



# CITIZENS SUMMARY

## Findings in the audit of the Thirty-Fourth Judicial Circuit, New Madrid County

### Accounting Controls and Procedures

The Circuit Clerk has not adequately segregated the duties of receiving and recording receipts, reviewing Justice Information System (JIS) cashier sessions, disbursing monies, and preparing deposits. Some monies received are not recorded in the JIS, there is no independent review to ensure manual receipt slips were properly recorded in the JIS and deposited, and the numerical sequence of manual receipt slips and JIS receipt numbers are not accounted for properly. The court's month-end bank and liabilities reconciliation process does not include CDs and interest and time payment fee bank accounts. Therefore, the reconciliation is incomplete and does not account for all monies held by the court, which increases the risk of loss, theft, or misuse of monies. The court does not retain daily cashier session reports, which document monies received and recorded. Blank checks were not securely stored, and voided checks are thrown away or are shredded monthly. The Circuit Clerk is not properly reviewing or requiring clerks to document the non-monetary and voided transactions in the JIS. Of the 10 non-monetary transactions audit staff reviewed, 5 were not supported by a court order reducing the defendant's debt owed, and none of the 15 voided transactions audit staff reviewed included an explanation. The Circuit Clerk has not established procedures to adequately review liabilities monthly to ensure monies are disbursed in a timely manner. The Circuit Clerk does not prepare budgets for the Circuit Clerk's Interest Fund and the Time Payment Fee Fund.

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.