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Missouri State Auditor

City of St. Louis Judicial Expenditures

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Office of the
Missouri State Auditor
Susan Montee, JD, CPA

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The state auditor's office did not have any findings in our audit report of City of St. Louis Judicial Expenditures.

The audit included expenditures of the Twenty-Second Judicial Circuit Court, the City of St. Louis Circuit Clerk, and the City of St. Louis Municipal Division of the Twenty-Second Judicial Circuit.

The Twenty-Second Judicial Circuit includes only the City of St. Louis. The Presiding Judge has supervision of general administrative matters relating to the court, and an administrative staff assists the court. In addition to the judges and commissioners, the personnel of the Twenty-Second Judicial Circuit, St. Louis City, Missouri include the circuit clerk, court administrator, jury supervisor, juvenile officer, probate clerk, and approximately 710 employees.

There are four municipal divisions within the Twenty-Second Judicial Circuit Court of the City of St. Louis Municipal Division. The municipal division employs a court administrator who is responsible for all record keeping and collections of the court. In addition, the municipal divisions have created several specialty courts (Truancy Court, Problem Properties Court, Female Drug Court, and Mental Health Court) to address the specific needs of the accused.

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YELLOW SHEET

CITY OF ST. LOUIS
JUDICIAL EXPENDITURES

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STATE AUDITOR'S REPORT



SUSAN MONTEE, JD, CPA

Missouri State Auditor

Presiding Judge and Court en banc
and

Circuit Clerk
and

Municipal Administrative Judge
and

Municipal Court Administrator
Twenty-Second Judicial Circuit
City of St. Louis, Missouri

The State Auditor was petitioned under Section 29.230, RSMo, to audit the City of St. Louis. The city engaged KPMG LLP, Certified Public Accountants (CPA), to audit the city's financial statements for the year June 30, 2008. To minimize duplication of effort, we reviewed the CPA firm's audit report. We conducted an audit of the expenditures of the City of St. Louis Circuit Clerk, Circuit Court, and Municipal Division of the Twenty-Second Judicial Circuit. The scope of our audit included, but was not necessarily limited to, the year ended June 30, 2008. The objectives of our audit were to:

1. Obtain an understanding of the petitioners' concerns and perform various procedures to determine their validity and significance.
2. Determine if the offices have adequate internal controls over significant management and financial functions.
3. Determine if the offices have complied with certain legal provisions.

Our methodology included reviewing written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the offices, as well as certain external parties; and testing selected transactions.

We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. However, providing an opinion on the effectiveness of internal controls was not an objective of our audit and accordingly, we do not express such an opinion.

We obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. Abuse, which refers to behavior that is deficient or improper when compared with behavior that a prudent person would consider reasonable and necessary given the facts and circumstances, does not necessarily involve noncompliance with legal provisions. Because the determination of abuse is subjective, our audit is not required to provide reasonable assurance of detecting abuse.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying History and Organization is presented for informational purposes. This information was obtained from the offices' management and was not subjected to the procedures applied in our audit of the offices.

No findings resulted from our audit of the expenditures of the City of St. Louis Circuit Clerk, Circuit Court, and Municipal Division of the Twenty-Second Judicial Circuit.

Additional audits of various officials and departments of the City of St. Louis fulfilling our obligations under Section 29.230, RSMo, are still in progress, and any subsequent findings and recommendations will be included in subsequent reports.



Susan Montee, JD, CPA
State Auditor

The following auditors participated in the preparation of this report:

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HISTORY AND ORGANIZATION

**CITY OF ST. LOUIS
JUDICIAL EXPENDITURES
HISTORY AND ORGANIZATION**

The City of St. Louis Judicial Offices are composed of the various offices documented below.

CIRCUIT COURT

The Twenty-Second Judicial Circuit includes only the City of St. Louis. The Judicial Circuit consists of 24 circuit judges, 1 of whom serves as presiding judge, 7 associate circuit judges, and 5 commissioners. The Presiding Judge has supervision of general administrative matters relating to the court, and an administrative staff assists the court. In addition to the judges and commissioners, the personnel of the Twenty-Second Judicial Circuit, St. Louis City, Missouri include the circuit clerk, court administrator, jury supervisor, juvenile officer, probate clerk, and approximately 710 employees. Approximately 163 of these employees work under the supervision of the Circuit Clerk.

The following briefly describes the responsibilities of the offices in the Twenty-Second Judicial Circuit Court:

1. **Circuit Clerk**

The Circuit Clerk is elected for a 4-year term. The Circuit Clerk's office plans, assigns, coordinates, and supervises case filings and record-keeping of the circuit court presided over by the judges of the circuit court. Duties of the Circuit Clerk include: docketing, clerical tasks, documentation of court matters, accounting and recording, and receiving and disbursing funds through the circuit and associate circuit divisions.

2. **Court Administrator**

The Court Administrator is appointed by the court en banc. The Court Administrator assists the Presiding Judge and the court en banc and plans, assigns, coordinates, and supervises the operation and administration of the circuit court presided over by the judges of the circuit court in matters related to accounting and recording, budgeting, human resources, information systems, and other duties. The Court Administrator also supervises the Pretrial Release Commissioner and administrative functions of the Family Court - Juvenile Division. The Pretrial Release Commissioner is responsible for collecting cash bonds on nights and weekends and subsequently turning the bonds over to the Circuit Clerk. The administrative function of the Family Court - Juvenile Division is responsible for overseeing the staffing and daily operations of the juvenile detention center.

3. **Jury Supervisor**

The Jury Supervisor is appointed by the court en banc and is responsible for the compilation, call, and control of petit juries.

4. Family Court

St. Louis City Circuit Court Local Court Rules specify the jurisdiction of the Family Court Division. The judges hear cases delineated by state statute and drug cases that involve families already in the family court system.

5. Probate Division

The Probate Division Judge is responsible for the administrative functions of the Probate Division. The Probate Judge appoints and supervises a Probate Clerk, who is responsible for the clerical operations and collection and disbursement of monies for the Probate Division. The Probate Division is responsible for hearing cases and making orders pertaining to the appointment of guardians and conservators for incapacitated and disabled persons and for minors. The division also provides for the appointment of personal representatives for decedent estates and the oversight of estates, guardianships, and involuntary civil commitments.

MUNICIPAL DIVISION

There are four municipal divisions within the Twenty-Second Judicial Circuit Court of the City of St. Louis Municipal Division. The four divisions meet daily and function to adjudicate all city ordinance violations, most of which are traffic violations, including alcohol offenses. The municipal divisions are governed by Chapter 479, RSMo, and by Supreme Court Rule No. 37. Supreme Court Rule No. 37.49 provides each municipal division may establish a violation bureau in which fines and costs are collected at times other than during court and transmitted to the City Treasurer.

The municipal division employs a court administrator who is responsible for all record keeping and collections of the court. In addition, the municipal divisions have created several specialty courts (Truancy Court, Problem Properties Court, Female Drug Court, and Mental Health Court) to address the specific needs of the accused.