



Nicole Galloway, CPA
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CITIZENS SUMMARY

Findings in the audit of Fortieth Judicial Circuit Newton County

Fee Assessments	The Circuit Clerk's office does not have adequate procedures to ensure court costs are assessed.
Case Disposition	The Circuit Clerk's office does not always properly record the final disposition of each case in the Missouri Courts automated case management system and does not adequately 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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RECOMMENDATION SUMMARY

Recommendations in the audit of Fortieth Judicial Circuit Newton County

Fee Assessments	The Circuit Clerk implement procedures to ensure assessed costs are assigned to disposed cases.
Case Disposition	The Circuit Clerk ensure the disposition of cases is properly recorded in the JIS and the reports of suspended or pending cases are adequately reviewed.