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CITIZENS SUMMARY

Findings in the audit of the Sixth Judicial Circuit Platte County

Accounting Controls and Procedures	The Circuit Clerk's bank account contains \$24,576 in unidentified liabilities (open items). The Treatment Court Coordinator does not issue receipt slips or maintain a mail log of money collected at the time of receipt. The Circuit Clerk's office does not have adequate procedures to ensure incarceration certifications, used to prepare criminal case cost billings, are received from the County Sheriff on all applicable cases.
Court Procedures	Court personnel do not always properly record the final disposition of each case in Judicial Information System (JIS) and do not periodically review reports of open cases. The court does not always assess the \$25 time-payment fee on cases as required by Missouri Supreme Court Operating Rules (COR) and authorized by state law. The Circuit Clerk does not perform periodic reviews of user access to data and other information in the JIS. Budgets are not prepared for the Interest Fund, Garnishment Fee Fund, Time Payment Fund, or any of the treatment court funds (Drug, Mental Health, DWI, and Veterans).

In the areas audited, the overall performance of this entity was **Fair**.*

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*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 Sixth Judicial Circuit - Platte County

**Accounting Controls and
Procedures**

The Court en Banc and the Circuit Clerk:

- 1.1 Make efforts to identify the owners of this unidentified money. After sufficient efforts are made, any money remaining unidentified should be turned over to the Missouri State Treasurer in accordance with state law.
- 1.2 Ensure the treatment court coordinator maintains a log of money received in the mail and reconciles it to the money receipted by the circuit clerk's office.
- 1.3 Develop procedures to ensure incarceration certifications are received for all inmates and billings are prepared for all applicable cases.

Court Procedures

The Court en Banc and the Circuit Clerk:

- 2.1 Ensure the disposition of cases is properly recorded in the Judicial Information System (JIS) and the reports of open cases are periodically reviewed.
- 2.2 Ensure time-payment fees are assessed in accordance with court operating rules.
- 2.3 Periodically review user access to data and other information resources within the JIS to ensure access rights are commensurate with job duties and responsibilities.
- 2.4 Prepare annual budgets for the Interest Fund, the Garnishment Fee Fund, the Time Payment Fund, and the four treatment court funds, and provide copies of these budgets to the county budget officer. In addition, develop a formal plan, based on the court's future needs, to use the money available in the Interest Fund and the Garnishment Fee Fund.