



CITIZENS SUMMARY

Findings in the audit of the Second Judicial Circuit, Adair County

Accounting Controls and Procedures	The Circuit Clerk has not adequately segregated accounting duties or limited user access rights in the Judicial Information System (JIS), and adequate independent and/or supervisory reviews of accounting records are not performed. The Circuit Clerk does not have adequate receipting and depositing procedures and does not review and approve voided and non-monetary transactions, and adjustments in the JIS. The Circuit Clerk does not periodically review accrued costs owed to the court and does not follow the court's formal administrative plan for collection of court debt.
Month-End Reconciliations	The Chief Deputy Clerk does not complete bank reconciliations for the fee account timely, and the court does not monitor and apply amounts paid to cases held in suspense that have been disposed. As of December 31, 2013, JIS records indicate 14 checks, totaling \$871, had been outstanding for over a year.
Circuit Court Budgets	The Circuit Clerk did not prepare a budget for the Circuit Clerk's Interest Fund or Time Payment Fee Fund for 2013 or 2014. For 2014, the Circuit Clerk prepared a document showing just the combined actual beginning and ending balances of both funds for 2013. The Presiding Judge did not include detailed receipts or disbursements information and did not document the prior years' comparative receipts and disbursements for the 2013 and 2014 Law Library Fund and the 2014 Drug Court Fund budgets.
Law Library Fund Controls and Procedures	The Presiding Judge has not adequately segregated accounting duties and does not perform supervisory reviews of the Law Library bank account and financial activities. The Presiding Judge used \$1,938 in law library monies for a router and Internet services at his residence. The Presiding Judge has repaid the monies.

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.