



CITIZENS SUMMARY

Findings in the audit of Forty-Third Judicial Circuit, Livingston County

Accounting Controls and Procedures	We identified significant weaknesses with accounting controls and procedures. The court has not established specific criteria to be used in determining whether a debt is uncollectible. In addition, the court has not established payment plans or assessed time payment fees on some applicable cases as required. The Circuit Clerk does not review and approve voided transactions, non-monetary transactions, and adjustments in the Judicial Information System (JIS). The Sheriff's Office does not issue prenumbered bond forms and voided bond forms are not retained.
Case Disposition	Court personnel do not always properly record the final disposition of each case in the JIS and do not periodically review reports of open cases.

In the areas audited, the overall performance of this entity was **Good**.*

*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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