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CITIZENS SUMMARY

Findings in the audit of Forty-Fifth Judicial Circuit, Pike County

Accounting Controls and Procedures

We identified significant weaknesses with accounting controls and procedures. The Circuit Clerk does not review and approve voided transactions, non-monetary transactions, and adjustments in the Judicial Information System (JIS). The Circuit Clerk does not account for the numerical sequence of all receipt numbers assigned by the JIS. The Circuit Clerk does not perform 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 reconcile the general bank account timely. As of May 2017, the Circuit Clerk had not completed monthly bank reconciliations since September 2016. The court does not adequately review the status of open bonds held. The Circuit Clerk and the court do not periodically review accrued case costs owed to the court and the court has not established specific criteria to be used in determining whether a debt is uncollectible. The Circuit Clerk and the court have not established payment plans for all amounts not paid in full at case disposition. The Circuit Clerk's office does not have adequate procedures to ensure some criminal case costs are accurately assessed and billed. The Circuit Clerk's office has not established procedures to ensure payments are received for all amounts billed.

Drug Court Fund

The court has not adequately segregated accounting duties or performed independent reviews of the bank account and financial activities relating to the drug court.

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.