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CITIZENS SUMMARY

Findings in the audit of the Fifth Judicial Circuit, Buchanan 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), and adequate supervisory reviews of accounting records are not performed. The Circuit Clerk does not ensure monies and related filings are timely processed. Our cash count found 845 checks and money orders totaling \$53,582, some which had been on hand for more than 3 weeks and 12 of which were not restrictively endorsed. In addition, we found \$83 in a safe that had not been receipted or entered in the JIS, and court personnel did not know the proper disposition of these monies. The Circuit Clerk has not established a mail log to record receipts received in the mail.

Neither the Circuit Clerk nor supervisors review non-monetary, voided and adjusting transactions in the JIS, and supporting documentation for these transaction types is not always adequate. The Circuit Clerk and the 30 court employees have the ability to enter non-monetary transactions and adjust costs in the JIS. The Circuit Clerk and 3 court employees are able to void receipt transactions in the JIS, all 3 of whom use the same password which has not been changed for several years. In addition, documentation was not prepared or retained for some of these transactions. For example, we identified a \$600 payment was receipted, then voided, then subsequently receipted for \$340 without explanatory documentation.

The Circuit Clerk has not disbursed garnishments within the 10 day holding period as established by Supreme Court Rule. As of July 31, 2013, the court was holding approximately \$290,000 in garnishment monies due to garnishors. The Circuit Clerk has not developed adequate procedures to follow up on outstanding checks, and 117 checks, totaling \$23,180, had been outstanding for over a year, with 68 of them outstanding for more than 2 years. The Circuit Clerk does not review accrued case costs owed to the court, as required by the court's formal plan for debt, and total accrued costs as of July 15, 2013, were approximately \$18.8 million. The court does not properly safeguard or limit access to case files, the Circuit Clerk's signature stamp, blank checks, and unprocessed receipts, which increases the risk of loss, theft, or misuse of funds.

Law Library

The court spent \$32,000 during calendar year 2012 for law library publications, subscriptions, equipment and other material, but court personnel do not maintain an inventory list of law library materials and had no documentation that physical inventories were performed.

Juvenile Office Receipts

Subsequent to our fieldwork being completed, the Chief Juvenile Officer reviewed all manual receipt slips issued between January 4, 2012, and September 6, 2013, and determined 37 receipts, totaling \$1,330, are unaccounted for and had not been transmitted to the County Treasurer for deposit. Local authorities investigated, but insufficient evidence existed to prosecute anyone. Personnel changes were made and the Juvenile office no longer accepts payments.

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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