



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the Thirty-Second Judicial Circuit Court in Cape Girardeau County

Accounting Controls and Procedures	The Circuit Clerk's office did not complete bank reconciliations for the Criminal Division bank account from July 2017 through August 2020, or for the Civil Division bank account from October 2017 to May 2020, as required by Missouri Supreme Court operating rules (State COR). The Circuit Clerk has not adequately segregated accounting duties, does not perform a satisfactory independent supervisory review of all accounting and bank records, and does not document the limited review performed.
Accounts Receivable	The court does not assess the \$25 time-payment fee on juvenile cases as required by State COR and authorized by state law. The Circuit Clerk does not periodically review outstanding court costs owed to the circuit court.
Court Procedures	The court clerks process fee adjustments without an independent or supervisory review. Periodic reviews of user access to data and other information in the new Show Me Courts System and the JIS are not performed by the Circuit Clerk to ensure access rights are commensurate with job responsibilities and remain appropriate. Budgets are not prepared for the Interest Fund, Garnishment Fee Fund, Time Payment Fund, and Law Library Fund.

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.



Recommendations in the audit of the Thirty-Second Judicial Circuit Court in Cape Girardeau County

Accounting Controls and
Procedures

The Circuit Clerk:

- 1.1 Perform monthly bank reconciliations of all bank accounts timely.
- 1.2 Segregate accounting duties to the extent possible and ensure independent and/or supervisory reviews of detailed accounting and bank records are performed and documented.

Accounts Receivable

The Circuit Clerk:

- 2.1 Ensure time-payment fees are assessed in accordance with Missouri Supreme Court operating rules (COR) as authorized by state law.
- 2.2 Establish procedures to review accounts receivable in accordance with Local COR.

Court Procedures

The Circuit Clerk:

- 3.1 Require an independent and/or supervisory review and approval of all fee adjustments made in the JIS/Show-Me Courts System.
- 3.2 Periodically review user access to data and other information resources within the JIS/Show-Me Courts System to ensure access rights are commensurate with job duties and responsibilities.
- 3.3 Prepare annual budgets for the Interest Fund and Garnishment Fee Fund; and provide copies of these budgets to the county budget officer.

The Presiding Judge:

- 3.3 Prepare annual budgets for the Time Payment Fund, and Law Library Fund; and provide copies of these budgets to the county budget officer.