



Minnesota Judicial Branch Policy

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Financial Internal Control Structure Policy

I. POLICY STATEMENT

It is the policy of the Minnesota Judicial Branch to promote financial effectiveness and efficiency, safeguard public funds, minimize instances of fraud, waste, and abuse, and ensure compliance with federal and state law by establishing a system of internal controls across the judicial branch of the state of Minnesota. Uniform policies shall be established to ensure the Judicial Branch operates with effectiveness and efficiency of operations and provides reliability of financial reporting. This policy applies to all Judicial Branch employees.

“Internal Controls” is a process designed to help the organization accomplish specific goals and objectives: effectiveness and efficiency of operations and use of resources; reliability and integrity of financial reporting; compliance with applicable laws, policies and regulations; and safeguarding of assets.

II. IMPLEMENTATION AUTHORITY

Implementation of this policy shall be the responsibility of the State Court Administrator, acting as the Judicial Council’s agent.

III. EXECUTIVE LIMITATIONS

In carrying out this implementation authority, the State Court Administrator shall consult with the Judicial Administrators and Directors Advisory Workgroup (JAD).