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CITIZENS SUMMARY

Findings in the audit of the Twenty-Ninth Judicial Circuit, Jasper County

Accounting Controls and Procedures

The Circuit Clerk has not adequately segregated accounting duties or limited user access rights in the Justice Information System (JIS). Six employees assigned primary cash receipting and disbursement responsibilities also have the ability to assess fees, receipt monies, void transactions, adjust costs, and approve cashier sessions in the JIS, and can print and sign checks, which require only 1 signature. The Circuit Clerk does not review daily cashier sessions or document her review of monthly bank reconciliations. The Circuit Clerk does not have adequate receipting and depositing procedures in place. Manual receipt slips do not provide all details and are not timely recorded in the JIS, and the court does not timely deposit some monies. The Circuit Clerk does not account for the numerical sequence of receipt numbers and cashier sessions, adequately secure monies until deposited, record monies received in the mail on a mail log, restrictively endorse checks immediately upon receipt, or reference a JIS receipt number on manual receipt slips issued for copy monies. Neither the Circuit Clerk nor a supervisor reviews non-monetary, voided, and adjusting transactions in the JIS, and supporting documentation is not always adequate. The court does not adequately review cases with liabilities and timely disburse monies as appropriate. As of December 31, 2012, the court held approximately \$183,000 related to 257 disposed cases. The Circuit Clerk does not periodically review accrued case costs owed to the court, and audit staff noted several errors on the JIS list of accrued case costs. The court did not timely resolve reconciling items identified on bank reconciliations, and the Circuit Clerk lacks adequate procedures to follow up on outstanding checks.

Circuit Court Procedures

The Circuit Clerk's office prepares and submits billings for certain incarceration costs to the state, but it lacks procedures to ensure billings are correct. Overbillings totaling \$4,060 were identified. The court does not prepare budgets for the Circuit Clerk's Interest Fund, the Law Library 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.

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