



# CITIZENS SUMMARY

## Findings in the audit of the Thirteenth Judicial Circuit, Callaway County

### Missing Funds and Other Questionable Transactions

At least \$355 is missing, and another \$11,292 may be missing based upon voided cash receipts, unsupported non-monetary transactions, and improper reduction or non-assessment of fines and court costs in the computerized case management system. The court clerk supervisor primarily responsible for the affected cases has been terminated, the Callaway County Sheriff's office is investigating, and a Special Prosecutor has been appointed.

### Accounting Controls and Procedures

The Circuit Clerk has not adequately segregated the duties of receiving and recording receipts, preparing deposits, and disbursing funds, and has not established supervisory reviews of cash handling and recordkeeping functions. Any court clerk can issue checks from the bank account, checks only require one signature, and checks are not independently reviewed. The former Clerk Supervisor was able to inappropriately issue a \$149 check to a family member; and although the check was never negotiated, the court did not identify the problem for 8 months. Non-monetary transactions, voids, and adjustments are not properly documented or reviewed. The Circuit Clerk has not established proper controls or procedures for manual receipt slips. Manual receipt slips are not timely recorded in the case management system and there is no review of manual receipts to ensure monies receipted are deposited. The Circuit Clerk has not established procedures to promptly log or restrictively endorse mail receipts, and garnishment receipts are not always maintained in a secure location and deposited timely and intact. The court does not periodically review outstanding balances and has not created payment plans for all amounts not paid in full at case disposition, as required by the court policy and Supreme Court Operating Rules. The court does not always collect the \$25 time payment fee; audit staff found 35 time payment fees totaling \$825 were adjusted to zero in 2012. Prior to February 2013, the court did not ensure bonds were timely disbursed. Court personnel do not always properly record the initial entry and final disposition of each case in the Justice Information System.

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

\*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.