



# CITIZENS SUMMARY

## Findings in the audit of the Thirty-Eighth Judicial Circuit, Taney County

### Accounting Controls and Procedures

Money handling duties are not adequately segregated. Two clerks are able to receive, record, and disburse monies with no involvement or oversight by other employees and can print and sign checks with a facsimile stamp of the Circuit Clerk's signature. Receipts are not always timely processed, posted, or deposited, and audit staff found instances of cash and checks being returned to the issuer instead of being deposited and a refund issued. Monies received were not always secured, and checks and money orders are not restrictively endorsed immediately. The court still held \$26,000 in bond monies from six criminal cases which should have been disbursed, including \$5,000 forfeited in 2010 which should have been disbursed to the County Treasurer, and \$37,000 in a probate case held since 2009 with no case activity. Non-monetary and voided transactions were not always properly documented or reviewed by the Circuit Clerk, which increases the risk of misuse. At December 31, 2012, the court was owed approximately \$1 million, and the Circuit Clerk does not utilize all available collection capabilities to collect. Blank checks were not securely stored, and manual receipt slip books were not properly retained.

### Circuit Court Procedures

Budgets are not prepared for several funds, making it harder to effectively monitor actual costs and revenues. Drug court participants receive gift cards as they advance in the program, but no log is maintained to account for the gift cards, and participants do not have to sign anything to document receipt. The Judge's approval was not documented for two of the three 2012 disbursements reviewed from the Drug Court Fund.

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

### American Recovery and Reinvestment Act (Federal Stimulus)

The Thirty-Eighth Judicial Circuit, Taney County did not receive any federal stimulus monies during the audited time period.

\*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.