



Nicole R. Galloway, CPA  
Missouri State Auditor

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# Sixteenth Judicial Circuit

## Jackson County

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May 2015

Report No. 2015-029



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<http://auditor.mo.gov>



**Nicole R. Galloway, CPA**  
Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of the Sixteenth Judicial Circuit, Jackson County

### Legal Action

After a court employee provided copies of questionable purchasing card documents to the chair of the Budget and Audit Committee in May 2012, the court investigated the transactions and subsequently contacted federal authorities. The former Court Administrator used a court purchasing card to buy \$77,778 worth of personal items, and entered into a contract for work flow analysis services with a company that was registered to the friend of a personal acquaintance. The county paid \$64,500 for this work, which was never completed. In November 2013, the former Court Administrator pled guilty to mail fraud in United States District Court, and in July 2014 was sentenced to 2 years in federal prison and ordered to pay \$139,536 in restitution. The former court administrator had already reimbursed the court \$2,742 prior to sentencing.

Since his appointment in July 2012, the current Court Administrator has established additional internal controls in each department; including requiring each department to develop an annually updated internal control plan, as well as establishing controls over purchasing cards and payment for goods and services. Further, in August 2014, the court sent a letter to the contractor engaged by the former Court Administrator requesting performance of the contracted services or a refund of the \$64,500. As of February 2015, no services have been provided and a refund has not been received.

### Accounting Controls and Procedures

Prior to 2012, the court did not reconcile monthly liabilities to the available cash balance, and as of June 30, 2014, the total reconciled cash balance exceeded total liabilities by \$836,415. The court has been working to resolve the difference since 2013, and between December 2013 and June 2014, reduced the difference by \$106,414. As of June 30, 2014, the court was holding bonds totaling \$1,685,616 in cases that had been disposed. In 3 of the 11 cases auditors reviewed, the judge declared the bond forfeited, but motions for judgement of forfeiture have not been made, and the bonds have not been forfeited. Further, the court did not ensure payment plans were established for amounts not paid in full at case disposition, and the Fiscal and Budget and Fiscal Operations offices have not developed adequate procedures to follow up on outstanding checks.

### Compliance

The court violated state law, and its investment policy, by investing in U.S. government agency mortgage-backed securities that had maturity dates greater than 5 years. As of June 30, 2014, the court held 13 of these securities totaling \$6,092,000.

### Case Management

Court personnel have not established adequate procedures to manage open cases. Of 45 cases auditors reviewed, four had court dates that had been canceled over a year ago and were not rescheduled until auditors brought the cases to the court's attention. Further, auditors identified six other cases that had not had any activity for over a year, two Drug Court cases in which

warrants were not issued after the defendants failed to appear, and two closed cases that were not properly recorded as dismissed in the Judicial Information System (JIS).

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Family Court Controls and Procedures

The Family Court does not have adequate procedures to follow up on outstanding checks. As of June 30, 2014, 90 JIS account checks totaling \$7,751, and Supervision account checks totaling \$39,006, had been outstanding for over a year. In addition, the Family Court does not properly monitor the Supervision account liabilities to ensure monies are timely disbursed, and does not have adequate receipting and depositing procedures in place.

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.

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# Sixteenth Judicial Circuit

## Jackson County

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# **NICOLE R. GALLOWAY, CPA**

## **Missouri State Auditor**

Presiding Judge and Court en Banc  
and  
Court Administrator of the  
Sixteenth Judicial Circuit  
Jackson County, Missouri

We have audited certain operations of the Sixteenth Judicial Circuit, Jackson County in fulfillment of our duties under Chapter 29, RSMo. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2013. The objectives of our audit were to:

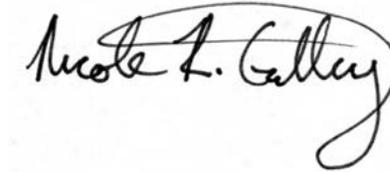
1. Evaluate the court's internal controls over significant financial functions.
2. Evaluate the court's compliance with certain legal provisions.
3. Evaluate the court's compliance with certain court rules.

Our methodology included reviewing written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the court, 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. We tested certain of those controls to obtain evidence regarding the effectiveness of their design and operation. We also 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 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.

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 Organization and Statistical Information is presented for informational purposes. This information was obtained from the court's management, the Office of State Courts Administrator, and Jackson County and was not subjected to the procedures applied in our audit of the court.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) noncompliance with court rules. The accompanying Management Advisory Report presents our findings arising from our audit of the Sixteenth Judicial Circuit, Jackson County.

A handwritten signature in black ink that reads "Nicole R. Galloway". The signature is written in a cursive style with a large, looping flourish at the end of the name.

Nicole R. Galloway, CPA  
State Auditor

The following auditors participated in the preparation of this report:

Deputy State Auditor: John Luetkemeyer, CPA  
Audit Manager: Todd M. Schuler, CPA  
In-Charge Auditor: Julie A. Moulden, MBA, CPA  
Audit Staff: Seth Rogers, MPA

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# Sixteenth Judicial Circuit

## Jackson County

### Management Advisory Report - State Auditor's Findings

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#### **1. Legal Action**

The court disbursed \$20,000 in county funds and \$122,278 in court funds between September 2010 and June 2012 for goods and services not received.

#### Background

After a court employee provided copies of questionable purchasing card (p-card) documents to the chair of the Budget and Audit Committee in May 2012, the court hired a forensic accountant to perform an investigation. After this investigation, the former Court Administrator reimbursed the court \$2,742. The court contacted federal authorities and placed her on administrative leave in June 2012. The former Court Administrator resigned in July 2012.

In November 2013, after the Federal Bureau of Investigation performed a formal investigation, the former Court Administrator pled guilty to mail fraud in United States District Court. The former Court Administrator used a court p-card to purchase a total of \$77,778 in goods for personal use. In addition, according to the charge statement filed by the US District Attorney, she fraudulently entered into a contract with a company hired to provide work flow analysis services that the county paid \$64,500. The company was organized after the contract was signed and is registered to an individual who was a friend of an individual with whom the former Court Administrator had a personal relationship. The contract was not procured through a competitive bid process and the work was never completed. In July 2014, the former Court Administrator was sentenced to 2 years in federal prison and ordered to pay \$139,536 in restitution.

Since his appointment in July 2012, the current Court Administrator has established additional internal controls in each department including controls over purchasing cards.

- Each department developed an internal control plan that is updated annually, and additional internal control procedures are developed after each annual review for any weaknesses identified.
- The Court Administrator no longer has a court issued purchasing card. He reviews supporting documentation for all purchases made by purchasing card each month; and does not authorize payment unless supporting documentation is submitted.
- Payment for goods and services is not authorized without a purchase order. Purchase orders are only approved after completion of all applicable procurement procedures.



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In addition, in August 2014, the court sent a letter to the contractor requesting performance of the contracted services or a refund of \$64,500; however, as of February 2015, no services have been provided and a refund has not been received.

## Recommendation

The Court en Banc and the Court Administrator continue attempts to recover court and county monies.

## Auditee's Response

*The Court en Banc and Court Administrator provided the following written response:*

*This recommendation has been implemented. As the auditor reported, this issue was initially reported by a court employee in mid-2012 and the Court immediately took action to investigate and refer the matter to federal authorities including the Federal Bureau of Investigation and the United States Attorney – federal criminal charges were filed. Following the former Court Administrator's sentencing, the current Court Administrator issued a demand letter to the registered owner of the company involved in the contract, demanding performance or repayment. The contractor refused repayment and did not perform. In late 2014 after receiving the contractor's refusal, the matter was referred to the County Counselor of Jackson County for further legal action. After evaluating the potential liability issues, the County Counselor reached an agreement with a law firm to represent the County and the Court in this matter. It is anticipated that the law firm will file an action against multiple parties involved in the contract. In addition, the United States Attorney was successful in obtaining a garnishment against the former Court Administrator's pension. As a result, the Court and the County are receiving 25 percent of the former court administrator's pension payments in addition to periodic restitution payments originally ordered by the United States District Court.*

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## 2. Accounting Controls and Procedures

We identified weaknesses with Civil, Criminal, and Probate Department accounting controls and procedures.

The Jackson County Circuit has court buildings located in Independence and Kansas City. Cases are filed electronically and court cases are assigned to a specific location. According to court records, receipts collected during the year ended December 31, 2013 totaled approximately \$31.4 million. Fines, court costs, garnishments, and bonds are collected; recorded in the Judicial Information System (JIS), the Missouri Courts automated case management system; and deposited into a court bank account by personnel of the court.

### 2.1 Liabilities list

The court does not maintain an accurate list of liabilities. Civil, Criminal, and Probate Department monies are accounted for in a pooled bank account.



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As of June 30, 2014, the total reconciled cash balance of \$11,083,621 exceeded total liabilities of \$10,247,206 by \$836,415.

Prior to 2012, the court did not reconcile a monthly list of liabilities to the available cash balance. Since 2013, the court has been attempting to identify and resolve the difference including reviewing pre-JIS records. The court reduced the difference between cash and liabilities by \$106,414 between December 2013 and June 2014.

Regular identification and comparison of liabilities to the reconciled cash balance increases the likelihood errors will be identified and resolved. In addition, various statutory provisions provide for the disposition of unidentified monies.

## 2.2 Review of bonds

The court does not adequately monitor the status of open bonds held. As of June 30, 2014, the court was holding 1,860 bonds totaling \$1,610,326 in criminal cases, and 95 bonds totaling \$75,290 in civil cases, that have been disposed.

In addition, our review of 11 cases with open cash bonds identified 3 cases, with bonds totaling \$8,750, for which the judge declared the bond forfeited because the defendant failed to appear; however, motions for judgement of forfeiture have not been made and the bonds have not been forfeited.

To ensure bonds are properly forfeited, refunded, or applied to court costs, the court needs to periodically review disposed cases with bonds.

## 2.3 Payment Plans

The court did not ensure payments plans were established for amounts not paid in full at case disposition.

As of June 30, 2014, outstanding costs not associated to a payment plan totaled \$6.4 million for Criminal Records. In 2013 and 2014, the Office of State Courts Administrator (OSCA) awarded special project funding to the court to set up payments plans for cases previously disposed for which no payment plan was established. Criminal costs not associated to a payment plan were reduced from \$7.4 million at January 1, 2013 to \$6.4 million at June 30, 2014.

Court Operating Rule (COR) 21.13 requires all divisions of the circuit courts, except municipal divisions, to assess a \$25 time payment fee on all cases not paid in full within 30 days of disposition. Failure to follow these guidelines could result in lost revenue.

## 2.4 Outstanding checks

The Fiscal and Budget and Fiscal Operations offices have not developed adequate procedures to follow up on outstanding checks. As of June 30, 2014, court records for 6 bank accounts indicate 6,142 checks, totaling



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\$167,149, had been outstanding for over a year. Some checks have remained outstanding since 2000.

To properly monitor disbursements and ensure monies are appropriately disbursed to the payee or as otherwise provided by state law, procedures should be established to routinely investigate outstanding checks.

## Recommendations

The Court en Banc, the Court Administrator, and the Fiscal Officer:

- 2.1 Continue efforts to reconcile the lists of liabilities to the available cash balance and properly investigate any differences. Any remaining unidentified monies should be disposed of in accordance with state law.
- 2.2 Establish procedures to review the status of open bonds monthly to determine the appropriate disposition of funds held on closed cases, and work with the Prosecuting Attorney to forfeit bonds when the defendant fails to appear at court as provided by state law.
- 2.3 Continue efforts to establish payments plans for cases with outstanding balances.
- 2.4 Develop procedures to routinely follow up on outstanding checks and reissue the checks if necessary or dispose of these monies in accordance with state law.

## Auditee's Response

*The Court en Banc and Court Administrator provided the following written responses:*

- 2.1 *This recommendation has been implemented. As stated in the 2013 OSCA Review of the Court's Civil Records Department, the Circuit Court's Fiscal Office had already taken steps to identify these transactions through the use of a general ledger reconciliation software package. With the assistance of special project funding provided by OSCA, starting in 2013 the Court was able to increase its efforts in implementing the recommendation to continue to identify, disburse, and correct transactions and reconcile the list of liabilities to the cash balance. The Court believes that the majority of the remaining unknown monies are those which resulted from cases which preceded the implementation of JIS, are more than ten years old, and/or result from conversion error. In mid-2014 the Court Administrator established a financial task force whose role it is to review identified civil, criminal, probate, delinquent land tax, and pre-JIS cases in an attempt to further resolve the unidentified monies.*



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*We anticipate that through the continued use of these resources, we will have resolved the unidentified liabilities to the extent possible prior to December 31, 2015, at which time the Court will coordinate with the County Counselor of Jackson County and the Missouri State Treasurer for proper disposition of any remaining unidentified funds in these areas, as well as those identified at Family Court as explained in the responses to recommendations 5.1 and 5.2.*

*Finally, the Court has placed strong emphasis on internal controls and has implemented additional methodologies to strengthen its internal controls. Key components include accountability, financial reporting, segregation of duties, supervisory reviews, adequate audit trails, timeliness, and staff training. The Court has also formed an Internal Audit Committee, which reports to the Court's Budget and Audit Committee. The director-level monthly supervisory reviews for civil, criminal, probate, family court, delinquent land tax and jury, and the next cycle of internal audits, will focus on the deficiencies identified by the State Auditor in this section and throughout the report to ensure corrective actions have been fully implemented and new procedures are consistently followed to prevent recurrence.*

- 2.2 *This recommendation has been implemented. The Court has established procedures to review reports of outstanding bonds monthly. These reviews are performed by a member of each records department's management staff and are in addition to the procedures performed at the disposition of a case, which are designed to ensure that all bonds outstanding at that time are reviewed and disbursed if appropriate. In addition, the Court has conducted a comprehensive review of outstanding bonds on **all** criminal cases as of mid-October 2014. That review encompassed over 3,500 bonds. Outstanding bonds on **all** probate cases have also been reviewed. The Court completed a review of the outstanding bonds in **all disposed** civil cases, and will complete a comprehensive review of outstanding bonds on **all** civil cases prior to August 31, 2015. Appropriate actions have been taken with regard to the bonds reviewed.*

*Both the former and the current Presiding Judges have discussed with the state (as represented by the Jackson County Prosecutor's office) its need to file motions for judgment of forfeiture when a defendant fails to appear and a bond has been forfeited. Additionally, following the audit the Court made a commitment to 1) identify the then existing cases in which a bond forfeiture had been declared, but no judgment of forfeiture had been entered, 2)*



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*provide that information to the Prosecuting Attorney's office in an effort to facilitate the state's filing of the necessary motions, and 3) provide a dedicated docket to hear these matters. The dedicated forfeiture docket began in March 2015.*

- 2.3 *This recommendation has been implemented. The Court was aware of this issue prior to the audit, self-reported the issue to the auditors, and had begun to address the issue prior to the start of the audit. In response to these issues, the Court established procedures to review reports of outstanding costs not associated with payment plans on a monthly basis and currently has a member of each department's management staff performing these reviews in its Civil, Criminal, and Probate Records Departments. These reviews are in addition to the procedures performed at the disposition of a case designed to ensure that costs are appropriately assessed, parties are notified of any outstanding amounts owed, and payment plans are established 30 days after notice if not paid in full.*

*As stated in the audit findings, the Court had reduced criminal costs not associated with payments plans by \$1 million between January 1, 2013 and June 30, 2014. As of April 10, 2015, less than \$800,000 in criminal costs not associated with payment plans remained, a further reduction of \$5.6 million. The Court is continuing to address this issue with respect to its civil, criminal and probate cases and expects to fully resolve the remaining historic issues with outstanding costs not associated with payment plans by December 31, 2015.*

- 2.4 *This recommendation has been implemented and the Court continues to improve the process. The majority of the issues faced by the Court relate to its higher volume bank accounts, including those for its jury office and the records departments. In 2014 alone, the Court issued more than 150,000 receipts and more than 98,000 checks. Additionally, as mentioned by the audit report, many of the outstanding checks date back many years to as early as the year 2000. Therefore, the 6,142 outstanding checks identified in the report actually represent a very small percentage of the hundreds of thousands of checks issued over the past fifteen years, with the vast majority of those now remaining being jury checks in amounts of less than \$10. Nevertheless, the Court recognizes that a more timely review and disposition of outstanding checks is necessary. Currently the records departments, jury office, and budget and fiscal offices complete regular monthly reviews of outstanding checks and make efforts to locate the payee and reissue the checks as necessary. These reviews are completed once a check has been outstanding for six months. The Court is also in the process of*



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*modifying the unclaimed property software program it developed in 2009 and uses for unclaimed property to provide a more automated and timely process of escheating monies to the state when other efforts to disburse funds have been exhausted. The Court escheated approximately \$400,000 to the State Treasurer in late 2014. Finally as mentioned in the response to recommendation 2.1, the director-level monthly supervisory reviews include a review of the outstanding check process and results in each department.*

### 3. Compliance

We identified compliance issues related to court investments.

The court invested in U.S. government agency mortgage-backed securities that had maturity dates greater than 5 years, which violates state law. At June 30, 2014, the court held 13 of these securities totaling \$6,092,000.

The court's investment policy permits investments in U.S. agency backed securities with final maturities of 5 years or less as required by state law. Section 483.310, RSMo, authorizes the Court Administrator to invest funds reasonably expected to remain on deposit for a period of time and may deposit funds in depository institutions and invest funds only in investments permitted by the State Treasurer per Article IV, Section 15, of the Missouri Constitution. Further, Article IV, Section 15, of the Missouri Constitution permits the State Treasurer to invest in obligations of the U.S. government or any agency or instrumentality of the U.S. maturing and becoming payable not more than 5 years from the date of purchase.

### Recommendation

The Court en Banc and the Court Administrator ensure investments comply with court policy and state law.

### Auditee's Response

*The Court en Banc and Court Administrator provided the following written response:*

*This recommendation has been implemented and the issue is fully resolved. While the Court was aware of this issue prior to the audit and self-reported the issue to the auditors, a means to resolve the issue without loss of principal had not yet been developed. However, since that time, through negotiation with the financial institution then involved with Court investments, the Court was able to sell the inappropriate instruments at no loss of principal. The Court no longer owns any investment instrument whose current maturity exceeds five years. Further, the parties responsible for the investments which exceeded allowable maturities are no longer involved with the Court's investments. The Court's 2013 investment policy has also been reviewed, updated, and provided to all parties and the financial institution currently involved with the Court's investments. The current financial institution now also provides an electronic trade confirmation for all transactions to two individuals other than the individual*



*ordering the transaction. Finally, an internal investment committee monitors the investments and receives reports from those responsible for purchasing and managing the investments.*

## 4. Case Management

Court personnel have not established adequate procedures to manage open cases.

Our review of 15 criminal cases and 30 civil and domestic cases on the December 31, 2013, pending and suspended case listings identified:

- Three civil cases and 1 domestic case in which a hearing was canceled but not rescheduled until we brought the cases to the court's attention. At the time of our review in August 2014, all 4 of the hearings had been canceled more than 1 year ago.
- Five civil cases and 1 juvenile case that had no activity for more than 1 year.
- Two Drug Court cases in which a warrant was not issued after the defendant failed to appear at hearings scheduled in April and June 2013. The court issued warrants after we brought the cases to the court's attention.
- Two closed civil cases that were not properly recorded as dismissed in the JIS. One case was re-filed under a new case number. For the other case, a judgment was entered on a companion case.

Without procedures to ensure canceled hearings are rescheduled, cases are reviewed after a period of inactivity, warrants are issued after defendants fail to appear, and the proper disposition of all cases has been entered into the JIS, the court cannot be assured all cases are properly handled.

## Recommendation

The Court en Banc and the Court Administrator ensure canceled hearings are rescheduled, cases are reviewed after a period of inactivity, warrants are issued after defendants fail to appear, and the disposition of cases is properly recorded in the JIS.

## Auditee's Response

*The Court en Banc and Court Administrator provided the following written response:*

*This recommendation has been implemented. As of October 2014, the Court Administrator's office began running a series of reports designed to identify cases without future court dates or other circumstances indicating inactivity, and has been working with individual judicial divisions to bring these cases to their attention for appropriate action. We continue to regularly perform these reviews and provide information to the assigned*



*judge and division staff as well as to the Presiding Judge on a quarterly basis.*

## 5. Family Court Controls and Procedures

We identified weaknesses with the Family Court's controls and procedures.

According to the Family Court's 2013 audited financial statements, receipts collected during the year ended December 31, 2013 totaled \$671,269. Fines, court costs, juvenile restitution, and bonds are collected; recorded in the JIS, the Missouri Courts automated case management system; and deposited into an account by personnel of the court. In addition, mediation fees, Newborn Crisis Fund reimbursements from the Missouri Division of Family Services, and Juvenile Work Payment Fund reimbursements from Jackson County are received and recorded to the Family Court's general ledger software and deposited into another account (Supervision account) by personnel of the court.

### 5.1 Outstanding checks

The Family Court has not developed adequate procedures to follow up on outstanding checks.

As of June 30, 2014, records indicate 90 JIS account checks totaling \$7,751, had been outstanding for over a year with some checks outstanding since 2010. In addition, Supervision account checks totaling \$39,006, had also been outstanding for over a year. Included in this amount was \$18,804 in checks issued prior to 2008. The Family Court no longer has detailed records that include individual check numbers, amounts, payees, and check issuance dates for these checks. As a result, the owners of these monies cannot be identified.

To properly monitor disbursements and ensure monies are appropriately disbursed to the payee or as otherwise provided by state law, procedures should be established to routinely investigate outstanding checks.

### 5.2 Liabilities

The Family Court does not properly monitor the Supervision account liabilities to ensure monies are disbursed timely. As of December 31, 2013, the Family Court held outstanding liabilities totaling \$123,165 in the Supervision account. This amount includes \$47,108 in special deposits received for custodianship of children under the care of outside agencies and controlled by the court.

Family Court personnel disbursed \$26,151 in special deposits between June and September 2014; however, the court no longer has adequate records to identify the owners of the remaining special deposits that date back prior to 1990.

Procedures to routinely investigate monies remaining on the liabilities list over a specific period of time are necessary to properly monitor and ensure



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monies are appropriately disbursed as provided by state law. In addition, various statutory provisions provide for the disposition of unidentified monies.

### 5.3 Receipting and depositing

The Family Court does not have adequate receipting and depositing procedures in place.

- Six cashier sessions in the JIS totaling \$11,178 were left open between 1 and 4 weeks in May 2013. As a result, these monies were not deposited intact or timely.
- Two money orders included in our July 7, 2014, cash count were not restrictively endorsed.

Depositing monies intact and timely decreases the risk of loss, theft, or misuse of funds. In addition, to adequately safeguard receipts, monies received should be restrictively endorsed immediately upon receipt.

## Recommendations

The Court en Banc and the Court Administrator:

- 5.1 Continue efforts to follow up on outstanding checks and reissue the checks if necessary or dispose of these monies in accordance with state law.
- 5.2 Establish procedures to review the status of liabilities monthly and determine the appropriate disposition of funds held for more than a specified period of time.
- 5.3 Deposit monies intact and timely and endorse all monies immediately upon receipt.

## Auditee's Response

*The Court en Banc and Court Administrator provided the following written responses:*

- 5.1 *This recommendation has been implemented. Procedures now require that outstanding checks are routinely investigated within six months and reissued when new information regarding addresses or owners have been identified or in the event that the owners of the property cannot be located, the monies will be transferred to the State Treasurer as unclaimed property in accordance with state law. There is currently \$17,923 in unclaimed monies in cases disposed in the early nineties or earlier, where the owner cannot be identified. Those monies will be disbursed as directed by the Court Administrator at a later date along with the unidentifiable funds discussed in recommendation 2.1.*



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- 5.2 *This recommendation has been implemented. Procedures now require that accounting routinely investigate the status of liabilities within the Supervision account on a monthly and annual basis to assure the appropriate disbursement of funds. All sub-accounts within the Supervision account have been investigated and disbursed to the extent possible. In the event that the owners of the property cannot be located, the monies are transferred to the State Treasurer as unclaimed property in accordance with state law. There is currently \$28,093 in unclaimed monies in cases previously disposed in very old cases in which the owner cannot be identified. Those monies will be disbursed as directed by the Court Administrator at a later date along with the unidentifiable funds discussed in recommendation 2.1.*
- 5.3 *This recommendation has been implemented. Procedures now require the daily verification by the accounting manager to assure that cashier's sessions are closed by 5:00 p.m. each day to assure the timely deposits of monies intact. All account clerks and the accounting manager have received refresher training regarding the necessity of restrictively endorsing checks and money orders immediately upon receipt.*

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# Sixteenth Judicial Circuit

## Jackson County

### Organization and Statistical Information

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The Sixteenth Judicial Circuit consists only of Jackson County. The Sixteenth Judicial Circuit has three court buildings located in Kansas City and one in Independence.

The Sixteenth Judicial Circuit consists of 19 circuit judges, 9 associate judges, 2 probate commissioners, 5 family court commissioners, 1 drug court commissioner, and a Court Administrator.

#### Personnel

At December 31, 2013, the judges, commissioners, Court Administrator, and Juvenile Officer of the Sixteenth Judicial Circuit, Jackson County, were as follows:

Title	Name
Presiding Judge, Division 16	Marco A. Roldan
Circuit Judge, Division 1	Sandra C. Midkiff
Circuit Judge, Division 2	Kenneth R. Garrett III
Circuit Judge, Division 3	David M. Byrn
Circuit Judge, Division 4	Justine E. Del Muro
Circuit Judge, Division 5	James F. Kanatzar
Circuit Judge, Division 6	J. Dale Youngs
Circuit Judge, Division 7	S. Margene Burnett
Circuit Judge, Division 8	Vacant
Circuit Judge, Division 9	Joel F. Fahnestock
Circuit Judge, Division 10	Patrick Campbell
Circuit Judge, Division 11	W. Brent Powell
Circuit Judge, Division 12	Edith L. Messina
Circuit Judge, Division 13	Charles H. McKenzie
Circuit Judge, Division 14	John M. Torrence
Circuit Judge, Division 15	Robert M. Schieber
Circuit Judge, Division 17	Jack. R. Grate
Circuit Judge, Division 18	Kevin D. Harrell
Circuit Judge, Division 19	Kathleen A. Forsyth
Associate Circuit Judge, Division 25	Richard T. Standridge
Associate Circuit Judge, Division 26	Vacant
Associate Circuit Judge, Division 27	Gregory B. Gillis
Associate Circuit Judge, Division 28	Jeffrey C. Keal
Associate Circuit Judge, Division 29	vacant
Associate Circuit Judge, Division 30	Twila K. Ridgby
Associate Circuit Judge, Division 31	Mary F. Weir
Associate Circuit Judge, Division 32	Robert L. Trout
Associate Circuit Judge, Division 33	Jeffrey L. Bushur
Commissioner, Division 19	Daniel P. Wheeler
Commissioner, Division 40	Geoffrey E. Allen
Commissioner, Division 41	Martina L. Peterson
Commissioner, Division 42	Sherrill L. Rosen
Commissioner, Division 43	Susan E. Long



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Commissioner, Division 44	Molly M. Merrigan
Commissioner, Division 50	David J. Fry
Deputy Commissioner, Division 19	Vacant
Court Administrator	Jeffrey A. Eisenbeis
Deputy Court Administrator/Family Court Services Director	Mary A. Marquez
Deputy Court Administrator/Jury Supervisor	Tracy L. Smedley
Juvenile Officer	William R. Jackson

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In addition, the Sixteenth Judicial Circuit, Jackson County, employed 730 full-time employees and 7 part-time employees on December 31, 2013.

### Financial Information

Receipts of the Sixteenth Judicial Circuit, Jackson County, were as follows:

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	Year Ended December 31, 2013
Court deposits, fee, bonds, and other	\$31,427,390
Delinquent land tax sale	2,778,440
Family court	671,269
Interest Income	143,360
Total	\$35,020,459

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### Caseload Information

From the Office of State Courts Administrator Missouri Judicial Reports, case filings of the Sixteenth Judicial Circuit, Jackson County, were as follows:

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	Year Ended June 30, 2013
Civil	47,763
Criminal	15,392
Juvenile	2,734
Probate	4,364
Total	70,253

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