



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the Thirty-First Judicial Circuit, Greene County

Time-Payment Fee	The court does not assess the time-payment fee on juvenile cases as required by local court and Missouri Supreme Court rules.
Circuit Court Funds	The court does not prepare budgets for the three funds administered by the Court en Banc, and two of the funds have accumulated excessive fund balances without any formal plans for their use. At December 31, 2018, the Time Payment Fund's cash balance was \$186,136 and the 31st Judicial Special Fund's cash balance was \$982,197.

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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RECOMMENDATION SUMMARY

Recommendations in the audit of Thirty-First Judicial Circuit - Greene County

Time-Payment Fee	The Circuit Clerk ensure time-payment fees are assessed in accordance with court operating rules.
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Circuit Court Funds	<p>The Court en Banc:</p> <ul style="list-style-type: none">2.1 Prepare annual budgets for the Time Payment Fund, the Family Services and Justice Fund, and the 31st Judicial Special Fund; and provide copies of these budgets to the county budget officer.2.2 Develop a formal plan, based on the court's future needs, to use the monies available in the Time Payment Fund and the 31st Judicial Special Fund and/or consider reducing or suspending the surcharge on civil cases.
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