



CITIZENS SUMMARY

Findings in the audit of the Fifteenth Judicial Circuit, Saline County

Accounting Controls and Procedures

The court clerks' duties are not properly segregated. All nine clerks have the ability to assess fees, receipt monies, enter voids and adjust costs in the system, and two of these clerks are able to prepare deposits and issue disbursements. The Circuit Clerk does not review daily cashier sessions to ensure all monies are properly recorded and deposited. Non-monetary transactions, voids and adjustments are not properly documented or reviewed by supervisors or the Circuit Clerk. The court does not properly account for the numerical sequence of receipt numbers assigned by the court accounting system or reconcile the composition of receipts to the composition of deposits. Monies received in the mail are not recorded on a mail log, and checks are not restrictively endorsed immediately upon receipt. The Associate Circuit Division regularly issues manual receipt slips, but there is no independent review to ensure they are properly recorded in the system and the monies deposited, the receipt slips do not always indicate the method of payment, and the Associate Circuit Division does not retain voided receipt slips. The Circuit Clerk does not review accrued case costs owed to the court, and audit staff noted two cases in which costs were not accurate. Clerks do not consistently or accurately document the final disposition of each case.

Law Library Fund Controls and Procedures

The Probate Clerk performs all accounting duties related to the Law Library bank account without adequate segregation or an independent or supervisory review. Monthly bank reconciliations are not prepared. The Probate Clerk did not issue receipt slips for monies received, timely record monies on receipt ledgers, or timely deposit receipts. The court incurred a \$24 overdraft fee in November 2012, which could have been avoided by timely depositing receipts on hand.

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.