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Missouri State Auditor

CITIZENS SUMMARY

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

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| Timeliness of Receipts | The Circuit Clerk's office did not properly receipt and deposit all monies received. Four checks in the safe had not been receipted, entered into the Justice Information System (JIS), or deposited for various reasons including dismissal of charges, inadequate case information, and unmet plea agreement terms. Two of the four checks were from 2006. Eight checks were not entered into the JIS until one or two business days after receipt, and three of the 140 manual receipt slips written during 2012 were not timely entered into the JIS. |
| Contract Employee | The Probate Deputy Circuit Clerk was paid \$1,800 in 2012 for additional duties as Law Library Trustee, but the court had no documentation to support classifying this position as an independent contractor and did not report these earning to the Internal Revenue Service. |

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

*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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