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CITIZENS SUMMARY

Findings in the audit of the Eighteenth Judicial Circuit, Pettis County

Accounting Controls and Procedures

The Circuit Clerk has not adequately segregated accounting duties or limited access rights to the Justice Information System (JIS). Most clerks (17 of 18) as well as the secretary to the Presiding Judge have the ability to assess fees, receipt monies, void transactions, adjust costs, prepare deposits, and issue disbursements in the JIS, and the Circuit Clerk does not review daily cashier sessions to ensure all monies are properly recorded and deposited. As of May 23, 2013, the court was owed approximately \$4.9 million in accrued case costs, with \$2.6 million (53 percent) of that amount being over 5 years old. The court is required to review accounts receivable reports each month, and uncollectible accounts should be written off. All 18 clerks and the secretary to the Presiding Judge are able to enter voided and non-monetary transactions in the JIS, and the Circuit Clerk does not always document and review these transactions.

Law Library Fund Controls and Procedures

Accounting duties are not adequately segregated, and an independent review of the financial activities is not performed related to the Law Library bank account.

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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