



**Nicole Galloway, CPA**

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**Missouri State Auditor**

**Forty-Fifth Judicial Circuit  
Lincoln County**

Report No. 2019-113

November 2019

[auditor.mo.gov](http://auditor.mo.gov)



**Nicole Galloway, CPA**  
Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of the Forty-Fifth Judicial Circuit Lincoln County

Disbursements	Significant weaknesses exist in the controls and procedures over the disbursements of the Circuit Clerk's office. The former Circuit Clerk made purchases from the Interest Fund that were not in compliance with statutory restrictions and did not maintain supporting documentation for some Interest Fund disbursements. The current Circuit Clerk did not have adequate controls and procedures over municipal fine receipts and disbursements.
Accounting Controls and Procedures	We identified significant weaknesses with accounting controls and procedures. The former Circuit Clerk did not adequately segregate accounting duties or perform adequate independent and/or supervisory reviews of accounting and bank records. The former and current Circuit Clerks did not perform monthly bank reconciliations for all bank accounts maintained by the office and supervisory reviews of bank reconciliations performed by the former Circuit Clerk for the general bank account were not always documented. The Circuit Clerk's office has not performed procedures to routinely follow up on outstanding checks. The office's accounting clerks are allowed to void monetary transactions without independent review or approval and no independent or supervisory reviews are performed for fee adjustments in the Judicial Information System (JIS). Periodic reviews of user access to data and other information in the JIS are not performed to ensure access rights are commensurate with job responsibilities and remain appropriate. The former Circuit Clerk did not maintain passport fees and report passport fee expenditures in accordance with state law.
Non-Judiciary Email	The current Circuit Clerk did not comply with OSCA electronic security policies.

In the areas audited, the overall performance of this entity was **Fair**.\*

\*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

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# Forty-Fifth Judicial Circuit

## Lincoln County

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## **NICOLE GALLOWAY, CPA**

### **Missouri State Auditor**

Presiding Judge and Court en Banc  
and  
Circuit Clerk of the  
Forty-Fifth Judicial Circuit  
Lincoln County, Missouri

We have audited certain operations of the Forty-Fifth Judicial Circuit, Lincoln County in fulfillment of our duties under Chapter 29, RSMo. Due to concerns regarding Interest Fund disbursements, the State Auditor initiated the audit. The scope of our audit included, but was not necessarily limited to, the 3 years ended December 31, 2018. The objectives of our audit were to:

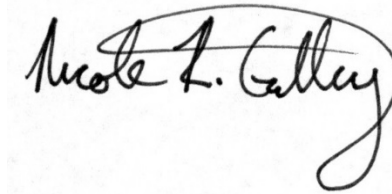
1. Evaluate the court's internal controls over significant financial functions.
2. Evaluate the court's compliance with certain legal provisions.
3. Evaluate the court's compliance with certain court operating rules.
4. Determine if improper use of public resources occurred and, if so, quantify the amount to the extent possible.

Our methodology included reviewing written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the court, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the court's management, the Office of State Courts Administrator, and Lincoln County and was not subjected to the procedures applied in our audit of the court.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, (3) noncompliance with court operating rules, and (4) improper and/or unsupported disbursements totaling approximately \$10,040. The accompanying Management Advisory Report presents our findings arising from our audit of the Forty-Fifth Judicial Circuit, Lincoln County.

A handwritten signature in black ink that reads "Nicole R. Galloway". The signature is written in a cursive style with a large, looping flourish at the end of the name.

Nicole R. Galloway, CPA  
State Auditor

The following auditors participated in the preparation of this report:

Senior Director:	Douglas J. Porting, CPA, CFE
Audit Manager:	Josh Allen, CPA, CFE, CGAP
In-Charge Auditor:	Emily Barraclough, CPA
Audit Staff:	Catherine Pence

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# Forty-Fifth Judicial Circuit

## Lincoln County

### Introduction

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### Background

The Circuit Clerk's office collects various fines, bonds, garnishments, court costs, and other fees for Lincoln County. Monies collected by the Lincoln County Circuit Clerk's office totaled approximately \$2,057,500 during the year ended December 31, 2018.

Grace Sinclair was elected Lincoln County Circuit Clerk in November 2006, took office in January 2007, and served as Lincoln County Circuit Clerk through December 31, 2018. Grace Sinclair is referred to as the former Circuit Clerk throughout this report. Karla Allsberry was elected Lincoln County Circuit Clerk in November 2018 and took office on January 1, 2019. Karla Allsberry is referred to as the current Circuit Clerk throughout this report. Patrick Flynn was elected Presiding Judge of the 45th Judicial Circuit in November 2018 and also took office on January 1, 2019.

From December 2018 to February 2019, 9 deputy clerks, including two clerks primarily responsible for accounting functions, left employment with the Circuit Clerk's office, causing a significant disruption to the operations of the office. On January 11, 2019, the Court en Banc voted to remove the current Circuit Clerk's appointing authority over all non-statutory state-paid positions assigned to the Circuit Court of Lincoln County and also removed her custodial duties over personnel records for the deputy clerks. The measure authorized the Presiding Judge to perform both functions formerly performed by the current Circuit Clerk. Three of the four circuit judges voted to approve the measure. Gregory Allsberry, Associate Circuit Judge Division 3 of the 45th Judicial Circuit and husband of Karla Allsberry, abstained from voting on the measure.

In March 2019, the State Auditor's Office (SAO) received complaints through its Whistleblower Hotline alleging possible fiscal mismanagement within the office of the former Lincoln County Circuit Clerk. The SAO conducted an initial review of these matters under Section 29.221, RSMo. After a review of the documentation and communications provided, the SAO determined an audit of the 45th Judicial Circuit Court-Lincoln County was warranted. The SAO began the audit of certain operations of the Circuit Court on May 20, 2019. The scope of our audit included, but was not necessarily limited to, the period of January 1, 2016, through December 31, 2018.

On May 28, 2019, Karla Allsberry was suspended from office and placed on administrative leave by Presiding Judge Patrick Flynn. The Presiding Judge appointed Dianne Doll as the temporary Circuit Clerk. Dianne Doll is referred to as the temporary Circuit Clerk throughout this report. On July 10, 2019, the SAO received a letter (see Appendix A) from the Missouri Attorney General's Office (AGO) requesting investigative assistance regarding public corruption allegations submitted to the AGO by Presiding Judge Patrick Flynn. As a result of the AGO's request for investigative assistance, we also performed limited procedures for the period of January 1, 2019, through June 2019.

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# Forty-Fifth Judicial Circuit

## Lincoln County

### Management Advisory Report - State Auditor's Findings

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#### **1. Disbursements**

Significant weaknesses exist in the controls and procedures over the disbursements of the Circuit Clerk's office.

##### 1.1 Interest Fund

The former Circuit Clerk made purchases from the Interest Fund that were not in compliance with statutory restrictions and did not maintain supporting documentation for some Interest Fund disbursements.

The statutory purpose of the Interest Fund is to provide funding for the operation of the Circuit Clerk's office. The office's Interest Fund is maintained in a separate bank account and checks require only one signature without independent review. Expenditures from the Interest Fund from 2016 through 2018 totaled approximately \$23,400. On December 28, 2018, the former Circuit Clerk transferred approximately \$8,600 from the Interest Fund account into the Circuit Clerk's general bank account and closed the Interest Fund account. The former Circuit Clerk then disbursed \$28,089 of accumulated interest proceeds and passport fees (see MAR finding number 2.6) from the Circuit Court's general bank account to Lincoln County's General Revenue Fund. The current Circuit Clerk reestablished the Interest Fund bank account on February 28, 2019.

We reviewed expenditures from the Interest Fund for the period of January 2016 through December 2018 and noted expenditures totaling \$1,875 were unnecessary for the operations of the Circuit Clerk's office and not in compliance with state law. We also identified expenditures totaling \$3,905 that were unsupported by adequate documentation, so it cannot be determined whether the expenditures were reasonable, necessary, and in compliance with state law. The former Circuit Clerk also wrote checks to herself from the Interest Fund totaling \$4,260 for cell phone reimbursements. These cell phone reimbursements were not independently reviewed or authorized and adequate supporting documentation for the reimbursements was not maintained.

##### Unnecessary disbursements

Disbursements with supporting documentation identified as unnecessary for the operation of the court included:

- Purchases of t-shirts, tumblers, PopSockets, and Koozies for court employees totaling \$986.
- Purchases of gift cards totaling \$240 and food totaling \$165 for employee recognition on "Secretary's Day." Gifts cards were provided to deputy clerks, the secretary to the Presiding Judge, and the drug court administrator.
- A \$138 purchase of two engraved plaques for retirement gifts for two deputy clerks.
- Various purchases of utensils, plates, napkins, and food for the Justice Center kitchen totaling \$240.



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- Lunch for the former Circuit Clerk and other county officials totaling \$106.

Unsupported disbursements

We noted other expenditures totaling \$3,905 did not have supporting documentation. Without supporting documentation, we could not substantiate the purpose of the transaction or determine the specific items purchased. However, based on a review of the description written on the memo line of the checks and discussions with the former Circuit Clerk, some of the unsupported disbursements also appear unreasonable, unnecessary for the operations of the office, and not in compliance with state law. Disbursements without supporting documentation included:

- A \$169 disbursement for t-shirts for the deputy clerks.
- A \$262 disbursement to the former Circuit Clerk. The reason for the disbursement could not be determined.
- A \$681 reimbursement to the former Circuit Clerk for lodging and meals for a conference in 2016.
- Two disbursements for office lunches totaling \$200.
- A \$154 disbursement to a restaurant in Troy, Missouri. The check's memo line did not indicate a purpose for the purchase.
- A \$171 reimbursement check to the former Circuit Clerk for a Christmas lunch and gifts for the deputy clerks.
- A \$20 check to the Lincoln Circuit Court for a cash shortage in a court deposit.
- Postage expenses totaling \$1,420.
- Other items such as mileage reimbursements, meals, and kitchen supplies totaling \$828.

Phone reimbursements

Beginning in June 2016 through November 2017, the former Circuit Clerk wrote 9 checks from the Interest Fund to reimburse herself for using her private cell phone for court business. These reimbursements totaled \$4,260 and were for phone usage covering 120 months from January 2007 through December 2018.

The county's cell phone policy provides a listing of county officials and employees whose job duties were assumed to require cell phone usage. This listing includes two associate judges, but does not include the Circuit Clerk. Other officials and employees could submit requests to the county for monthly stipends for cell phone usage. During 2016, the Lincoln County Commission paid four cell phone stipends to the former Circuit Clerk totaling \$480 covering the period of October 2015 through September 2016.

On November 27, 2017, the County Commission amended its cell phone policy to exclude officials and employees who were not on the county's payroll and were also not assumed to require cell phone usage from receiving the monthly stipends. The Circuit Clerk is not a county employee and was not





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listed as an official requiring cell phone usage; therefore she became excluded from the county's cell phone reimbursement policy. However, the former Circuit Clerk wrote a check to herself in late 2017 for \$420 for calendar year 2018 cell phone use. The check cleared the bank on November 27, 2017, the same day the County Commission amended the cell phone policy.

The former Circuit Clerk indicated she used the Lincoln County cell phone policy to determine the monthly stipend amounts but could not explain differences between the county's monthly stipend rates and the amount she reimbursed herself. For example, the county's policy in April 2012 set the stipend amount at \$30 per month. However, on October 10, 2016, the former Circuit Clerk wrote a check to herself for \$900 for cell phone usage during the years 2011, 2012, and 2013 at a rate of \$25 per month. On November 10, 2016, the Circuit Clerk wrote another check to herself for \$600. A handwritten note signed by the former Circuit Clerk indicates the check was to provide additional reimbursement for cell phone usage for the years 2011 through 2015. The amount represents reimbursement of an additional \$10 per month for that period.

Other monthly rates used by the former Circuit Clerk ranged from \$20 to \$50 per month. No documentation was maintained to support the propriety of the amounts reimbursed. Also, in some cases, the reimbursements to herself were written significantly later than the stated reimbursement period. For instance, in June and October 2016, the former Circuit Clerk wrote three checks to herself to reimburse for cell phone usage for the years 2007 through March 2015 for a total of \$2,460.

At other times, the former Circuit Clerk paid herself in advance of the reimbursement period. For instance, we noted that she wrote a check to herself in the amount of \$735 in August 2017. No documentation was maintained to support the payment and no description was written in the memo line of the check. When we asked her about this payment, the former Circuit Clerk indicated the disbursement consisted of a \$420 prepayment for calendar year 2018 cell phone usage, \$72 for Justice Center kitchen supplies, and \$243 for mileage and meal reimbursements. However, as previously mentioned, in November 2017 the former Circuit Clerk wrote a \$420 check to herself for 2018 cell phone usage and was therefore paid twice for the same period. When we asked her about the duplicate payment, the former Circuit Clerk indicated the second payment was an oversight and immediately wrote a \$420 check to the Lincoln County Circuit Court to reimburse the Interest Fund.

## Conclusion

Section 483.310, RSMo, authorizes the Circuit Clerk to invest funds paid into the registry of the court. Income earned from these investments may be used by the Circuit Clerk to pay for bonds on employees, rent on safety deposit



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boxes, court and state publications, and other expenditures of the Circuit Clerk's office.

Detailed supporting documentation improves the court's transparency and provides better documentation of the items purchased to ensure expenditures are reasonable and in compliance with statutory restrictions. Supervisory and/or independent review of disbursements helps ensure public funds are spent only on items necessary and beneficial to the court. County residents have placed a fiduciary trust in their public officials to spend public funds in a prudent and necessary manner. In addition, in situations where a public official is writing checks to himself or herself, in the interest of accountability and transparency, there should be clearly documented authority to receive the payments.

## 1.2 Municipal fines

The current Circuit Clerk did not have adequate controls and procedures over municipal fine receipts and disbursements. The Circuit Clerk's office records and receipts payments for state and municipal traffic tickets. Monies owed to the state and municipalities, based on the type of ticket, are normally disbursed by the Circuit Clerk's office on a monthly basis.

In January 2019, due to staff turnover, a deputy clerk was reassigned to record municipal traffic tickets. From January 1, 2019 through May 10, 2019, the deputy clerk incorrectly coded municipal traffic ticket fines as state traffic ticket fines in the Judicial Information System (JIS), the Missouri Courts automated case management system. This miscoding resulted in fines of \$46,311 collected for municipal traffic tickets being erroneously disbursed to the state instead of the local municipalities.

The Circuit Clerk's office became aware of the errors in February 2019 due to inquiries from municipalities. However, the cause of the errors and the necessary correction was not determined until May 2019. The coding errors were corrected within JIS during May 2019. On May 22, 2019, the Circuit Clerk's office disbursed \$45,546 due to the municipalities from state fees in order to correct the prior overpayments to the state. During our review, we noted these disbursements were \$765 less than the errors identified. We discussed this issue with the temporary Circuit Clerk so it could be investigated further.

Other errors identified included an additional \$1,108 of erroneously entered municipal traffic ticket collections during May 11, 2019 through July 21, 2019. In addition, the Office of State Courts Administrator (OSCA) identified municipal fines assessed of \$5,795 were coded incorrectly for unpaid municipal tickets. Had payments been collected on these unpaid tickets, the coding error would have caused the monies collected to be similarly disbursed incorrectly. The temporary Circuit Clerk indicated the office is in the process



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of correcting the coding errors and ensuring any related or subsequent payments are properly disbursed to the municipalities.

Adequate oversight of accounting functions helps ensure all transactions are accounted for properly. To ensure disbursements are appropriate, the Circuit Clerk's office should ensure the disbursement information is complete and accurate.

## Recommendations

The Circuit Clerk:

- 1.1 Establish procedures to ensure Interest Fund disbursements are reasonable, necessary to the operations of the office, in compliance with statutory restrictions, sufficiently documented, and properly authorized. The Circuit Clerk should also ensure all disbursements receive supervisory and/or independent review.
- 1.2 Ensure adequate controls and procedures are in place to ensure coding of fines and fees and related disbursements are complete and accurate. In addition, the Circuit Clerk's office should ensure any concerns brought to the attention of the office are timely investigated and resolved.

## Auditee's Response

*The former Circuit Clerk's written response is included at Appendix B. The former Circuit Clerk was not requested to respond to finding 1.2.*

*The Presiding Judge and the temporary Circuit Clerk's written response is included at Appendix C.*

*The current Circuit Clerk's written response is included at Appendix D. The current Circuit Clerk was not requested to respond to finding 1.1.*

## Auditor's Comment

- 1.1 The former Circuit Clerk's response states the expenditures identified in the audit report were reasonable expenses of the Circuit Clerk's office. However, the purchases identified as unreasonable did not relate to items necessary for the operation of the Circuit Clerk's office and therefore are not in compliance with state law.

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## 2. Accounting Controls and Procedures

We identified significant weaknesses with accounting controls and procedures.

Court records indicate receipts collected during the year ended December 31, 2018, totaled approximately \$2,057,500. Fines, bonds, garnishments, court costs, and other receipts are collected; recorded in the JIS, and deposited into the Circuit Clerk's general bank account by the Circuit Clerk. In addition to the general and interest fund bank accounts, the Circuit Clerk's office



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maintains a jury account, time payment account, supervised visitation account, juvenile victim compensation account, and family court account.

## 2.1 Segregation of duties

The former Circuit Clerk did not adequately segregate accounting duties or perform adequate independent and/or supervisory reviews of accounting and bank records. An accounting clerk's duties for the general bank account included receipting and recording payments, reconciling, and preparing and signing checks. In addition, the former Circuit Clerk prepared and signed checks for most of the other 6 bank accounts without independent review.

Thorough independent and/or supervisory reviews help ensure all assets are accounted for and adequately safeguarded. If proper segregation of duties are not implemented, documented independent and/or supervisory reviews of accounting and bank records are necessary.

## 2.2 Bank reconciliations

The former and current Circuit Clerks did not perform monthly bank reconciliations for all bank accounts maintained by the office and supervisory reviews of bank reconciliations performed for the general bank account were not always documented. The former Circuit Clerk indicated she reviewed the monthly bank reconciliations prepared by office personnel for the court's general bank account but these reviews were not always documented.

The current Circuit Clerk was put on administrative leave by the Presiding Judge on May 28, 2019. Prior to her suspension, the current Circuit Clerk had not reconciled any of the court's bank accounts since taking office in January 2019. The current Circuit Clerk indicated she had requested OSCA's assistance to complete the bank reconciliations. After the current Circuit Clerk's suspension, the temporary Circuit Clerk completed general account bank reconciliations for some months with the assistance of OSCA. As of July 11, 2019, the Circuit Clerk's office had completed the general account bank reconciliations for December 2018, January through March 2019, and May 2019.

Missouri Supreme Court Operating Rule 4.59 requires reconciling all bank balances and open items records at least monthly. Timely bank reconciliations are necessary to ensure accounting records balance, transactions are properly recorded, and errors or discrepancies are detected and corrected timely. Thorough independent and/or supervisory reviews help ensure all assets are adequately safeguarded.

## 2.3 Outstanding checks

The Circuit Clerk's office has not performed procedures to routinely follow up on outstanding checks. As of May 31, 2019, 15 checks totaling \$5,945 had been outstanding for more than a year, with some dating back to February 2018.



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Procedures to routinely follow up on outstanding checks are necessary to prevent the accumulation of monies in the account and ensure monies are appropriately disbursed to the payee or as otherwise provided by state law.

## 2.4 Voided and fee adjustment transactions

The office's accounting clerks are allowed to void monetary transactions without independent review or approval and no independent or supervisory reviews are performed for fee adjustments in the JIS.

Voided monetary transactions entered by deputy clerks are reviewed and approved by the accounting clerk and the backup accounting clerk. However, no independent or supervisory reviews are similarly performed of voided transactions entered by the accounting clerks. Voided monetary receipts entered by the accounting clerks totaled approximately \$211,000 during the 3 years ended December 31, 2018.

Also, no independent or supervisory reviews are performed for fee adjustments entered in the JIS by office personnel. Fee adjustments entered by personnel of the Circuit Clerk's office totaled approximately \$345,000 during the 3 years ended December 31, 2018. Personnel with access to enter fee adjustments in JIS included 8 deputy and accounting clerks, the Circuit Clerk, the Presiding Judge's secretary, the Alternative Dispute Resolution Program Specialist, and the Treatment Court Administrator. As noted in section 2.5, 12 of the 16 JIS users had unlimited access within the JIS.

An independent and/or supervisory review and approval of voided transactions and fee adjustments is necessary to help ensure such transactions are appropriate and reduce the risk of loss, theft, or misuse of funds.

## 2.5 Periodic review of user accounts

Periodic reviews of user access to data and other information in the JIS are not performed to ensure access rights are commensurate with job responsibilities and remain appropriate. As a result, some court personnel have inappropriate access to initiate and modify transactions within the JIS.

We obtained a report from the OSCA of user accounts having access to the JIS as of December 2018. This report showed 12 of the 16 JIS users had unlimited access within the JIS and had the ability to process receipts, record and void transactions, process fee adjustments, prepare deposits, and print checks. Some of these users had significantly more access than required to perform their job responsibilities.

Periodic reviews of user accounts ensure the right type and level of access, corresponding to each user's job responsibilities, has been provided.

## 2.6 Passport fees

The former Circuit Clerk did not maintain passport fees and report passport fee expenditures in accordance with state law. In December 2018, the former Circuit Clerk transferred \$4,244 of passport fees held in the Circuit Clerk's interest account to the County Treasurer for deposit in the county's General



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Revenue Fund. In addition, the former Circuit Clerk did not provide statutorily required reports to the Presiding Judge and the OSCA.

Section 483.537, RSMo, states that the clerk of any state court who, by deputy or otherwise, takes or processes applications for passports or their renewal shall account for the fees charged for such service and for the expenditure of such fee in an annual report made to the presiding judge and the OSCA. Such fees shall be used only for the maintenance of the courthouse or to fund operations of the circuit court.

## Recommendations

The Circuit Clerk:

- 2.1 Segregate accounting duties to the extent possible or ensure independent and/or supervisory reviews of detailed accounting and bank records are performed and documented.
- 2.2 Perform monthly bank reconciliations of all bank accounts timely and ensure supervisory reviews of bank reconciliations are documented.
- 2.3 Establish procedures to routinely investigate outstanding checks. Old outstanding checks should be voided and reissued to payees that can be readily located. If payees cannot be located, the monies should be disposed of in accordance with state law.
- 2.4 Require an independent and/or supervisory review and approval of all voided transactions and fee adjustments made in the JIS.
- 2.5 Periodically review user access to data and other information resources within the JIS to ensure access rights are commensurate with job duties and responsibilities.
- 2.6 Ensure passport fees are maintained and reported as required by state law. To ensure compliance with statutory requirements, the Circuit Clerk should work with county officials to return the transferred passport fees to the Circuit Clerk's office.

## Auditee's Response

*The former Circuit Clerk's written response is included at Appendix B. The former Circuit Clerk declined to respond to findings 2.1, 2.4, and 2.5.*

*The Presiding Judge and the temporary Circuit Clerk's written response is included at Appendix C.*

*The current Circuit Clerk's written response is included at Appendix D. The current Circuit Clerk was not requested to respond to findings 2.1 and 2.6.*



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### 3. Non-Judiciary Email

The current Circuit Clerk did not comply with OSCA electronic security policies.

Upon taking office, the current Circuit Clerk used a private email address to register an online banking profile for the bank accounts maintained by the Circuit Clerk's office. This private email address, rather than an OSCA assigned email address, was registered with the bank from January 14, 2019, until June 7, 2019. The username of the private email address made reference to her public office. This private email address was also used to obtain online pricing information for jury summons envelopes. The pricing documents reflecting the private email usage were submitted to the county in February 2019.

OSCA Missouri Judiciary Electronic Information Security Guidelines Section 400.01 states that judiciary email shall be sent and received only through the judiciary user's official assigned email address.

#### Recommendation

The Circuit Clerk ensure email messages for court business are sent and received only through the judiciary user's official assigned email address.

#### Auditee's Response

*The Presiding Judge and the temporary Circuit Clerk's written response is included at Appendix C.*

*The current Circuit Clerk's written response is included at Appendix D.*

#### Auditor's Comment

The current Circuit Clerk's statement that audit staff refused to meet with her is misleading. Audit staff made no such refusal. At no point did the current Circuit Clerk indicate an in-person meeting was necessary to discuss the issues raised in her response. Audit staff received numerous document submittals, emails, and conducted extensive phone conversations with the current Circuit Clerk during the months of May, June, and July of 2019. In addition, audit staff met with the current Circuit Clerk on October 2, 2019, for more than 2 hours to discuss any concerns or questions regarding the audit report. During this meeting, the current Circuit Clerk did not submit any additional information regarding court operations that had not been previously communicated to audit staff.

# Forty-Fifth Judicial Circuit

## Lincoln County

### Organization and Statistical Information

The Forty-Fifth Judicial Circuit consists of Lincoln County as well as Pike County.

The Forty-Fifth Judicial Circuit consists of 1 circuit judge and 3 associate judges. The circuit judge hears cases in Lincoln and Pike counties. Of the 3 associate circuit judges, 2 are located in Lincoln County and 1 in Pike County. Circuit personnel located in Pike County are not included in the scope of the audit.

#### Personnel

At December 31, 2018, the judges and Circuit Clerk of the Forty-Fifth Judicial Circuit, Lincoln County, were as follows:

Title	Name
Circuit Judge <sup>1 2</sup>	Chris Kunza Mennemeyer
Associate Circuit Judge <sup>1</sup>	James D. Beck
Associate Circuit Judge <sup>1</sup>	Gregory K. Allsberry
Circuit Clerk <sup>3</sup>	Grace Sinclair

<sup>1</sup> The Circuit Judge, and Associate Circuit Judges Beck and Allsberry are located in Lincoln County but also hear cases in Pike County.

<sup>2</sup> Patrick Flynn replaced Chris Mennemeyer as Circuit Judge in January 2019.

<sup>3</sup> Karla Allsberry replaced Grace Sinclair as Circuit Clerk in January 2019. On May 28, 2019, Judge Flynn placed Karla Allsberry on administrative leave and appointed Dianne Doll as the temporary Circuit Clerk.

In addition, the Forty-Fifth Judicial Circuit, Lincoln County, employed 18 full-time employees and 3 part-time employees on December 31, 2018.

#### Financial Information

Receipts of the Forty-Fifth Judicial Circuit, Lincoln County, were as follows:

	Year Ended December 31, 2018
Court deposits, fees, bonds, and other	\$2,034,892
Interest income	22,656
<b>Total</b>	<b>\$2,057,548</b>

#### Caseload Information

From the Office of State Courts Administrator Missouri Judicial Reports, case filings of the Forty-Fifth Judicial Circuit, Lincoln County, were as follows:

	Year Ended June 30, 2018
Civil	2,364
Criminal	3,905
Juvenile	164
Probate	232
<b>Total</b>	<b>6,665</b>





Appendix A  
Forty-Fifth Judicial Circuit-Lincoln County  
Letter from the Missouri Attorney General's Office



MISSOURI ATTORNEY GENERAL  
ERIC SCHMITT

July 10, 2019

Missouri State Auditor's Office  
Public Corruption and Fraud Division  
c/o Pamela Allison  
PO Box 869  
Jefferson City, MO 65102

*Re: Public Corruption Complaint by Judge Patrick Flynn*

Dear Ms. Allison,

The Missouri Attorney General's Office is requesting investigative assistance regarding public corruption allegations submitted to our office by Lincoln County Presiding Judge Patrick Flynn. His complaint relates to the suspected waste of public resources by the Lincoln County Circuit Clerk, Karla Allsberry. I am enclosing some of the documentation we have in the matter.

If you have any clarifying questions regarding Judge Flynn's complaint, I will make myself available.

Thank you for your assistance in this matter.

Respectfully,

Steven M. Kretzer  
Assistant Attorney General

Cc:Lauren Oliver  
Enclosures

Supreme Court Building  
207 W. High Street  
P.O. Box 899  
Jefferson City, MO 65102  
Phone: (573) 751-3321  
Fax: (573) 751-0774  
[www.ago.mo.gov](http://www.ago.mo.gov)

Auditor's Note

The documentation referenced in this letter did not relate to the specific allegations of Presiding Judge Patrick Flynn's complaint.



Appendix B  
Forty-Fifth Judicial Circuit-Lincoln County  
Former Circuit Clerk's Response

October 16, 2019

Nicole Galloway, CPA  
Missouri State Auditor

Re: Auditees response

Dear Auditor Galloway,

You have provided me with a draft of your Management Advisory Report. At your request, I'm providing my response to some of your specific findings.

1.1 Interest Fund

I disagree with the report that the disbursements from the Interest Fund were unreasonable expenditures of the Circuit Clerk's Office.

- a. Cell Phone- The Circuit Clerk is on-call 24 hours a day, seven days a week. As Circuit Clerk I would be called after hours to discuss protection orders, warrants, and involuntary commitment petitions. I believe a partial cell phone reimbursement is an expenditure of the Circuit Clerk's Office.
- b. Purchases were made for Circuit Court employees. I do believe these fall into expenditures of the Circuit Clerk's Office. State of Missouri employees are the lowest paid in the nation. These purchases/gifts helped build moral and showed an appreciation for the dedication in the employees of the Lincoln County Circuit Court. Some of these expenditures were used for jury meals and supplies. I do not agree that the expenditures were unreasonable. The interest money was turned over to the County of Lincoln in 2018. The County is responsible for providing a yearly operating budget for the Circuit Clerk's Office.

2.2 Monthly bank reconciliations were performed for the general bank account (JIS).

2.3 The Circuit Clerk's Office has in the past followed up on outstanding checks. Unclaimed funds were turned over to the Mo. State Treasurer at least yearly.

2.6 The Circuit Clerk's Office stopped processing Passport Applications in 2007/2008. I was unaware that the fees on deposit had to be reported.

Sincerely,

Grace Sinclair

C: Joshua Allen, Audit Manager  
Emily Barraclough, Staff Auditor



Appendix C  
Forty-Fifth Judicial Circuit-Lincoln County  
Presiding Judge and Temporary Circuit Clerk's Response

**45<sup>TH</sup> JUDICIAL CIRCUIT – LINCOLN and PIKE COUNTIES**

**PATRICK S. FLYNN**  
PRESIDING JUDGE

Lincoln County Justice Center  
45 Business Park Drive  
Troy, Missouri 63379



**Kathy Hall**  
PRESIDING JUDGE SECRETARY  
636.528.7147 Telephone  
636.528.9168 Facsimile

**Wendy Boedeker**  
ADR PROGRAM SPECIALIST  
636.528.6300 x4247

October 24, 2019

Nicole Galloway, CPA  
Missouri State Auditor

Re: Auditees Response – Management Advisory Report  
Forty-Fifth Judicial Circuit – Lincoln County

Dear Auditor Galloway:

We are in receipt of your draft of your Management Advisory Report. The professionalism and thoroughness of your staff, Joshua Allen and Emily Barraclough, were exemplary in light of the circumstances surrounding the audit.

At your request, we are providing our response to your specific findings. For clarity, our response will be in the same order and with the same numerical identification which you have chosen in your report.

**RECOMMENDATIONS – AUDITEE'S RESPONSE**

- 1.1 Procedures will be implemented to comply with the statutory requirements of 483.310 pursuant to the Auditor's recommendations.  
(The Missouri State Legislature needs to amend 483.170 to define the term "other expenditures", due to its vagueness.)
- 1.2 Procedures have been implemented to ensure coding is complete and accurate pursuant to the Auditor's recommendations.

The malfeasance, misfeasance and nonfeasance of the Circuit Clerk Karla Allsberry in addressing the multiple demands of the municipalities for the monthly disbursement will not be repeated by any Circuit Court Employees. A personal apology for the actions of the Circuit Clerk has been made to each of the municipalities by the Presiding Judge.



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Forty-Fifth Judicial Circuit-Lincoln County  
Presiding Judge and Temporary Circuit Clerk's Response

- 2.2 Procedures have been implemented to perform monthly bank reconciliations of all bank accounts timely and ensure supervisory reviews of bank reconciliations are documented pursuant to the Auditor's recommendations.
- 2.3 Procedures will be implemented to address outstanding checks pursuant to the Auditor's recommendations.
- 2.4 Procedures have been implemented to address all voided transactions and fee adjustments made in JIS pursuant to the Auditor's recommendations.
- 2.5 Procedures have been implemented to periodically review user access to data and other information resources within JIS pursuant to the Auditor's recommendations.
- 2.6 Passport fees are no longer collected by the Office of the Circuit Clerk. Procedures will be implemented to ensure fees are maintained and reported pursuant to the Auditor's recommendations. Upon the public release of this report by the Auditor, the Temporary Circuit Clerk will work with the county officials to return the transferred passport fees.
3. The malfeasance, misfeasance and nonfeasance of the Circuit Clerk Karla Allsberry in conducting official court business, retaining bank records and operating the Court's bank accounts and corresponding through her private email server, [circuitclerk1c@gmail.com](mailto:circuitclerk1c@gmail.com), was limited to her. The Temporary Circuit Clerk has re-routed all matters known at this time to the appropriate and official OSCA issued court email addresses. Upon notification by investigatory authorities outside this audit of other violations of Court Operating Rules the Temporary Circuit Clerk will re-route those matters not known at this time.

If there is any further information or assistance we can provide in preparing the conclusion of this audit, please advise.

We remain in fact, truth, protocol and respect –

Sincerely,

Dianne Doll  
Temporary Circuit Clerk

Patrick S. Flynn  
Presiding Judge  
Forty-Fifth Judicial Circuit

cc: Joshua Allen  
Emily Barraclough



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**Karla Kerpash Allsberry**  
Duly Elected Lincoln County Circuit Court Clerk

Karla.Allsberry@courts.mo.gov

October 18, 2019

Nicole Galloway, CPA  
Missouri State Auditor  
P.O. Box 869  
Jefferson City, MO 65102

RE: Audit Response to the Audit Report of the 45th Judicial Circuit of Lincoln County

Dear Missouri State Auditor Nicole Galloway:

When I ran for the office of Circuit Clerk in 2018, one of my campaign promises was to secure an audit of the Circuit Clerk's office. The former Circuit Clerk and her supporters, including current Presiding Judge Patrick Flynn, insisted that an audit was not necessary. Judge Flynn went so far as to tell me that he would never permit an audit. Soon after I took office in January, 2019, I became aware of financial issues in the Circuit Clerk's office that were extremely concerning to me. Consequently, I am delighted that the Missouri State Auditor's Office decided to conduct this audit of the 45th Judicial Circuit Court in Lincoln County.

On May 28, 2019, as I sat at my desk preparing documents in response to your office's request for information, Presiding Judge Flynn appeared in my office doorway and told me to immediately leave the building. He handed me a letter telling me that I was "temporarily on administrative leave" and that my access to the Justice Center was "suspended" until further notice. Armed deputies were present to escort me out of the building under threat of force. In your report, you refer to me as "suspended" from office. This is not accurate. One elected official cannot "suspend" another elected official from office, in the manner that Judge Flynn has attempted to do. He has blocked me from access to the tools necessary to perform my job – the computer, the court files and records, my office and the Justice Center etc. – but I am still the duly elected Circuit Clerk.

Some people have responded to Judge Flynn's actions by assuming that I must have done something that justified him placing me on "administrative leave." Your audit report makes clear that the accounting and other problems that existed in the Circuit Clerk's office existed long before I assumed office. It should also be clear to all readers that, as a result of Judge Flynn's actions in January and February, 2019 that constructively discharged the only remaining accounting deputy clerk and that prevented me from hiring deputy clerks to fill open positions, it



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was impossible for me to adequately address these problems during my brief time on the job between January 2 and May 28, 2019. Please see my letter to Judge Flynn and others dated January 25, 2019, Attachment #3, wherein I called to Judge Flynn's attention the serious accounting problems that his actions were causing.

In the draft report that you provided for my review and response, you redacted significant sections of the report. Unfortunately, I do not see in the draft report a detailed analysis of some very serious financial irregularities that occurred before I took office. In particular, in the draft report that you provided to me, you failed to adequately address the voided monetary receipts entered by the accounting clerks during the 3 years before I took office. As you pointed out, these voided receipts totaled approximately \$211,000. I hope that you did look into these matters and that you have addressed them in those sections of the draft report that you have chosen not to provide to me. This is my response to those portions of the draft report that you have provided to me:

1. Disbursements.

The introductory sentence and Section 1.1 are redacted entirely from the draft report you provided to me, so I cannot respond to them. Section 1.2 addresses municipal fines.

Recommendation 1.1 is redacted entirely.

Recommendation 1.2 recommends that adequate controls and procedures be put in place and that concerns be timely investigated and resolved. I share your concerns. However, on January 11, 2019, Circuit Judge Flynn, Associate Circuit Judge Jim Beck, and Associate Circuit Judge Milan Berry took appointing authority away from me and gave it to Presiding Judge Flynn. This means that, since the evening of January 11, 2019, I have lacked the ability, not only to hire deputy clerks, but also to assign them their day-to-day functions. See attachments #4 and #6. This is so because of the manner in which Judge Flynn has wielded his appointing authority. In many ways, Judge Flynn regularly reminds the deputy clerks that they answer to him only, and not to me. The deputy clerks work under the constant threat of being suspended or discharged if they do not display sufficient loyalty and adoration toward Judge Flynn. He has turned the Circuit Clerk's office into a political patronage office where the main qualification for employment is loyalty to him. (See Lori Russell's affidavit, Attachment #1, describing the manner in which Judge Flynn, on January 23, 2019, terrorized her when she resisted his attempt to cross-examine her regarding her affiliation with me. Ms. Russell was the sole remaining deputy clerk who had accounting function skills and ordering supplies.)

As further evidence of this, Judge Flynn recently terminated the employment of a deputy clerk who was doing an excellent job, but who did not display sufficient loyalty to "Team Flynn", in furtherance of the hostile work environment that Judge Flynn has created. (See *Windy Harper v. Judge Patrick Flynn et al.*, 19L6-CC00130.) This is the same deputy clerk whom I hired and whose first day on the job was January 11, 2019. On her very first day on the job, in front of the entire office, (even before he had taken over appointing authority), Judge Flynn announced that I did not have the authority to hire Ms. Harper and, on the next day business day, he placed her on "administrative leave" for no reason other than I was the one who had hired her.



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As a result, the deputy clerks take directions only from Judge Flynn or his designees, and not from me. He has made himself the *de facto* Circuit Clerk. Despite the admonition of Judge Steven Ohmer, chairman of the Supreme Court's Circuit Court Budget Committee, in February 2019 telling Judge Flynn to allow me to perform my statutory duties of running the day-to-day functions of the Circuit Clerk's office, Judge Flynn has consistently refused to do so.

You write that "the current Circuit Clerk did not have adequate controls and procedures over municipal fine receipts and disbursements. " This was due largely to the fact that Judge Flynn has blocked my access to the computer and any authority over the deputy clerks to the point that I cannot adequately oversee or supervise or control the work that the deputy clerks are doing. He consistently acts as their immediate supervisor. I discuss this problem in greater detail below. Also, see attachment #6.

You write that "the Circuit Clerk's office became aware of the errors [regarding municipal disbursements] in February 2019 due to inquiries from municipalities." This is not accurate. Although we received inquiries from one or more municipalities, we were not aware of errors being made. Several times, I asked the deputy clerks to double-check and to make sure they were processing tickets and using coding correctly. More than once, I contacted an OSCA accountant asking for assistance in evaluating this concern. After the deputy clerk whose error caused the improper municipal court disbursements brought her error to my attention on May 13, 2019, I took immediate action, created an OSCA help desk ticket, and worked with the OSCA accounting department to put a plan into place that successfully and quickly resolved the problem before the end of the month.

2. Accounting Controls and Procedures.

Section 2.1 – this section is completely redacted from my view.

Section 2.2 – Bank reconciliations

Section 2.3 – Outstanding checks

Section 2.4 - Voided and fee adjustment transactions

Section 2.5 – Periodic review of user accounts

Section 2.6 – this section is completely redacted from my view.

Response: Regarding the four recommendations that you have provided to me, I share your concerns. In fact, during my time in my office between January 1 and May 28, when Judge Flynn had me removed from the building by armed deputies, I attempted many times to address these issues. I spent a great deal of time on the phone with the OSCA accounting department in my efforts to oversee the financial function of the office. However, as I have stated, Judge Flynn removed my appointing authority on the evening of January 11, 2019. Twelve days later, he constructively discharged the only remaining deputy clerk, Lori Russell, who had knowledge of accounting functions in the office and ten years of experience. We were at the time, and continued to be, short-staffed, yet I had no ability to hire or to assign duties after January 11. I would attempt to assign duties to deputy clerks only to have Judge Flynn un-assign these duties – and he would often harass me over the assignments I had made. Please see Judge Flynn's email to me dated May 3, 2019, Attachment #4. This is just one example of the many times and ways





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in which Judge Flynn micromanaged the function of the Circuit Clerk's office down to the smallest details, including but not limited to staff training, assigning financial accounting duties, and approving personal leave time. The citizens of Lincoln County elected me as Circuit Clerk, not Judge Flynn, to handle these matters.

Judge Flynn has granted security point of contact to his secretary and to one of the deputy clerks, though not to me, a fact that you fail to mention in your report. This is *extremely* significant because it means that Judge Flynn has blocked me from the computer access that I need in order to adequately oversee, assign and control financial and accounting activities of the deputy clerks. From my very first day on the job, January 2, 2019, Judge Flynn refused to allow me to be one of the security point of contacts for the Circuit Clerk's office. On January 9, 2019, I put my request to Judge Flynn in writing. See Attachment #5. He responded by issuing, the very next day, an administrative order dated January 10, 2019, Attachment #2, designating his own secretary and one of the deputy clerks (but not me) as security point of contacts. I repeatedly requested the access that I need. Most of these requests were ignored or denied. No Circuit Clerk in the State of Missouri can adequately perform his or her statutory oversight duties without adequate computer and security access – and in Lincoln County, this access is completely controlled by Judge Flynn. This is a glaring omission from your audit report.

In your audit report, you point out that 12 of the 16 JIS users had unlimited access with the JIS and had the ability to process receipts, record and void transactions, process fee adjustments, prepare deposits, and print checks. You recommend that a review be performed to ensure that the right type and level of access has been provided. I did not set things up this way. I knew from my circuit clerk training that this was not the correct way to set up the office, yet I have no ability to correct the problem. I expressed the same concerns to Judge Flynn. My concerns were disregarded. One of the great frustrations that I have had as the elected Circuit Clerk is that Judge Flynn has consistently prevented me from setting up and running the office in the efficient and proper manner that it should be run.

3. Non-judiciary email.

Response: I was not aware of the electronic information security guideline regarding email accounts when I took office. Even my OSCA-assigned mentor clerk, the longtime Circuit Clerk in Phelps County with whom I regularly confer, was not aware of this obscure guideline. To my knowledge, the guideline and its contents were never brought to my attention until after Judge Flynn barred me from entry into the Justice Center. I set up the email account because OSCA had not set up my email account properly at the beginning of my term. OSCA misspelled my name and my last name was incorrectly shown as being hyphenated. For this reason, I set-up a gmail address. It was used as a bank login (username) to download bank statements to my official work computer in my office. No banking transactions involving the movement of funds were made using this gmail account or any email account. I established online logon access of the Circuit Clerk's general bank account for the OSCA accounting staff so they could have access the bank records they needed to assist the Circuit Clerk's Office in a variety of accounting needs, including but not limited to clearing deposits, bank reconciliation, JIS computer training,





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data input and other types of training and assistance. I requested accounting assistance from the OSCA accounting department many times and was transparent with banking records. To my knowledge, no information was disclosed to unauthorized persons as a result of my very limited use of this email address. I only set up this email because OSCA did not properly set up my official email at the beginning of my term. This issue has now been resolved. I will send and receive emails only through my official email address in the future. (Please note that since my removal from the Justice Center, I have not had access to my official court email [Karla.Allsberry@courts.mo.gov](mailto:Karla.Allsberry@courts.mo.gov). The State Auditor's office has used a non-judiciary email address to contact me. Upon my inquiry, the Auditor's office has authorized me to submit this response using a private email.)

The audit report states that a private email was used to obtain online pricing for jury summons envelopes. I believe this statement is misleading. To clarify, I did nothing more than to download and to print an updated order form from the United States Postal Service website so that the Circuit Clerk's office could submit an accurately priced purchase order request to the county, so that the county could issue a check payable to the United States Postal Service for envelopes with forever stamp postage and the Circuit Clerk's official name and return mailing address of 45 Business Park Drive, Troy, MO 63379 be imprinted. The form used to purchase the jury summons envelopes happened to list pricing. I simply downloaded this form to make sure the pricing was current to ensure the county issued check was the correct amount. I did not use this email address to conduct any financial transactions or bidding.

(Please note: Lori Russell, the accounting clerk with 10 years of experience whom Judge Flynn ordered off the premises on January 23, 2019 was the only deputy clerk who knew the county's process of ordering supplies for the office. I immediately had to take over the task of ordering office supplies, in addition to all of my other duties. Initially, I did not have access to all the forms needed to order urgently needed supplies. Upon taking office, I noticed that many important office supplies including postage appeared to be close to depletion.)

Appendix A.

July 10, 2019 letter from Steven Kretzer, Asst. Attorney General, to Missouri State Auditor's Office.

Response: Although the letter notes that Judge Flynn has made allegations against me regarding "public corruption" and regarding "the suspected waste of public resources by the Lincoln County Circuit Clerk, Karla Allsberry", your audit report does not mention any evidence of either public corruption or of waste of public resources by me. I regard your audit report as confirmation that no evidence exists to support these false and libelous allegations that Judge Flynn has made against me. In addition, upon information and belief, the Missouri Attorney General has concluded that Judge Flynn's allegations are without merit.

I am disappointed and concerned, however, that your office has failed to examine the waste of public resources by Judge Flynn, in appointing a "temporary circuit clerk" at significant



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additional expense to the taxpayers, when appointment of a temporary circuit clerk was completely unnecessary. Why appoint a "temporary circuit clerk" – with a substantial increase in pay – when the duly elected Circuit Clerk is ready, willing and able to perform her duties? Is this not a waste of public resources? As a taxpayer and as an elected official, I am greatly disturbed by this. I am also disappointed that your audit staff refused to meet with me in person while the audit was being conducted. According to information your staff relayed to me, I was the only person involved in the audit whom you refused to meet with in person while the field audit was being conducted.

I will also add with great concern that it has been reported to me that large numbers of documents and files have been shredded and destroyed by Presiding Judge Patrick Flynn and his secretary during the time period that Judge Flynn has barred me from entering into the Circuit Clerk's office. On May 28, 2019 when Judge Flynn verbally ordered the deputies to remove me from the building he also instructed the deputies to get the keys to my desk from me. There were important financial records locked in my desk that related to the audit you were conducting.

Respectfully Submitted,

Karla Kerpash Allsberry

Duly Elected Lincoln County Circuit Court Clerk

Cc: Senior Auditor: Douglas J. Porting, CPA, CFE

Audit Manager: John Allen, CPA, CGAP

In Charge Auditor: Emily Barraclough, CPA

Audit Staff: Catherine Pence

Attachments:

1. Lori Russell Affidavit (eight pages total)
2. Flynn administrative order dated January 10, 2019 (one page total)
3. Karla Allsberry letter to Judge Flynn and others dated January 25, 2019 (one page total)
4. Flynn email to Allsberry dated May 3, 2019 (one page total)
5. Karla Allsberry request to Flynn dated January 9, 2019 (one page total)
6. Karla Allsberry's email to Judge Flynn dated May 23, 2019 (one page total)



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**Attachment #1**

STATE OF MISSOURI    )  
                                  )    ss.  
COUNTY OF LINCOLN    )

AFFIDAVIT OF LORI RUSSELL

LORI RUSSELL, of lawful age, upon first being duly sworn, upon her oath states and deposes that she is in all ways competent to testify admissibly in a court of law to the following facts based on her personal knowledge thereof, and that they are true, accurate, and correct, to the best of her information, knowledge, and belief:

1.     That Affiant, LORI RUSSELL, I was a Court Clerk for Lincoln County Circuit Court for over ten years until I very reluctantly submitted my resignation on February 6, 2019. Below is my account paraphrasing what happened on January 23, 2019, when I was put on administrative leave by Presiding Judge Patrick Flynn.

2.     I arrived upstairs at Judge Flynn's office for a meeting in which I was led to believe, after talking to him earlier that day, we would be discussing accounting. Kathy Hall, his secretary, was also present. Karla Allsberry had asked to come to the meeting but was told no by Judge Flynn.

3.     The meeting started by Judge Flynn talking for about the next ten minutes or so while I just sat and listened. He talked about the recent en banc meeting in which Karla Allsberry was stripped of her Circuit Clerk appointing authority and why he felt it was necessary to do—for the good of the Circuit Clerk's office. He talked about the Supreme Court ruling and said that it was not an uncommon practice what happened to



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Karla. I believed there were other things he talked about in support of him taking away Karla's appointing authority, but the above is what I remember clearly.

4. At this point I was feeling confused as to why he was telling me all this when I thought we were going to discuss accounting. I had told him that morning that I had concerns about falling behind and he said he was meeting with everyone individually to allow them to discuss their concerns and had asked me if I would be available later that day, which is today. So I was just waiting for him to start discussing accounting with me.

5. I just sat and listened still. He mentioned the former Circuit Clerk, Grace Sinclair, and said although she was very knowledgeable about the Courts, she was very bad at managing her people when it came to conflicts amongst them. In a matter of fact tone, he told me he will not tolerate bad behavior or any conflict between the clerks while he is the Presiding Circuit Judge.

6. He told me he was notified that I had suddenly abandoned the office by leaving the building the prior day. He asked very sternly why I would do that when we were short handed. I said I didn't abandon the office, that I wasn't feeling good. He said he was told by the girls I left because I was stressed. I said, yes, that's also correct Judge. I told him in a very respectful and truthful manner that I have been extremely stressed with the workload because we've had half of our clerks quit and we've all been working hard to keep things going and it is very stressful for all of us clerks right now. I told him with the accounting manager also being gone now, I'm doing her job too—and trying to keep up. But I also have not been feeling good. I told Judge Flynn that I felt



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like I needed to leave quickly yesterday as I was going to be sick. I told him that I did tell the other clerks I was leaving and I also got the okay from Karla Allsberry. Right after I told him that, he asked me in a very authoritative tone, "whose your appointing authority?" I said, you are. I then told him that I did let Kathy Hall (payroll) know this morning when I saw her in the clerks office that I left early the prior day and told her why. I turned to Kathy right then and she nodded in agreement. I believe I told him there has been a lot of changes and I thought by telling Karla, I didn't think it was a big deal considering I had to leave so quickly. We've always just told the Circuit Clerk in the past. At this time, I felt it best that I just acknowledge the mistake and apologize, so that's what I did and said it wouldn't happen again. I did ask him if there had been any emails or other correspondence letting us clerks know we needed to do anything different besides telling the Circuit Clerk. I don't remember if I got an answer to that or not. Still, at this time, I was hoping we could move on to discussing accounting.

7. Judge Flynn then asked me why I was in Karla Allsberry's office with the door shut. I was confused as to why he would ask me that but I told him we were just talking. He asked but why was the office door shut. He seemed very fixated on why we would have the office door shut so I told him that its not uncommon for Karla to shut the door sometimes when clerks come in to talk to her. He asked what we were talking about. I said, just work. He said what else did you talk about. I thought for a moment and said again, just work stuff. I could see by the look on his face, he was getting frustrated with my answers. He asked me if Karla had discussed with me anything that



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was said at a prior meeting she had with him. He didn't say specifically what he was talking about, and at the time I wasn't sure what he was talking about. I told him I couldn't remember, but also said that Karla and I talk about any number of work related things on any given day. It felt like he wasn't satisfied with my answers and was getting more frustrated with me. I was still trying to think about specific work stuff Karla and I had discussed but I was feeling very stressed and my mind just went blank so I just finally said, I couldn't remember what specifically Karla and I talked about but I do know it was work related. He asked if Karla had told me anything that upset me that morning and I said, no. He wasn't being specific and it felt like he was trying to toy with me. During this meeting he also mentioned how I seem to support Karla. I thought this was an odd thing to say but I told him of course I did, she's my new boss, I told him I also supported Grace too when she was in office. I remember just finally telling him I thought he brought me up here to talk about accounting.

8. By this time, it started to become very clear to me that his goal was not to discuss accounting with me. Due to the fact that I felt like I'd already answered his questions as best as I could and I didn't want to be put through anymore, I told him I was sorry but I felt like I've answered his questions and don't feel comfortable continuing and I got up and started to walk into the next adjoining room where the door was to leave. He then warned me not to leave and I saw he was getting out paperwork on his desk. I think he told me if I left that something was going to happen which I later found out he was putting me on administrative leave. But I don't recall him saying this as I was leaving.



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He later said he did, but I don't recall. At this point I knew I just wanted to get out of there as fast as I could. I was feeling very tricked into attending a meeting where I thought the subject matter was going to be about accounting and how we could make improvements and instead I felt very mistreated and cross-examined by him throughout the whole meeting.

9. As I was going down the stairs back to the clerks office, I was overcome with extreme emotion about what just happened. I started crying and felt I couldn't go back to my cubicle to continue working just yet so I knocked on Karla Allsberry's door. She could see I was upset right away and let me in and closed the door. I told her that I wished I could have had her there at the meeting now. She had me sit down and started trying to console me.

10. A minute or so later, there was a knock at the door and we could see through the window that it was Judge Flynn. Judge Flynn then told Karla that I was being put on administrative leave. He tried to talk to me through the door a few times but I told him I didn't want to talk to him and that I was afraid of him. Karla asked him why I am being put on administrative leave and he said she walked out of a meeting with the presiding judge. At one point I told him I thought he was being disrespectful to me at the meeting in which he responded by asking Kathy Hall if he was. She said no, in which I then said to her that she was a liar. Karla told Judge Flynn that she was in a meeting with me and asked him to please leave. Judge Flynn had had his foot in the door and wouldn't let Karla close it. He announced again that I was being put on administrative leave and I



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needed to get my stuff, turn in my key and leave the building. I told him I would do that if he moved away from the door so I could get through. He was blocking the doorway. I again told him that I was scared of him. He announced again that I would need to turn in my key and leave the building immediately or he would call the deputies and have me escorted out. During this time in Karla's office, I tried to comply and tell him if he would leave that I had no problem leaving. I asked him a few separate times to please move away from the doorway and I will leave, but he wouldn't move. Karla asked him as well. A few moments later, the deputy came. I heard him go into detail with the deputy about what was happening and that the deputy was to escort me out to my car and get my credentials. Judge Flynn then left the Circuit Clerk's office.

11. At this time, Karla asked the deputy for just a few minutes of my time alone which the deputy granted. During this time, Karla asked me if I was going to be okay driving home on my own. She consoled me for a few minutes before we went with the deputy to my cubicle to gather my personal things and turn in my key. I was feeling extremely traumatized and in absolute shock. I didn't see this coming at all. All the clerks in the office overheard everything that Judge Flynn said which was also very upsetting. I have worked with these coworkers for so many years and the fact that they had to listen and witness all of this was upsetting. I was then escorted to my car by Karla and the deputy. Karla offered to drive me home but I declined. I then drove home myself.





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12. A few weeks later: I received a phone call from Kathy Hall saying Judge Flynn wanted to set up a meeting with me. At the time, I agreed. But when I realized he wanted to meet me after business hours when the building was closed and I would be alone with him and Kathy Hall and the deputies, I wasn't comfortable with that. I also found out from one of the clerks that he told all of his clerks to leave the building by 4:30 p.m. I then felt even more uncomfortable about meeting with him and Kathy Hall. I requested that my boss, Karla Allsberry, be allowed to attend the meeting and was refused. I emailed and asked if I could have an attorney's present and didn't get a response. I called Kathy Hall and requested that we have a phone conference instead of a physical meeting. Judge Flynn also said no to a phone conference. I told her I was not comfortable meeting with him in person. I later received a confirmation email from her even though I didn't agree to it. I emailed her to let her know that I would not be there physically and that I would still like the phone conference and would be waiting for his call.

13. At this time, I was not uncomfortable meeting with him and Kathy again after how he treated me at the last meeting, even with the deputies present because I was afraid that he would do the same thing to me or worse. He had the power to have the deputies throw me out again if he wanted to and I didn't want to go through that again. I was afraid, so I reluctantly decided just to quit my job as I knew I would most likely get fired if I didn't show up for his meeting. And I didn't want a firing on my ten year



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record. I was mentally exhausted at this time and didn't feel as though I had any other choice.

  
LORI RUSSELL, Affiant

SUBSCRIBED AND SWORN TO before me, a Notary Public in and for the State  
and County aforesaid, this 19 day of June, 2019.

  
Notary Public

My Commission Expires: 7-18-2020



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**Attachment #2**

IN THE FORTY-FIFTH JUDICIAL CIRCUIT OF MISSOURI

WHEREAS, assignment of personnel to administrative positions as the administration of justice requires, is authorized by Missouri Constitution, Article V, it is ordered that:

THE FOLLOWING JUDICIAL PERSONNEL BE ASSIGNED AS FOLLOWS:

SECURITY POINT OF CONTACT FOR LINCOLN COUNTY

Presiding Judges Secretary Kathy Hall, primary


Court Clerk III – Karen Dye, secondary

PAYROLL DESIGNEE FOR LINCOLN COUNTY

Presiding Judges Secretary Kathy Hall, primary

Court Clerk III – Karen Dye, secondary

Done on this 10<sup>th</sup> day of January, 2019.

  
Patrick S. Flynn  
Presiding Circuit Judge



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Attachment #3



**KARLA KERPASH ALLSBERRY**  
CLERK OF THE CIRCUIT COURT  
LINCOLN COUNTY, MISSOURI

Lincoln County Justice Center, 45 Business Park Drive, Troy, MO 63379  
Phone 636-528-6300 Fax (636) 528-9168

January 25, 2019

TO: Judge Flynn, Judge Beck, Judge Allsberry, Judge Berry  
Via email: Patrick.Flynn@courts.mo.gov, Milan.Berry@courts.mo.gov, Jim.Beck@courts.mo.gov,  
Gregory.Allsberry@courts.mo.gov  
RE: Court Clerk Lori Russell

Dear Judges of the 45<sup>th</sup> Judicial Circuit:

On January 23, 2019, Judge Flynn verbally ordered Lori Russell who has worked in the Circuit Clerk's office for over 10 years in the accounting department on an indefinite administrative leave without consulting with me. This action is disruptive and crippling to the function of Circuit Clerk's office. Also, this action is unfair to her. The administrative suspension Judge Flynn verbally sited was due to her leaving a meeting without getting his permission. I saw her immediately after the meeting and she was crying inconsolably. She told me that she left the meeting because Judge Flynn was mistreating her.

I need Lori Russell to return to work as soon as possible. She is the only clerk who is trained in the accounting department, which was already backlogged before I took office and will now only become even more backlogged.

Respectfully,

Karla Kerpash Allsberry  
Lincoln County Circuit Clerk



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**Attachment #4**



**Circuit Criminal Cost Training**

**Patrick Flynn** to: Karla Allsberry, Gayle Whitehead

05/03/2019 04:57 PM

History: This message has been replied to and forwarded.

My email is not working on my desktop and you are the only two clerks whose email address would populate. This also applies to Amy, Darla and Windy.

Amy should be the only one training on Monday for Circuit Criminal Costs as well as Karla, if she so chooses. Monday is the largest docket of the year and Darla is in Court. Dianne is out of the office. It being a Monday the office will be hit with various matters that occur over the weekend that will require the attention of Windy and Gayle.

Furthermore, an Administrative Order is forthcoming assigning Circuit Court Criminal costs to Amy.

I remain in fact, truth, protocol and respect-

PATRICK S. FLYNN  
Presiding Judge

Sent from my iPhone



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**Attachment #5**



**Point of Contact for Security**  
**Karla Aillsberry** to: Patrick Flynn  
Cc: Kathy Hall, Sue Brown

01/09/2019 11:49 AM

Judge Flynn,  
I respectfully request that you make me the point of security contact for the circuit clerk's office as we discussed last week. We have been slowed down getting access to programs and data bases because I do not have this function. Also, I have visiting clerks that I need to utilize our computers. I strongly believe our office would run more smoothly if this change was made as soon as possible. Thank you for your help in this matter.

Respectfully,  
Karla Kerpash Aillsberry  
Circuit Court Clerk of Lincoln County  
Lincoln County Justice Center  
45 Business Park Drive  
Troy, MO 63379  
PH: 636.528.6300  
FAX: 636.528.9168



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**Attachment #6**



**Email RE: Muni Checks**  
Karla Allsberry to: Patrick Flynn  
Cc: prughlaw, Sue Brown

05/23/2019 08:07 AM

Judge Flynn,

Yesterday you forced Sharon Hoss to approve Kathy Hall's retake session that was entered in without my authorization. I clearly explained to Sharon and you that I was waiting to approve this cashier session because I wanted to verify that the correct codes were entered. As I was checking these codes with the OSCA Accounting department, you forced Sharon Hoss to approve this cashier session before the work was checked and without my knowledge until after the fact. My reason for waiting was simple, I wanted to be proactive and avoid having to re-void receipts which would create more work for a short staffed office. It is odd and inappropriate that you and Caroline would allow your secretary to enter receipts without my approval. This is yet another example of your overreach in the circuit clerk's office.

I have placed the checks and reports for the Cities of Foley, Hawk Point, Silex and Old Monroe in your inbox located in the Circuit Clerk's Office. I would have preferred to deliver these checks directly to the municipalities. Unfortunately, I have been prohibited from doing so because yesterday afternoon you verbally threatened me as I was working in my office to rectify the errors that Caroline Kight made. You indicated to me that if I did not give you the municipal checks that I would face consequences. I have worked diligently to correctly resolve the clerk error made by Caroline Kight. It is disappointing that you continue to choose to mistreat me. It is concerning to me that you continue to disregard my wishes to meet with you by phone or correspond via email because of your history of aggressive and violent behavior towards me.

Respectfully,  
Karla Kerpash Allsberry  
Lincoln County Circuit Clerk  
Lincoln County Justice Center  
45 Business Park Drive  
Troy, MO 63379  
PH: 636.528.6300  
FAX: 636.528.9168

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