



# CITIZENS SUMMARY

## Findings in the audit of the Forty-Second Judicial Circuit, Village of Leasburg Municipal Division

Accounting Controls and Procedures	The Court Clerk's accounting duties are not adequately segregated, and there was not adequate supervision or review of her work. The Court Clerk does not compare open bonds reported by the municipal division to bond liabilities reported by the village to ensure they agree. Village officials did not always submit the state's portion of certain fees monthly in accordance with Supreme Court Operating Rules, and the Court Clerk does not always submit accurate monthly reports to the state.
Municipal Division Procedures	The Court Clerk does not consistently document the final dispositions of cases on the court dockets for each case brought before the court, and case information was missing on 17 of the 18 docket sheets we reviewed. Rather than reviewing the docket sheets and documenting his approval, the Municipal Judge lets the Court Clerk use his signature stamp on court dockets and other documents. Similarly, the Court Clerk has the authority to amend tickets and uses the Prosecuting Attorney's signature stamp to sign all tickets, making it impossible to determine whether the Prosecuting Attorney approved tickets and any related amendments. The Municipal Judge does not sign warrants issued and has not given written authorization for the Court Clerk to sign on his behalf, so there is no documentation the warrants were authorized. The municipal division and the police department do not work together to ensure the numerical sequence and ultimate disposition of all tickets issued are accounted for properly, and, until we brought it to her attention, the Court Clerk did not file a monthly list of all cases heard with the village.

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.