



**COURT FINANCIAL MANAGEMENT  
HANDBOOK**

**FOR**

**TEXAS COUNTIES**

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JANUARY 2006

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## INTRODUCTION

### Court Financial Management

The goals of those associated with the court system are pretty much the same—better government that is more efficient and effective, fair, and accountable to the public. Regardless of the size and complexity of the court, the financial management system should be able to show the same thing—who did what, when they did it, and what or how much was involved. This holds true whether the court is totally manual, totally automated, or somewhere in between.

The purpose of this handbook is to help improve financial management in Texas justice, county-level, and district courts. It is based on the premise that **when it comes to financial management—what you do not know can hurt you**. The unknown and unfamiliar cause the most fear and anxiety. Therefore, the more the judiciary knows about basic financial management, the better off the judiciary and county government will be. The result will be improved financial management in the judiciary—better accounting, better internal controls, better cash management, and better audit results.

The approach in this handbook is to: (1) familiarize the judiciary with county auditors— who they are, what they do, and why they do it; (2) present an easy-to-understand explanation of what internal controls are and why they are important to the courts; and (3) present practical information on a wide range of financial management topics that the courts can use to gauge and improve their financial management operations.

Over the years, the Office of Court Administration has received numerous questions from district judges about county auditors. As a result, materials have also been included to assist district judges in their responsibilities relating to hiring and evaluating county auditors.

### Disclaimer

This handbook is to aid judges, clerks, county auditors, and others by providing practical, up-to-date information on various topics regarding justice, county-level, and district court financial management. No express or implied warranties regarding the use or accuracy of this handbook are made by the OFFICE OF COURT ADMINISTRATION, the AUTHORS, or the EDITORS. This HANDBOOK is being distributed with the understanding that the OFFICE OF COURT ADMINISTRATION, the AUTHORS, and the EDITORS are not engaged in rendering legal, accounting, or other professional advice. When dealing with specific legal matters, attorneys should consult original sources and rely on their own knowledge and experience. Other readers should consult appropriate professionals for accounting, legal, or other advice.

## **Questions and Comments**

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