



## Minnesota Judicial Branch Policy

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| <b>Policy Source:</b>    | Minnesota Judicial Council          |
| <b>Policy Number:</b>    | 1102                                |
| <b>Category:</b>         | Internal Control and Accountability |
| <b>Title:</b>            | Internal Control Structure          |
| <b>Effective Date:</b>   | January 20, 2012; January 1, 2021   |
| <b>Revision Date(s):</b> | December 17, 2020                   |

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### Internal Control Structure

#### 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, reduce risk 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 and Judicial Officers.

#### 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).