



CITIZENS SUMMARY

Findings in the audit of the Twenty-Sixth Judicial Circuit, Laclede County

Accounting Controls and Procedures

The Circuit Clerk has not adequately segregated accounting duties or limited computer access rights, and supervision is not adequate. All clerks and supervisors can prepare checks for the main bank accounts, all employees receive and record monies, and 2 of the 8 clerks also have access rights that allow them to approve their own cashier sessions. Court personnel do not maintain a log for monies received by mail and do not restrictively endorse checks immediately upon receipt. Court personnel do not issue receipts for all monies received or timely record electronic credit cards payments, and the Criminal Division Supervisor held checks in her desk drawer for over a month before depositing. Neither the Circuit Clerk nor the supervisors document their review and approval of non-monetary transactions, adjustments, or voided transactions. During 2013, the court recorded \$11 million in non-monetary transactions, \$575,458 in adjustments, and approximately \$8.6 million in voided transactions. The Circuit Clerk does not periodically review accrued case costs, and we noted inaccuracies and misclassifications. Some amounts listed as liabilities are inaccurate, and court personnel do not review liabilities to ensure monies are disbursed timely. We reviewed 25 cases and found 16 had monies totaling \$4,843 that should have been disbursed, and another 4 cases totaling \$3,350 should be reviewed for bond forfeiture. The Circuit Clerk does not record bank account balances or activity in the Justice Information System for several bank accounts, resulting in some accounts not being included in the reconciliation process and adjustments being required to bank reconciliations so that total liabilities and available cash can be compared. State law allows for reimbursement of certain costs in criminal cases where the state has been rendered liable, but the Circuit Clerk's office does not always timely submit these claims to the state.

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.