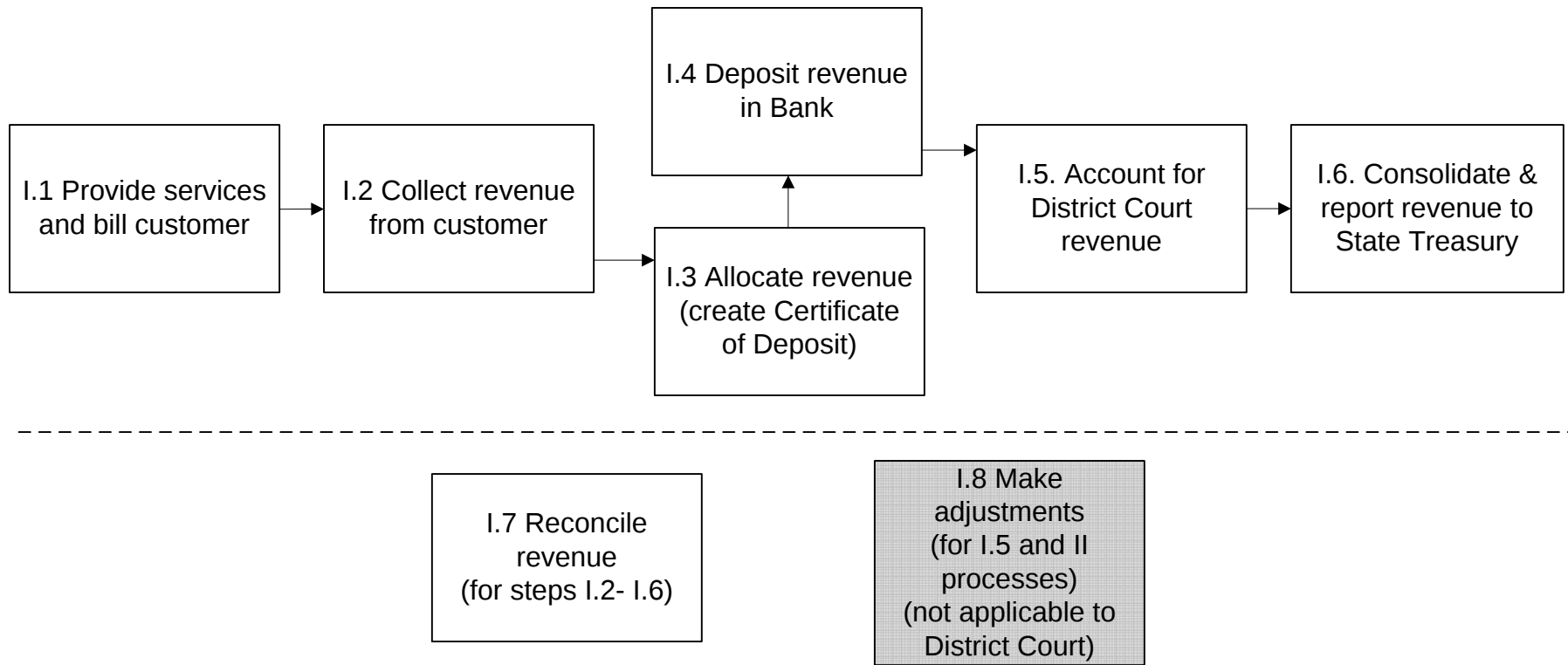


II.8. "As-Is" - Perform Standard Reporting (Circuit Court)

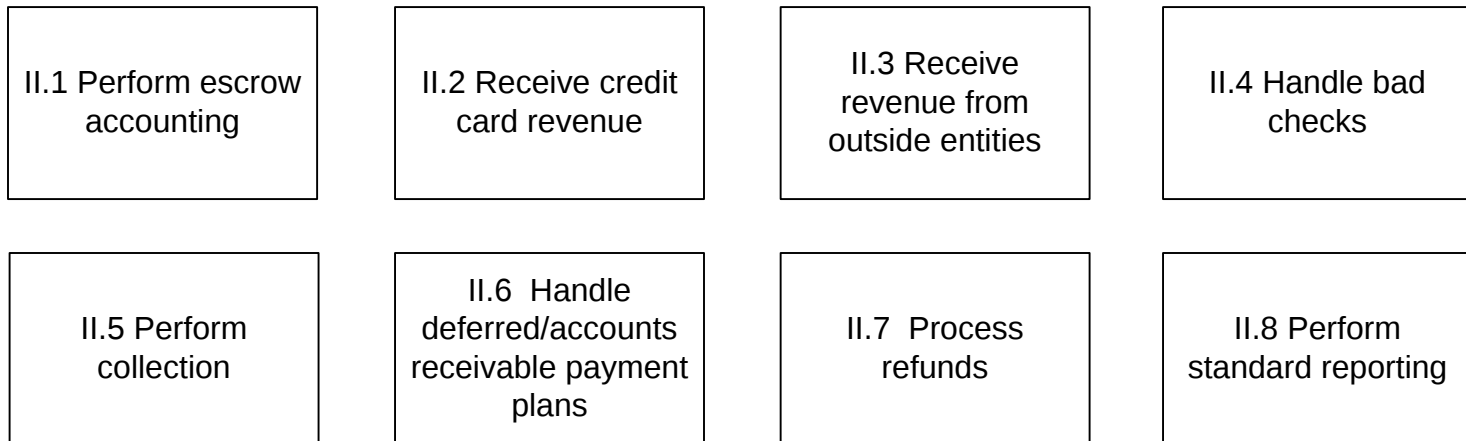


“As-Is” Overview of Revenue Collection (District Court)

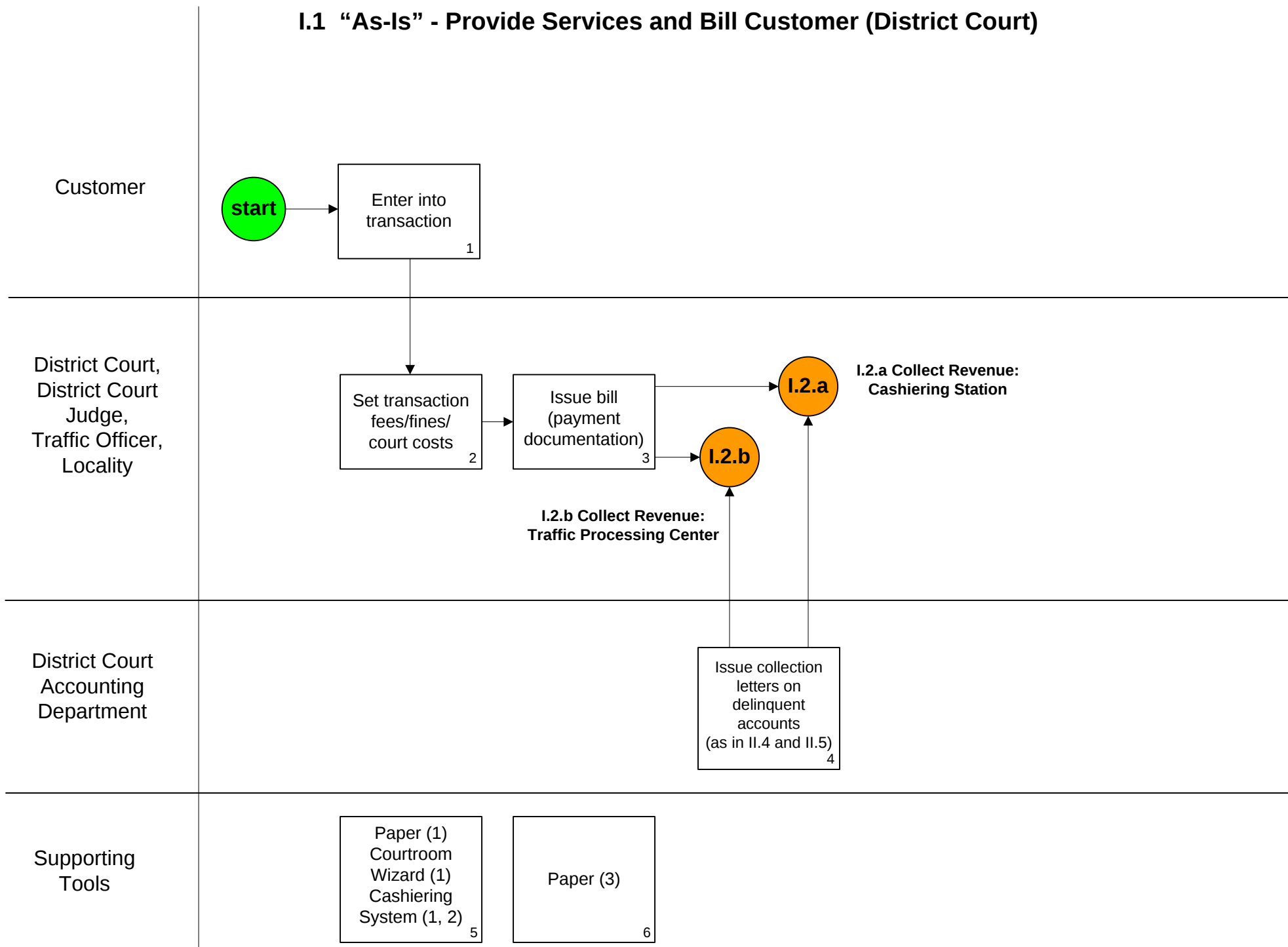
Primary Processes



Secondary Processes

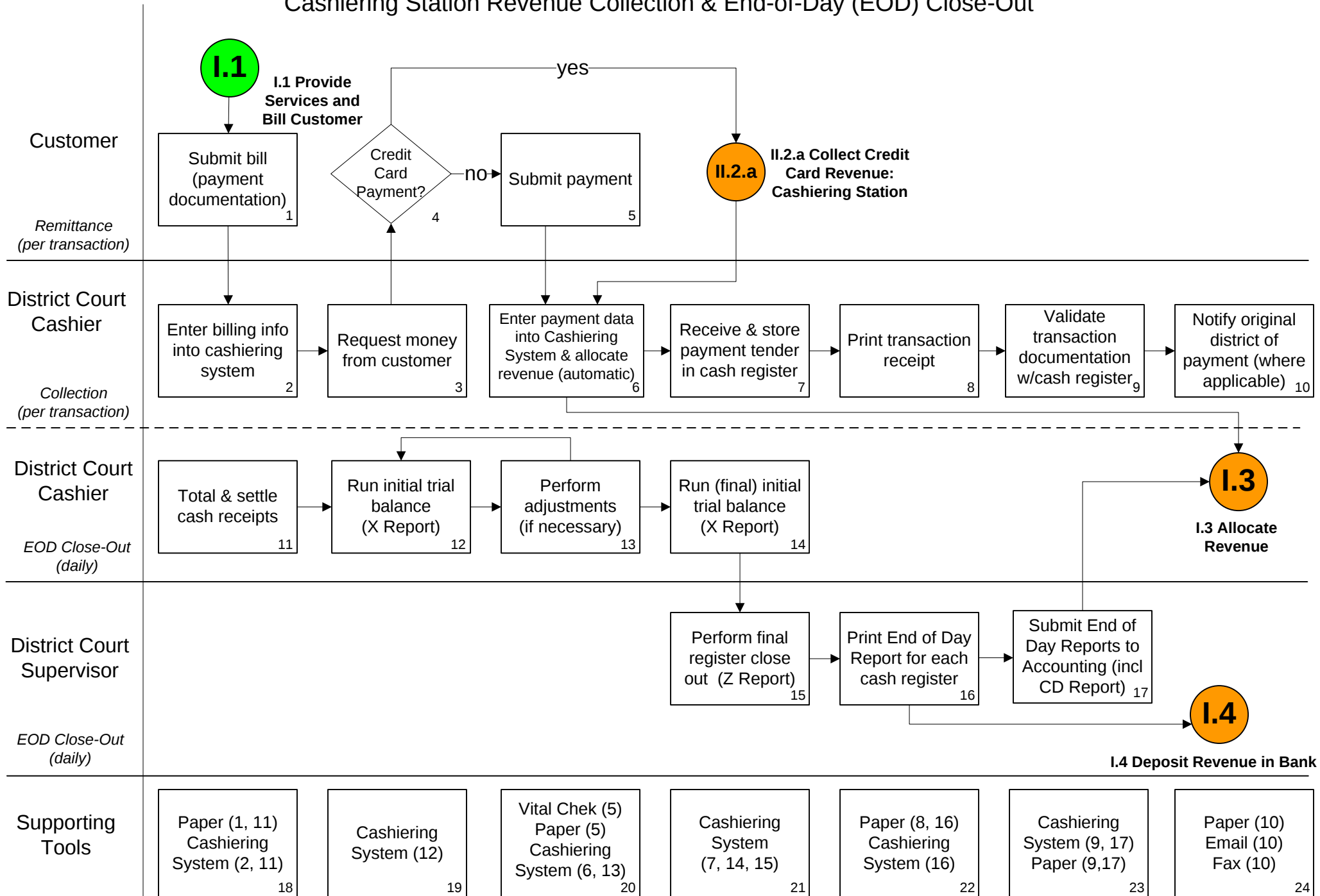


I.1 "As-Is" - Provide Services and Bill Customer (District Court)



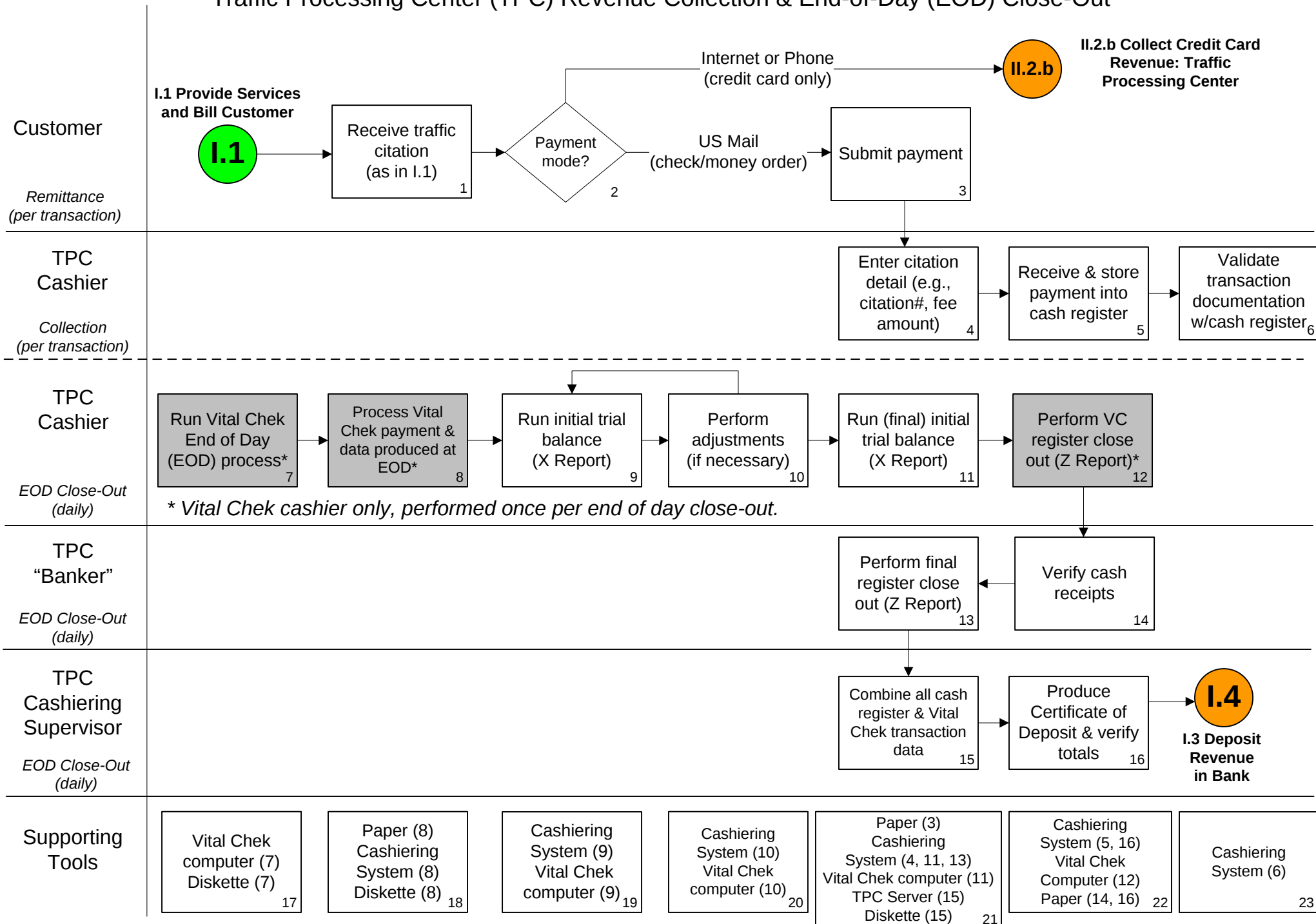
I.2.a “As-Is” - Collect Revenue from Customer (District Court)

Cashiering Station Revenue Collection & End-of-Day (EOD) Close-Out

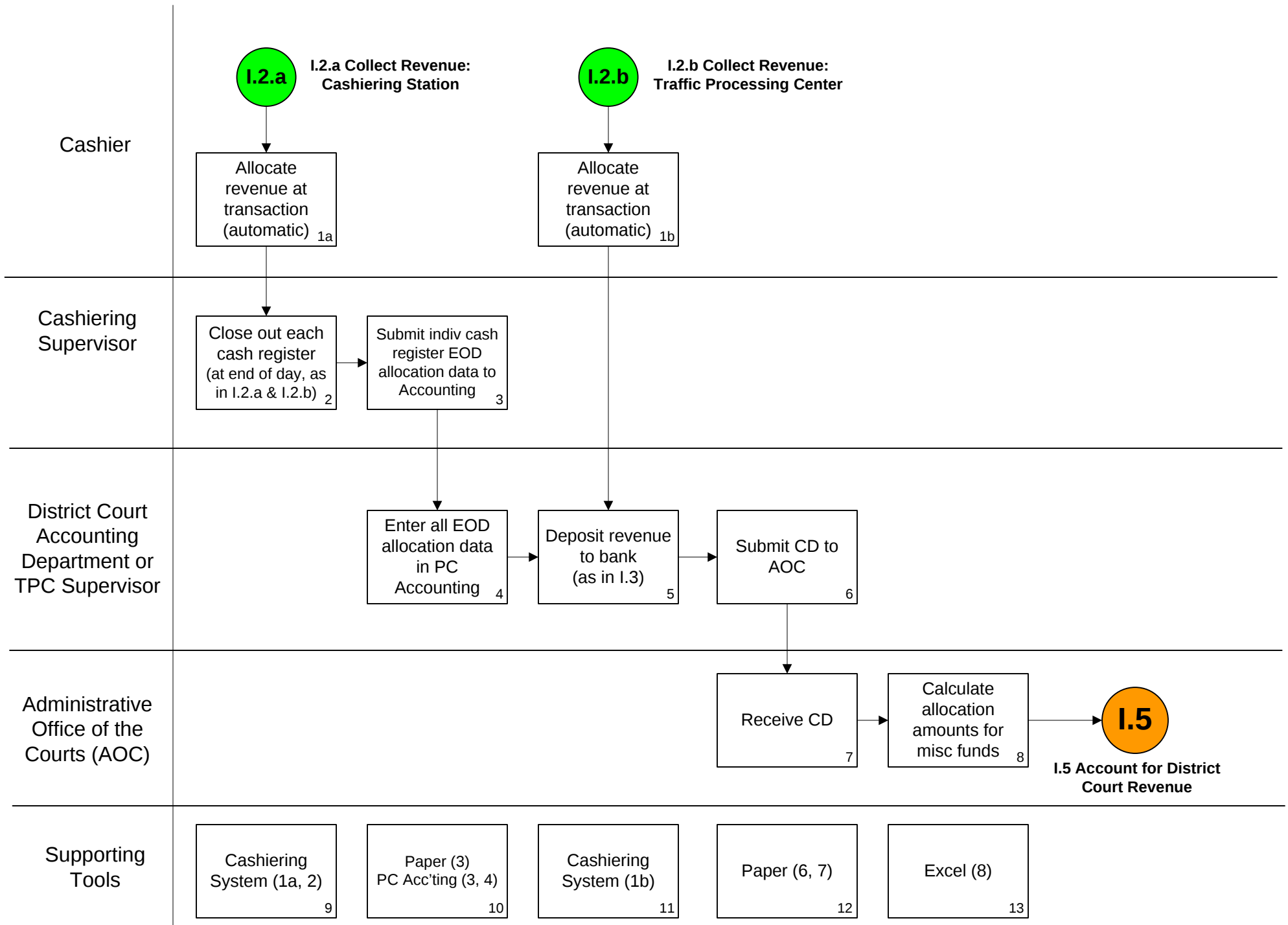


I.2.b “As-Is” - Collect Revenue from Customer (District Court)

Traffic Processing Center (TPC) Revenue Collection & End-of-Day (EOD) Close-Out



I.3 “As-Is” - Allocate Revenue (District Court)



I.4 "As-Is" - Deposit Revenue in Bank (District Court)

I.2.a Collect Revenue:
Cashiering Station

I.2.a

I.2.b

I.2.b Collect Revenue:
Traffic Processing Center

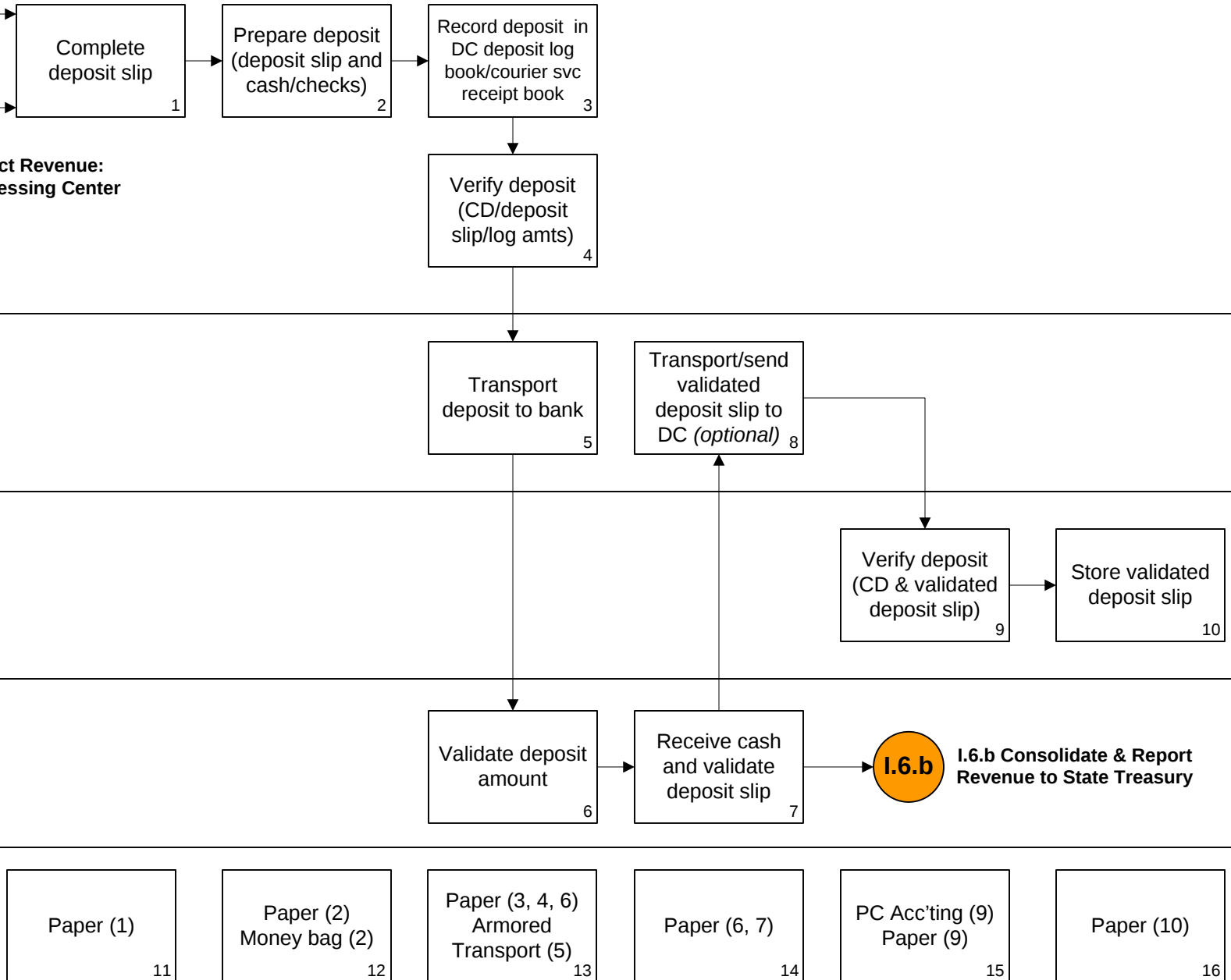
District Court
Cashier or
TPC Supervisor/
"Banker"

Bailiff or
Courier Service

District Court
Accounting
Department or
TPC Supervisor

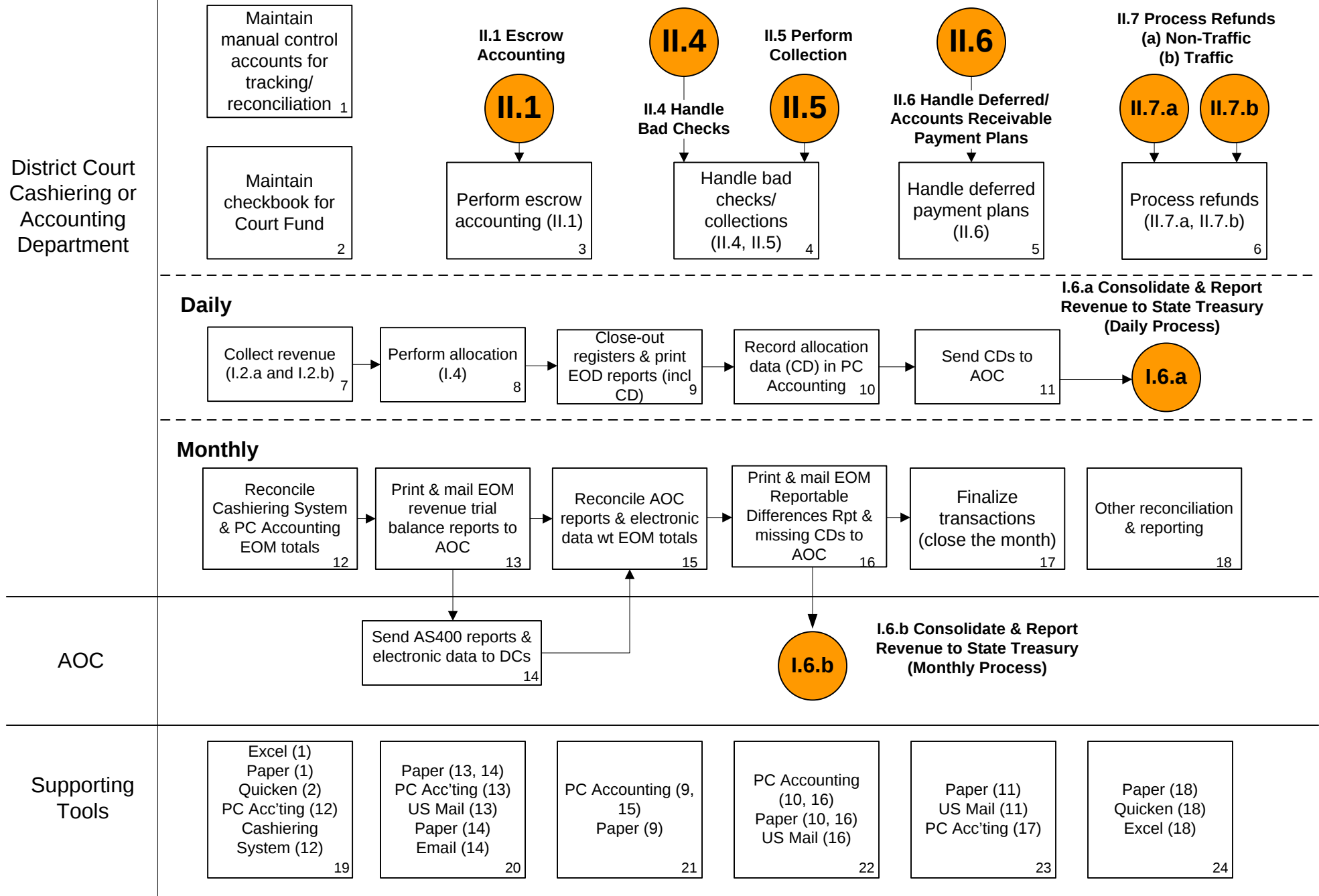
Bank

Supporting
Tools

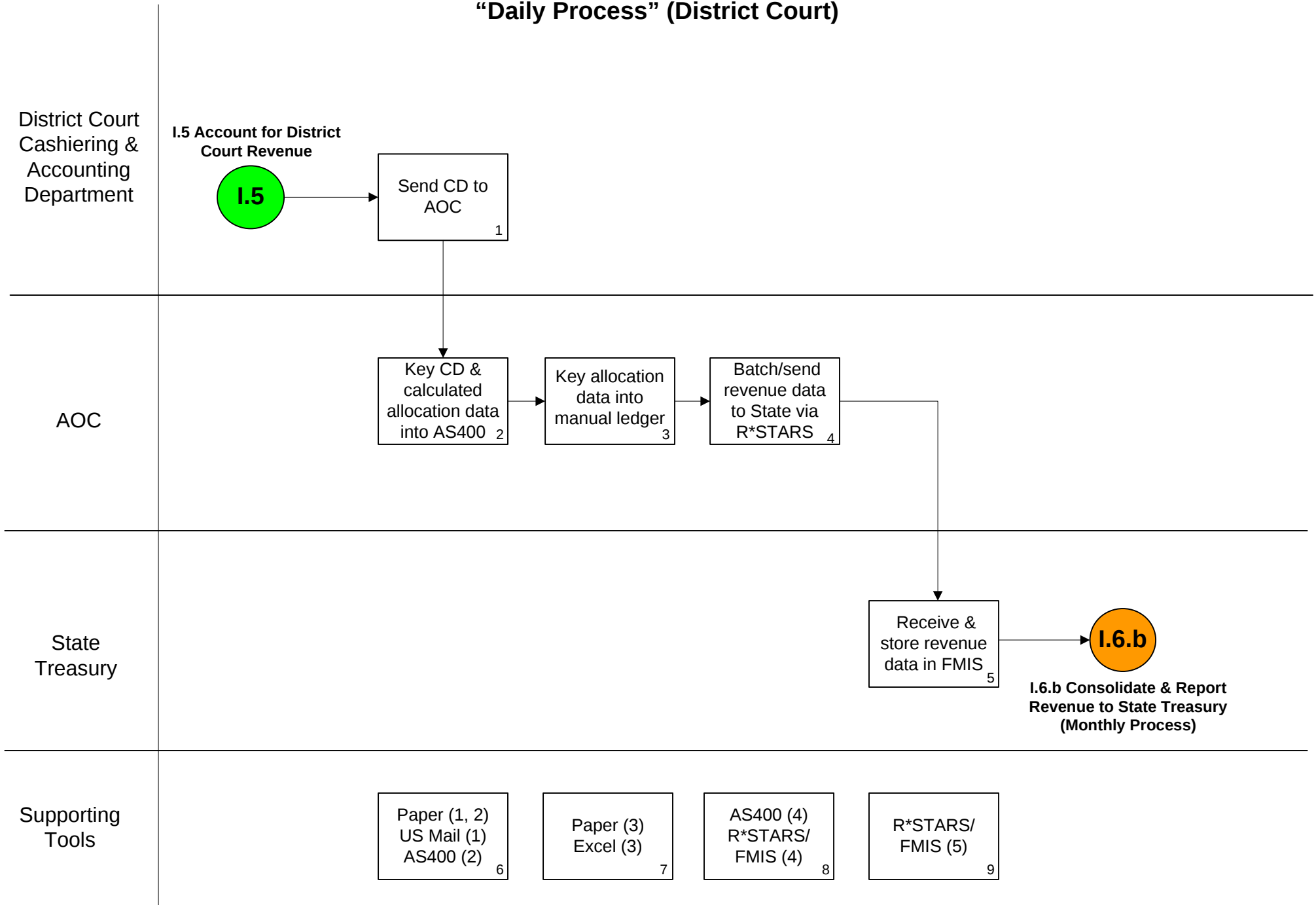


I.5 “As-Is” – Account for District Court Revenue

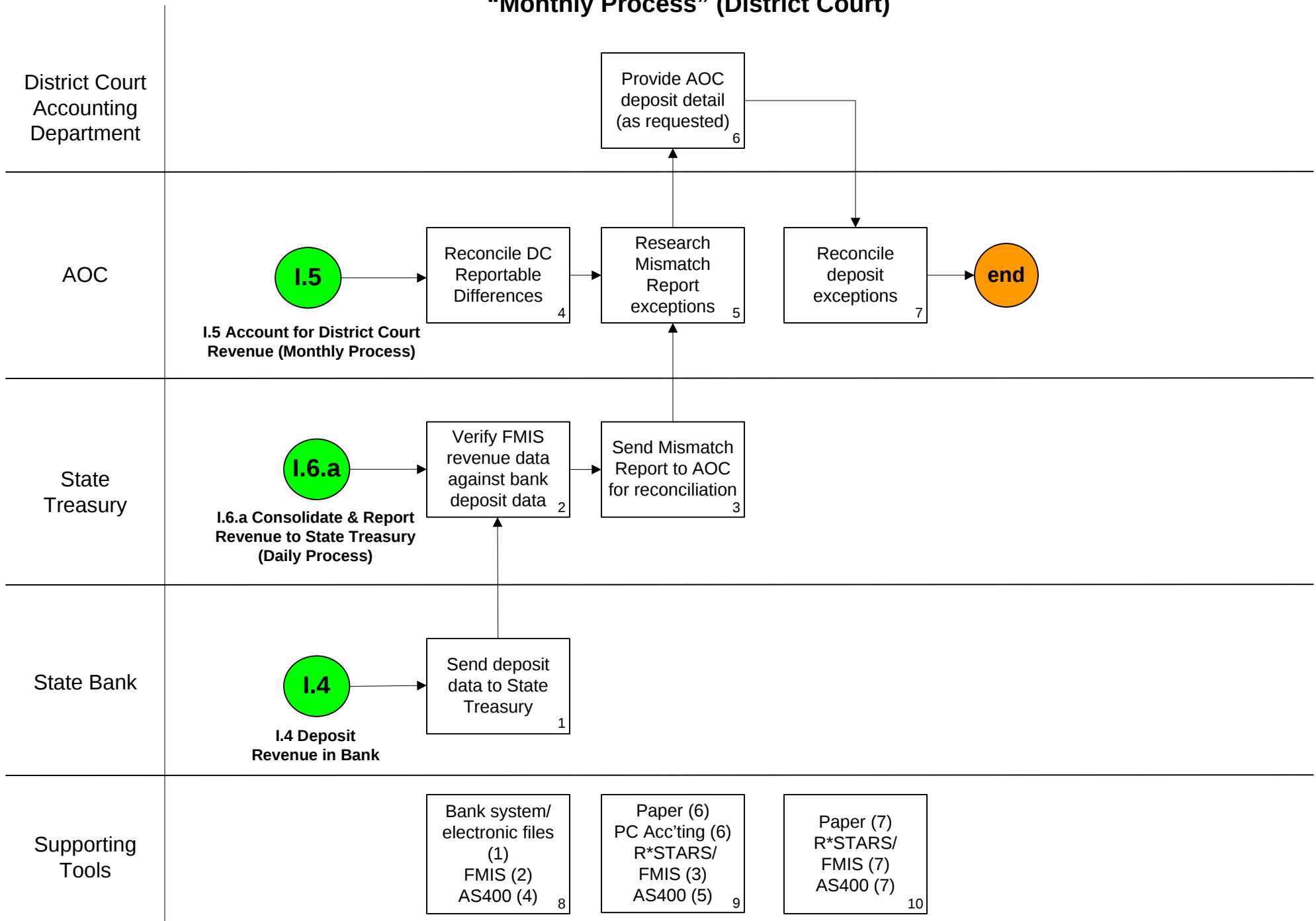
Individual District Court Daily & Monthly Revenue Accounting



I.6.a “As-Is” – Consolidate & Report Revenue to State Treasury “Daily Process” (District Court)

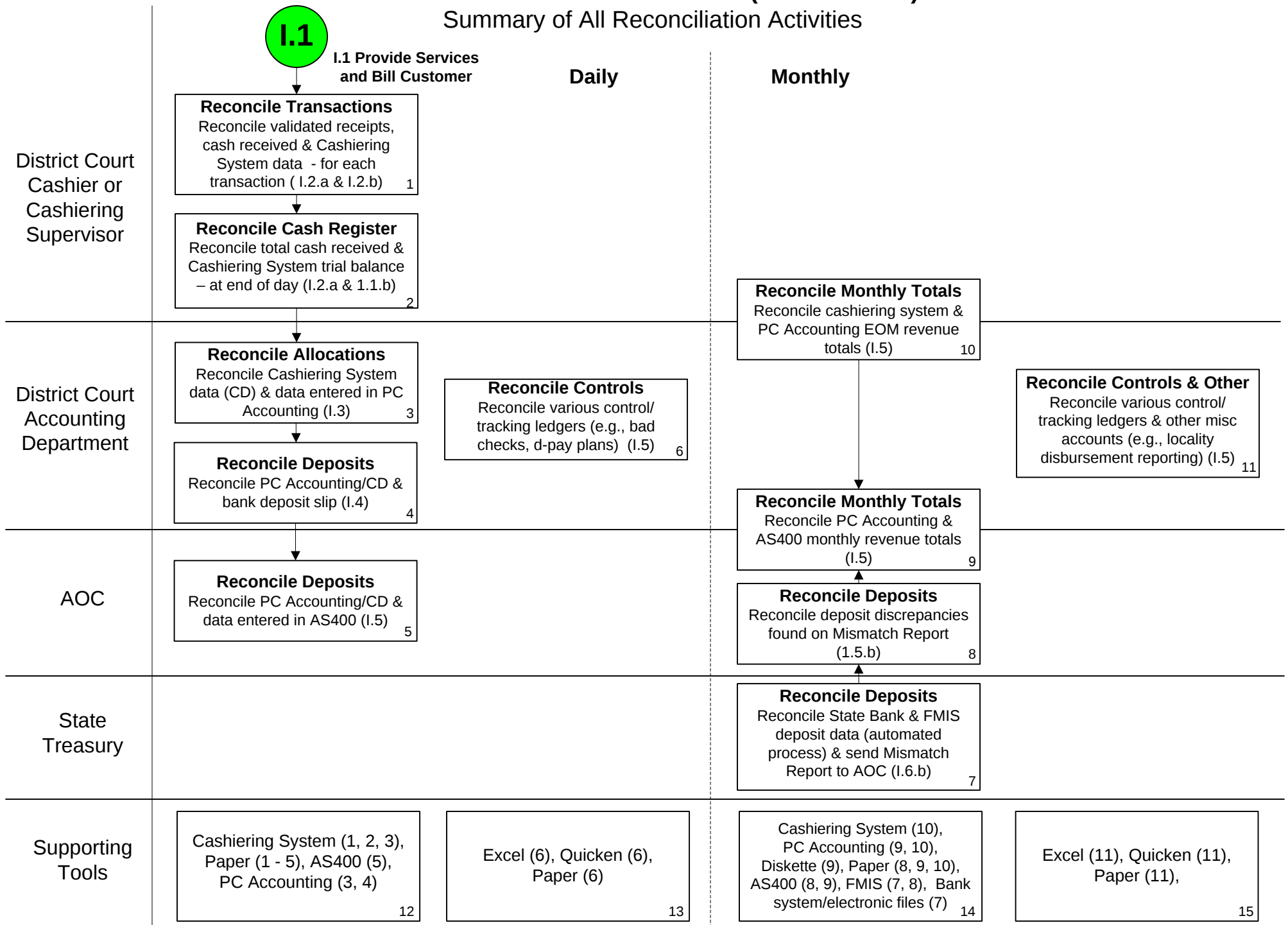


I.6.b “As-Is” – Consolidate and Report Revenue to State Treasury “Monthly Process” (District Court)



I.7 “As-Is” - Reconcile Revenue (District Court)

Summary of All Reconciliation Activities

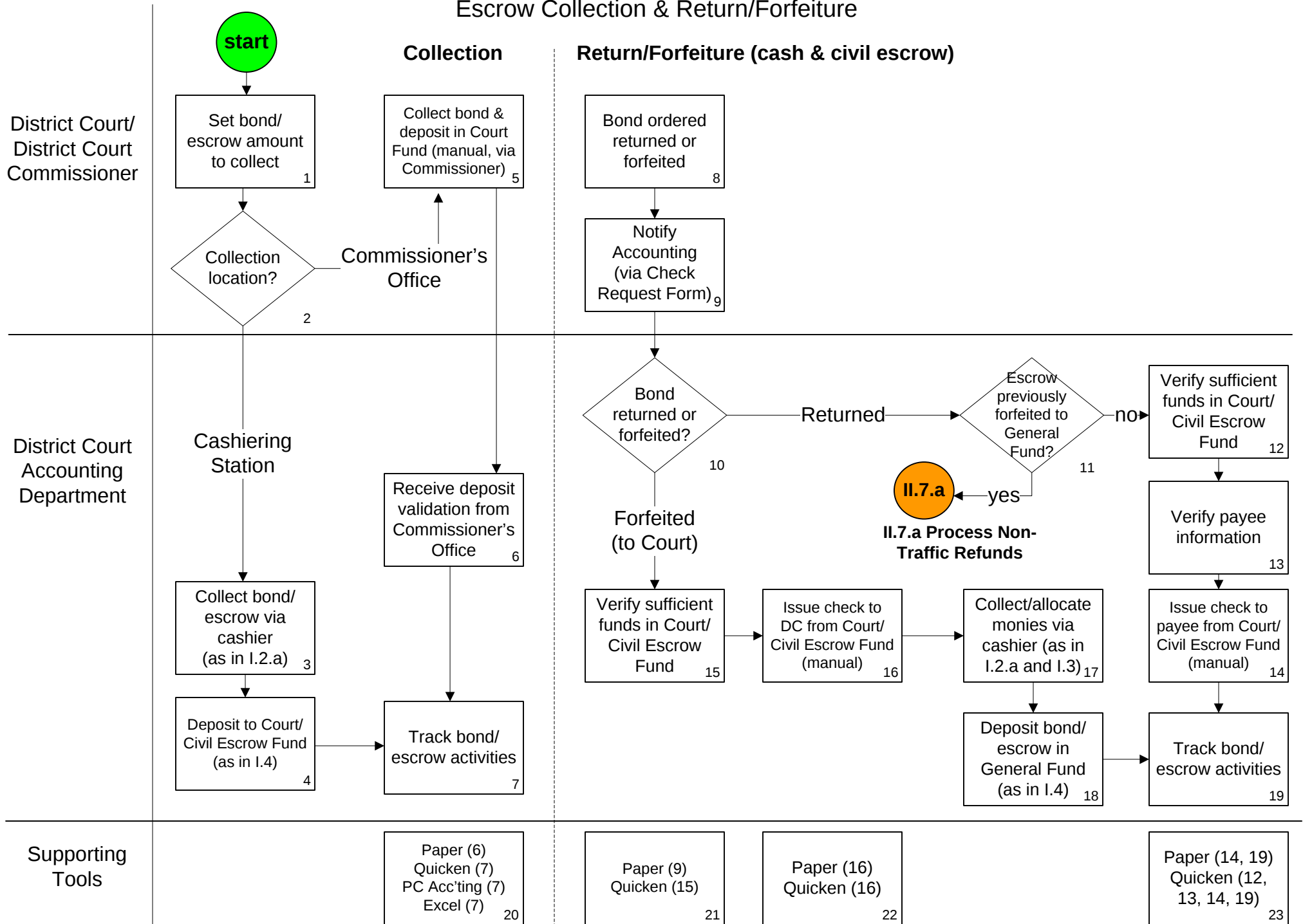


I.8 “As-Is” - Make Adjustments (District Court)

NA – District Court does not perform revenue adjustments.

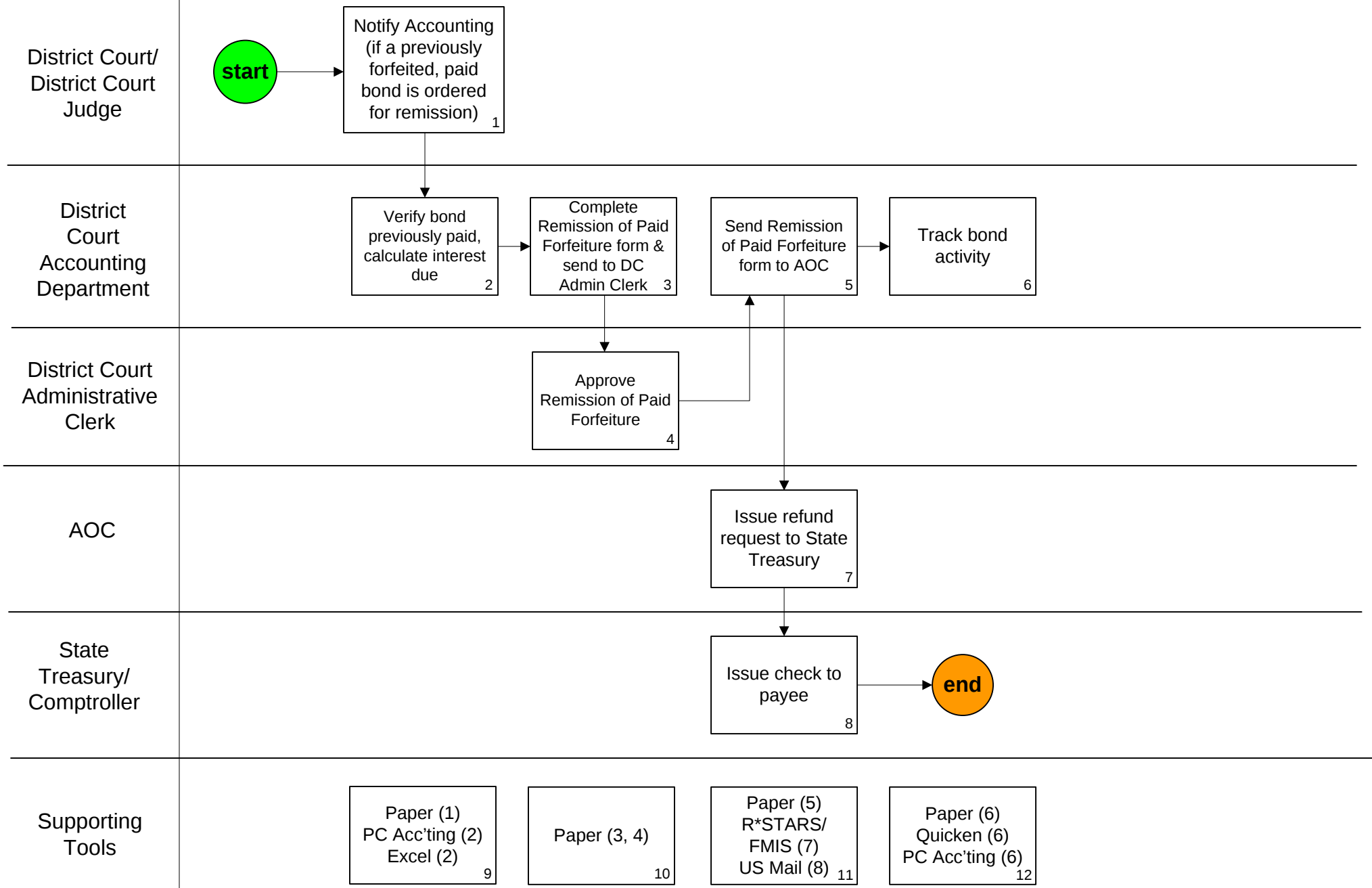
II.1.a “As-Is” - Perform Escrow Accounting (District Court)

Escrow Collection & Return/Forfeiture



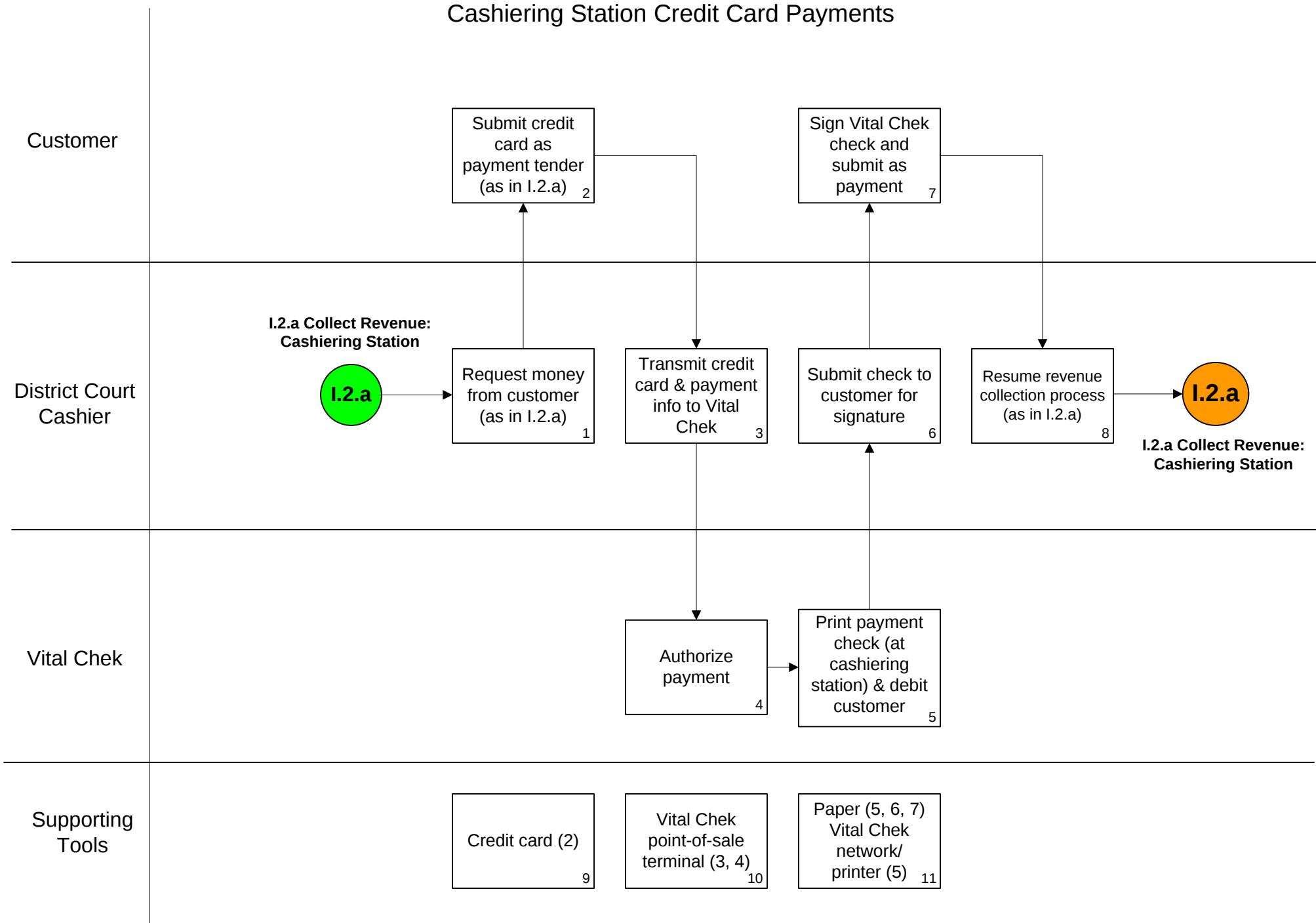
II.1.b “As-Is” - Perform Escrow Accounting (District Court)

Remission of a Paid Forfeiture (Corporate Bonds Only)



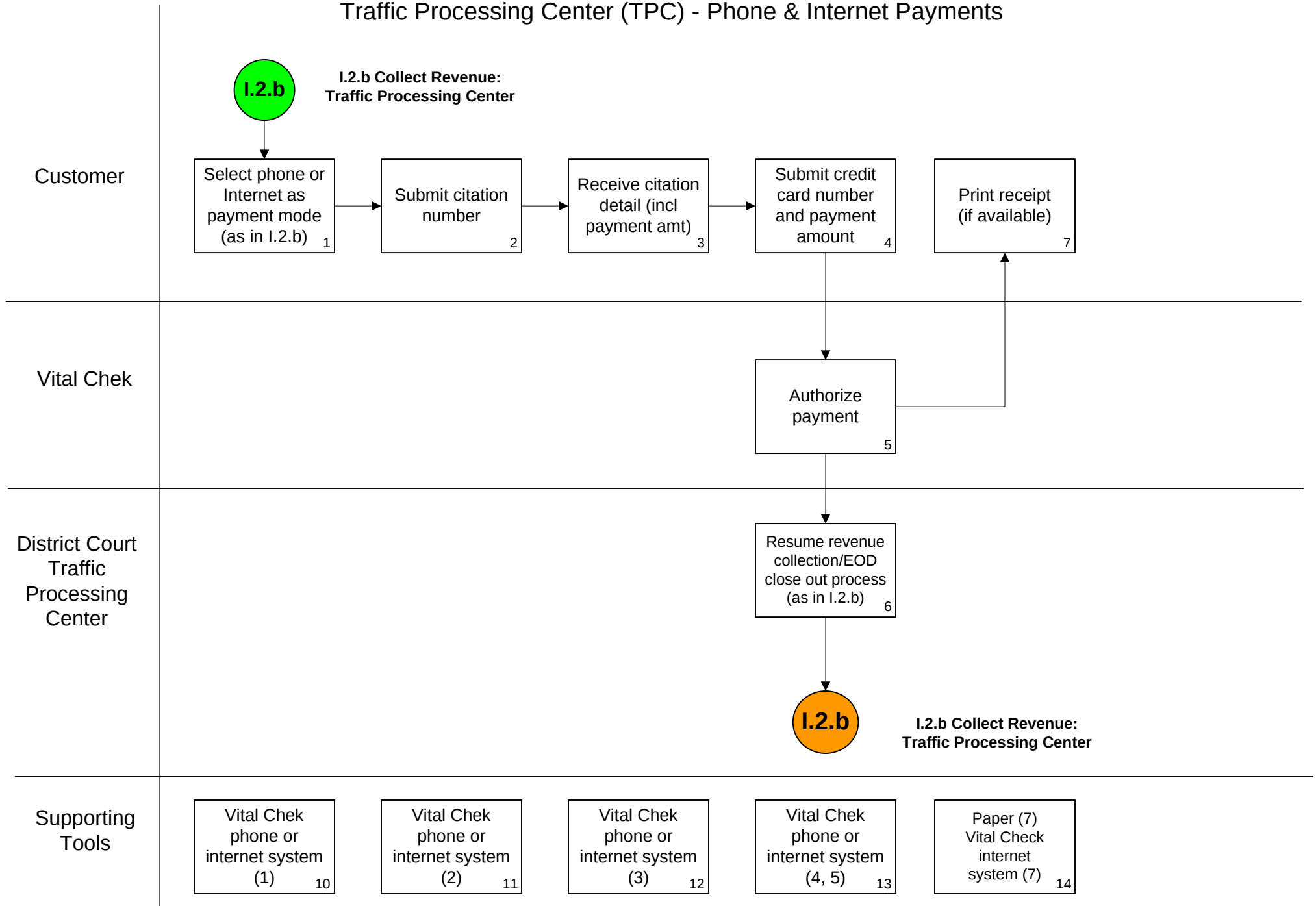
II.2.a “As-Is” - Receive Credit Card Revenue (District Court)

Cashiering Station Credit Card Payments

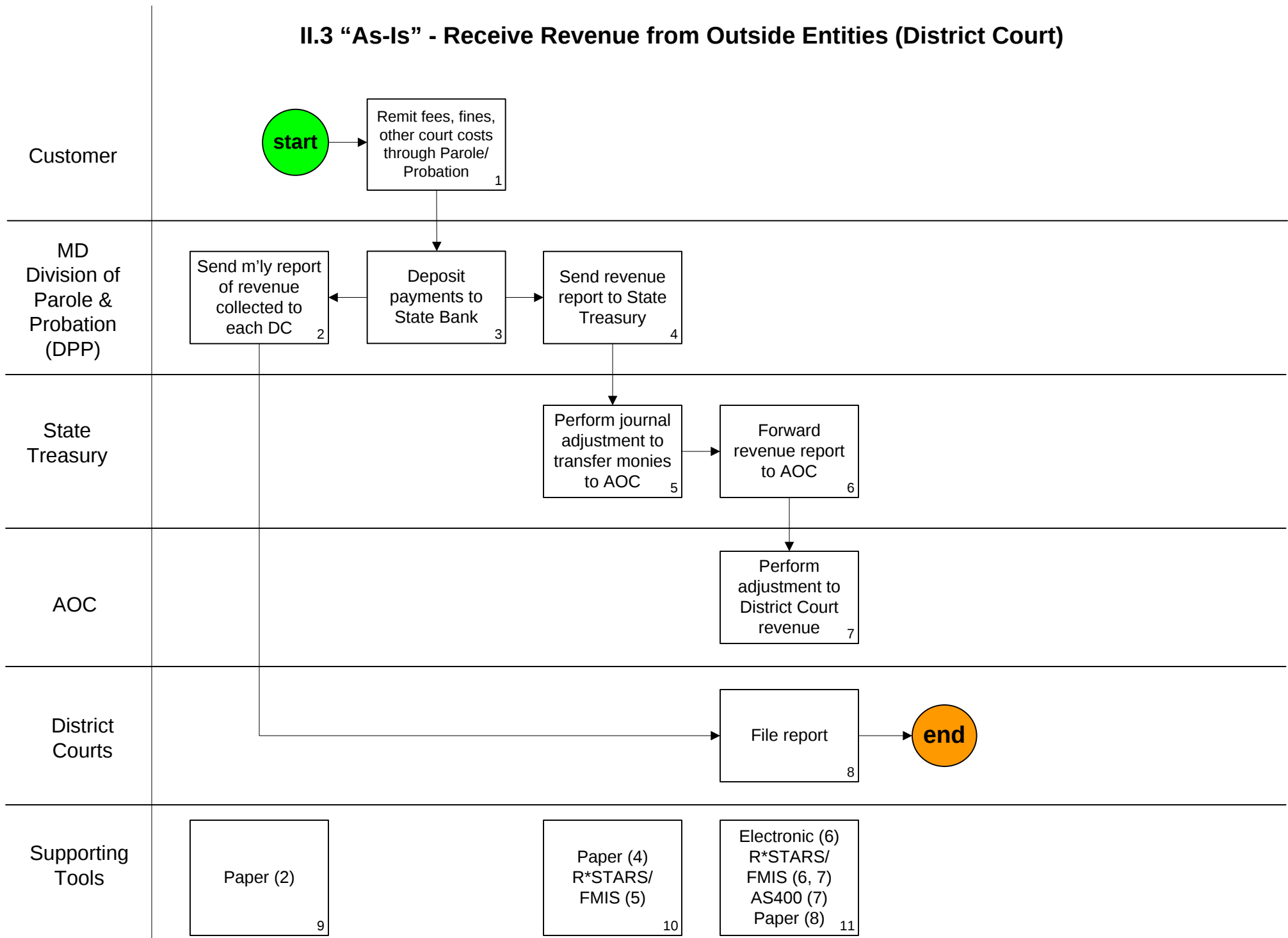


II.2.b “As-Is” - Receive Credit Card Revenue (District Court)

Traffic Processing Center (TPC) - Phone & Internet Payments

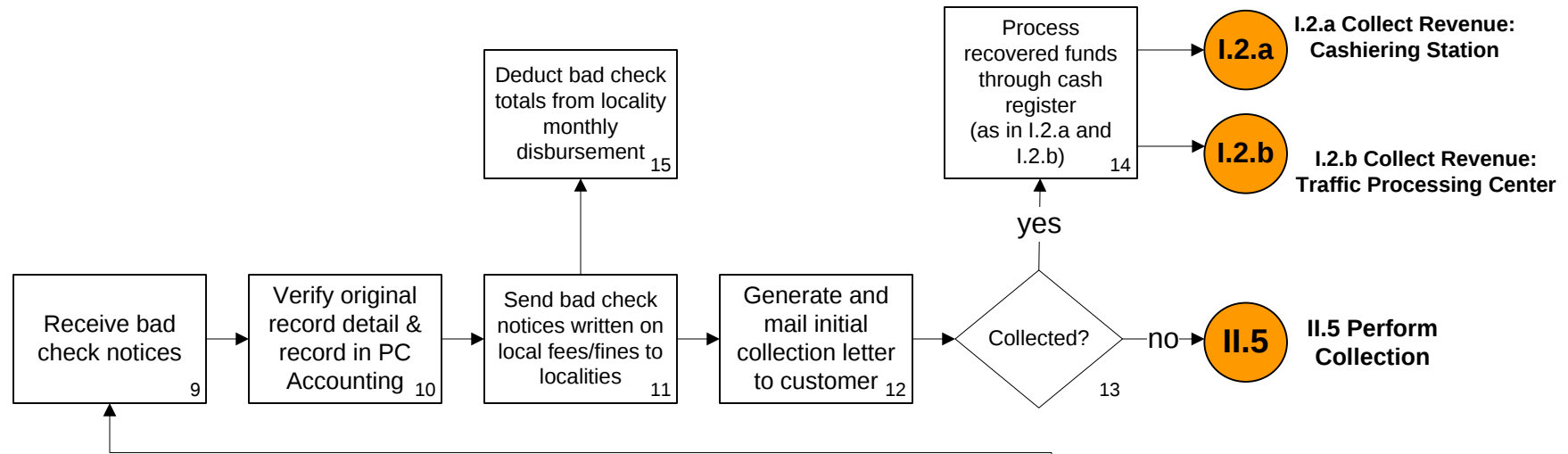


II.3 “As-Is” - Receive Revenue from Outside Entities (District Court)

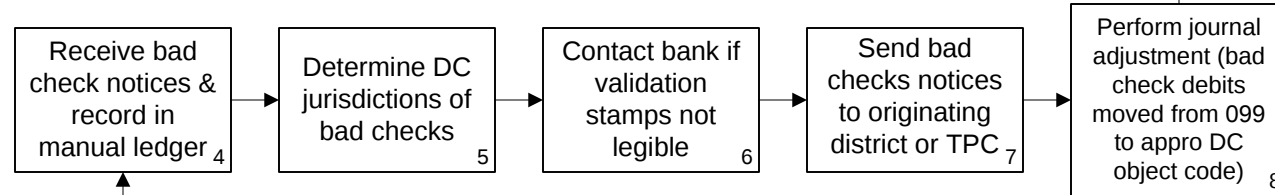


II.4 “As-Is” - Handle Bad Checks (District Court)

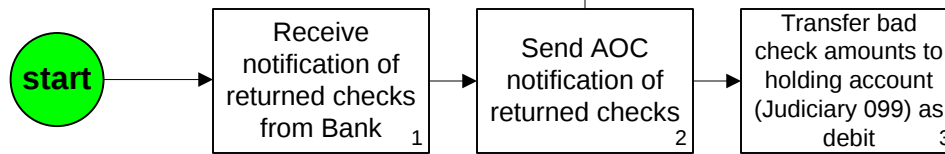
District Court
Accounting
Department
or Traffic
Processing
Center



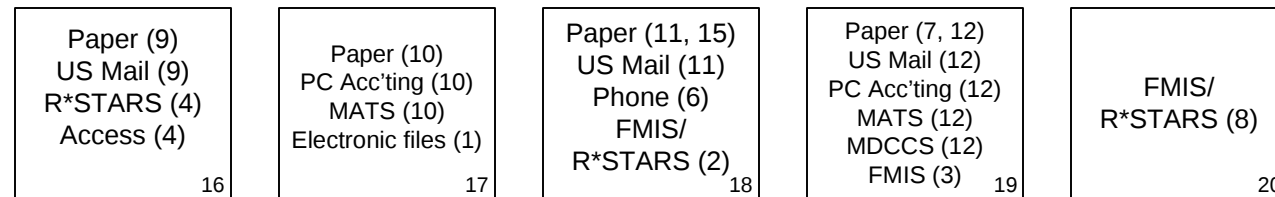
AOC



State
Treasury



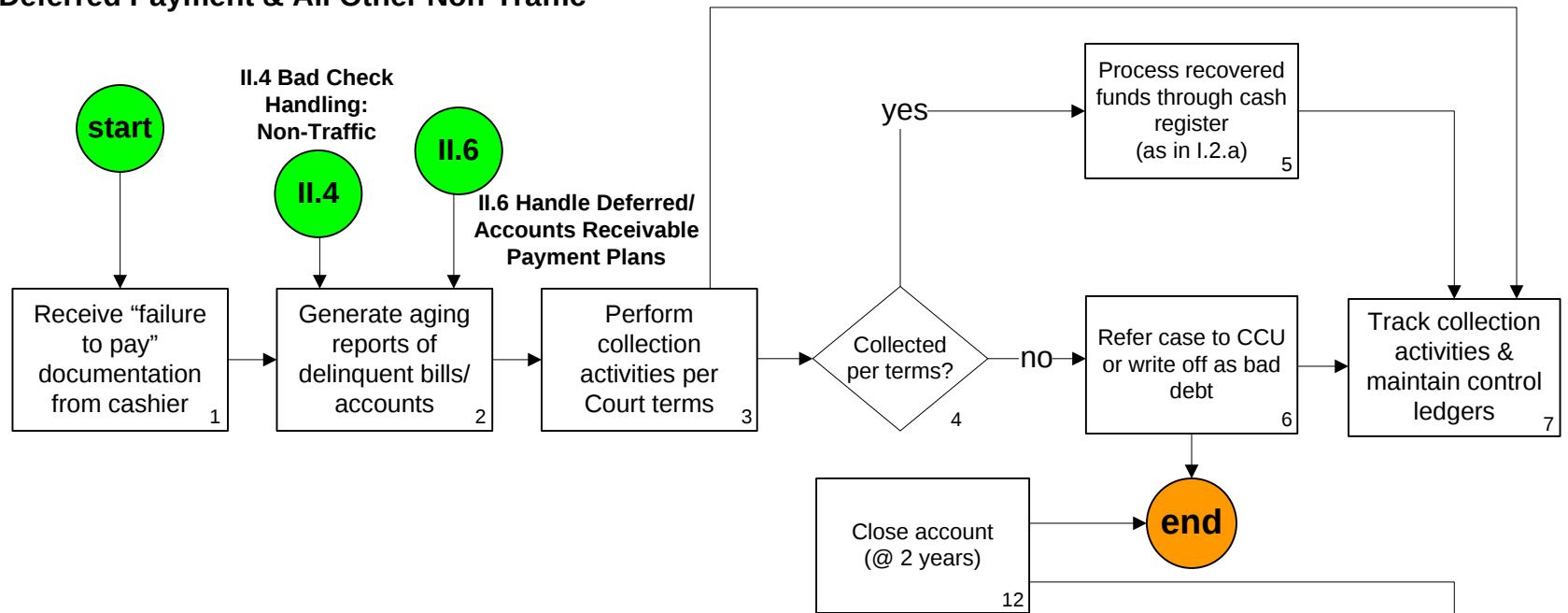
Supporting
Tools



II.5 “As-Is” - Perform Collection (District Court)

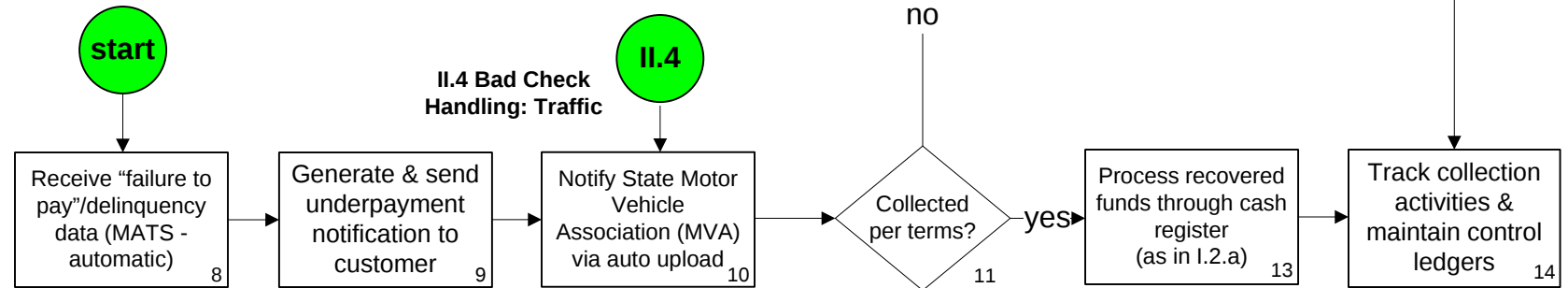
All Deferred Payment & All Other Non-Traffic

District Court
Accounting
Department

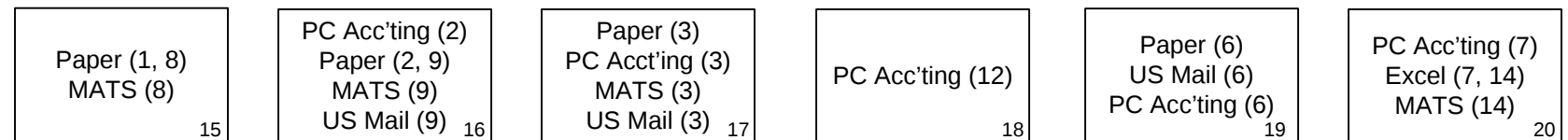


Traffic Collections (Excl Deferred Payment Plan Collections)

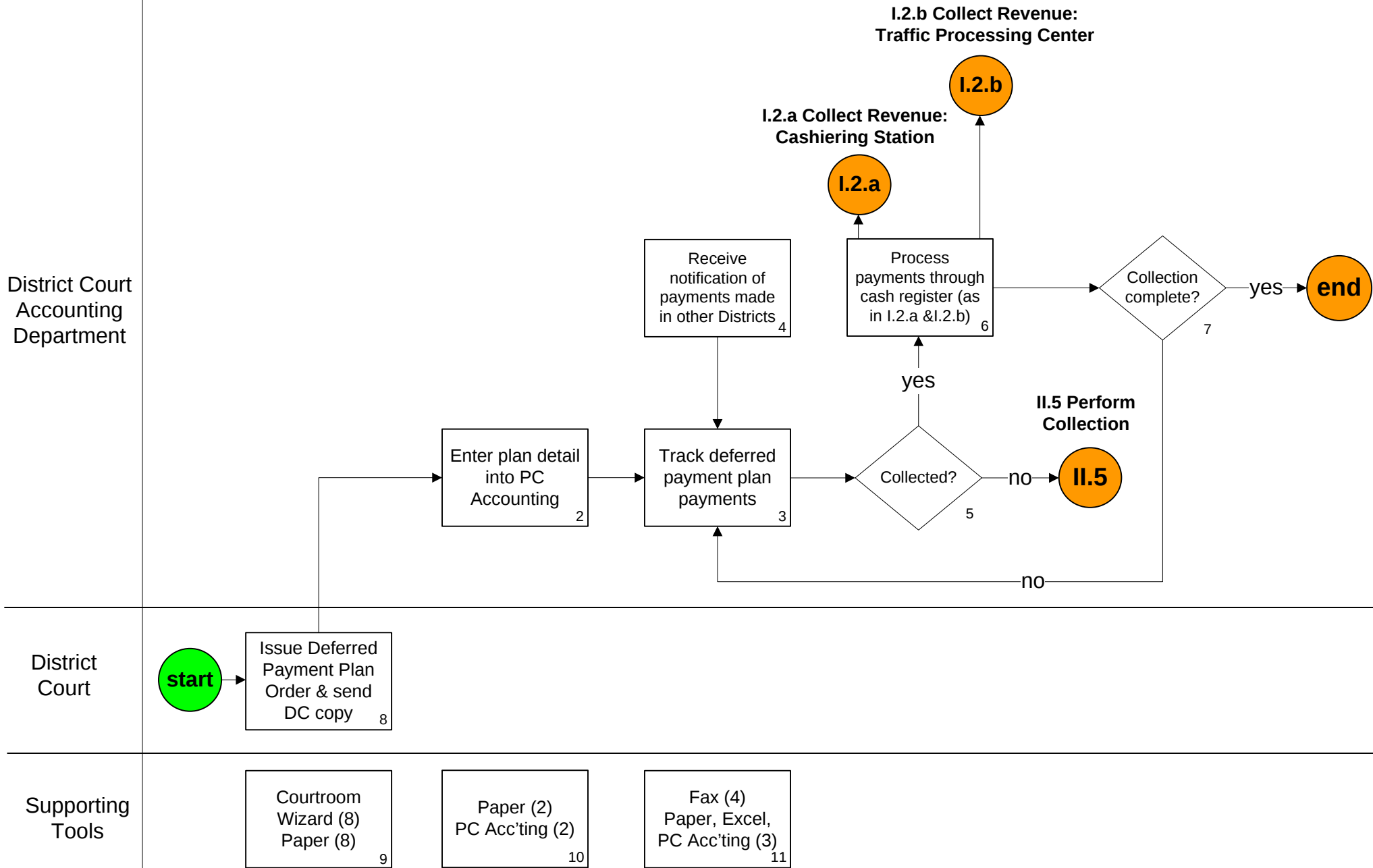
District Court
Traffic
Processing
Center



Supporting
Tools

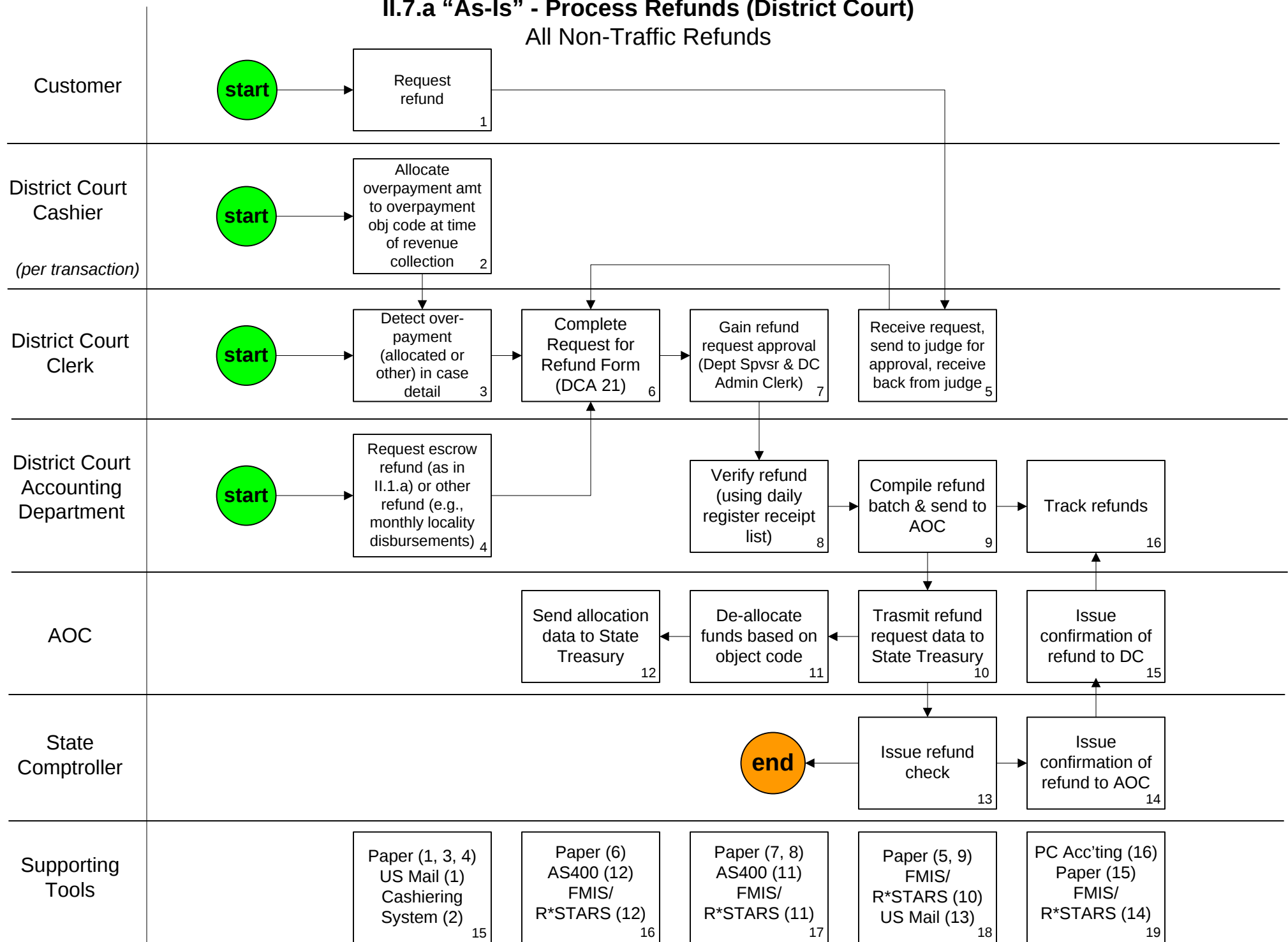


II.6 "As-Is" - Handle Deferred/Accounts Receivable Payment Plans (District Court)



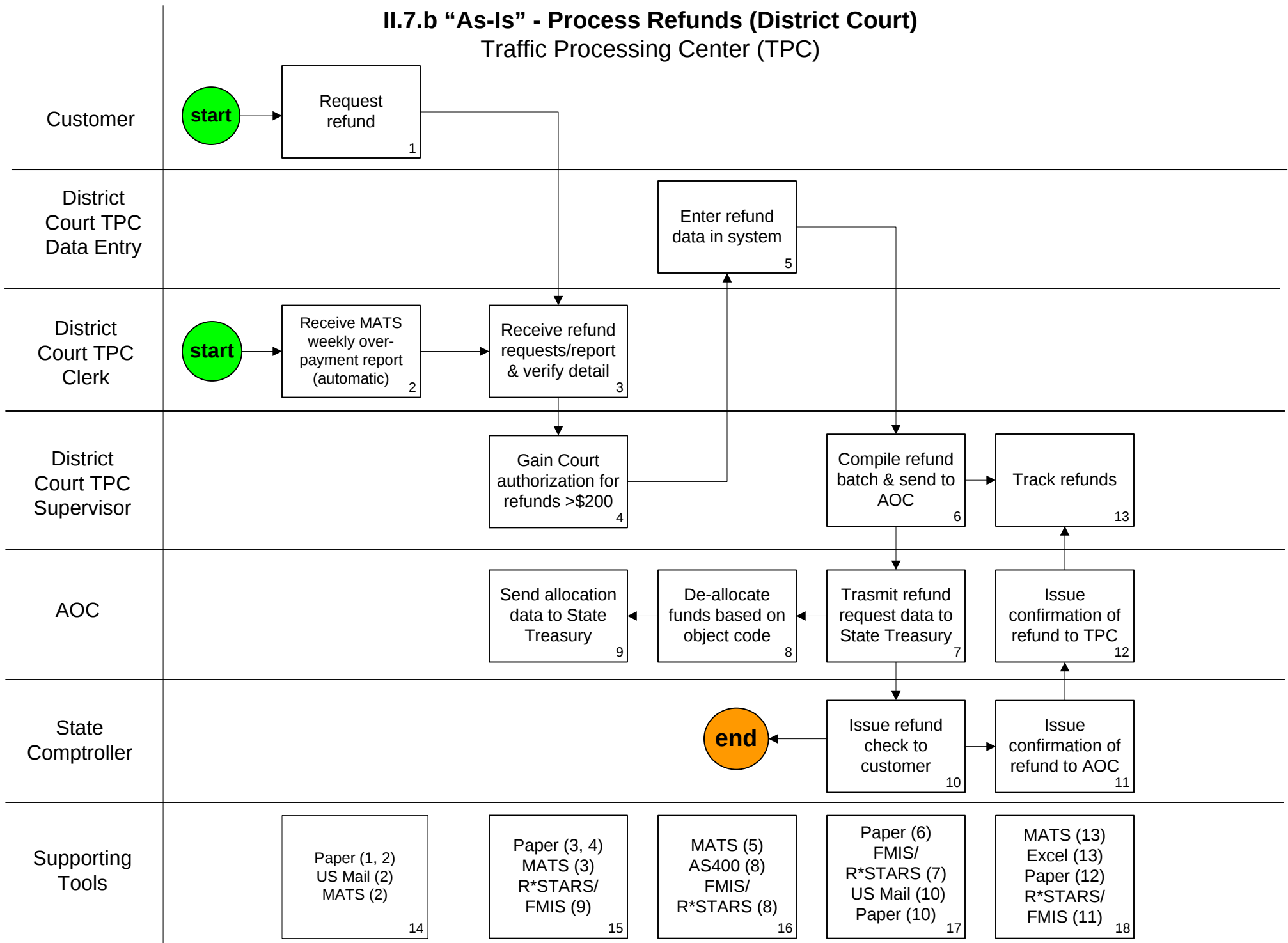
II.7.a “As-Is” - Process Refunds (District Court)

All Non-Traffic Refunds



II.7.b “As-Is” - Process Refunds (District Court)

Traffic Processing Center (TPC)



II.8 “As-Is” - Perform Standard Reporting (District Court)

Summary of Standard Reporting

