



Nicole Galloway, CPA
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CITIZENS SUMMARY

Findings in the audit of the Seventeenth Judicial Circuit Johnson County

Time-Payment Fee	The court did not assess the time-payment fee on all cases as required by Missouri Supreme Court operating rules.
Payment Plans	The Circuit Clerk and the court do not have controls in place to ensure payment plans are established in the Judicial Information System (JIS) for all amounts not paid in full at case disposition as required by court rule.
Bond Accountability	The Sheriff's office does not issue prenumbered bond forms.

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 the Seventeenth Judicial Circuit Johnson County

Time-Payment Fee	The Circuit Clerk ensure time-payment fees are assessed in accordance with court operating rules.
Payment Plans	The Circuit Clerk implement policies and procedures to ensure all accounts that are not paid within 30 days have payment plans established in the system.
Bond Accountability	The Circuit Clerk work with the Sheriff's office to ensure prenumbered bond forms are issued and accounted for properly.