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Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the Thirteenth Judicial Circuit, Boone County

Recusal	In accordance with <i>Government Auditing Standards</i> , the State Auditor has recused herself from participation in this audit and has directed the Deputy State Auditor to oversee procedures performed by the State Auditor's professional audit staff.
Circuit Clerk's 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 supervisory reviews of accounting records are not performed. The Circuit Clerk has not performed periodic reviews of user access to data and other information in the JIS to ensure access rights are commensurate with job responsibilities and remain appropriate. The Circuit Clerk does not have adequate receipting procedures in place. Personnel independent of the receipting process do not review and approve non-monetary, adjusted and voided transactions in the JIS. The Circuit Clerk does not reconcile the general bank account timely. The Circuit Clerk has not adequately reviewed cases with liabilities to ensure bond, garnishments or other monies are disbursed timely. The Circuit Clerk and the court do not periodically review accrued case costs owed to the court. The Circuit Clerk has not established proper controls or procedures for manual receipt slips and books. The Circuit Clerk does not properly safeguard or limit access to records and monies.
Court Administrator's Accounting Controls and Procedures	The court has not adequately segregated accounting duties or performed adequate supervisory or independent reviews of the Court Administrator's financial activities. The Court Administrator does not have adequate receipting procedures nor are there proper procedures to ensure reimbursement claims for monies due from Callaway County and juvenile justice grant monies are submitted timely. The Circuit Court Drug Fund and the Family Services and Justice Fund have accumulated a significant cash reserve without any specific plans for its use.
Juvenile Justice Center	The Court Administrator has not adequately segregated accounting duties or performed supervisory or independent reviews of the Juvenile Justice Center's (JJC) financial activities. JJC personnel do not always issue prenumbered receipt slips, maintain a mail log or transmit receipts timely. The JJC has not ensured receipts are properly safeguarded from inappropriate access.

Law Library

The court has not adequately segregated the accounting duties or performed independent reviews of the law library bank account and financial activities. Court personnel do not maintain an inventory list of law library materials and could provide no documentation to show that physical inventories of law library materials were performed. The Law Library Fund has accumulated a significant cash reserve without any specific plans for its use.

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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