



Office of Missouri State Auditor  
**Nicole Galloway, CPA**

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**Forty-First Judicial Circuit  
Shelby County**



**Nicole Galloway, CPA**  
Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of the Shelby County Circuit Court

Background	The Forty-First Judicial Circuit consists of Shelby County as well as Macon County. The Forty-First Judicial Circuit consists of one circuit judge and two associate circuit judges. The circuit judge hears cases in Shelby and Macon counties. One associate circuit judge is located in each county in the circuit. Circuit personnel located in Macon County are not included in the scope of the audit.
Findings	The audit identified no significant deficiencies in internal controls, no significant noncompliance with legal provisions, and no significant noncompliance with court rules. No findings resulted from our audit.

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

\*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.

**All reports are available on our Web site: [auditor.mo.gov](http://auditor.mo.gov)**

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Shelby County  
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## **NICOLE GALLOWAY, CPA**

### **Missouri State Auditor**

Presiding Judge and Court en Banc  
and  
Circuit Clerk of the  
Forty-First Judicial Circuit  
Shelby County, Missouri

We have audited certain operations of the Forty-First Judicial Circuit, Shelby 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, 2016. 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.

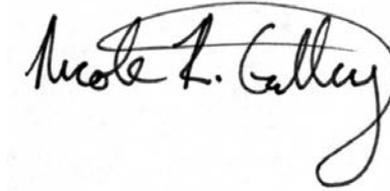
Our methodology included reviewing written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the court, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls that are significant 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 applicable 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.

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 Shelby County and was not subjected to the procedures applied in our audit of the court.

For the areas audited, we identified (1) no significant deficiencies in internal controls, (2) no significant noncompliance with legal provisions, and (3) no significant noncompliance with court rules.

No findings resulted from our audit of the Forty-First Judicial Circuit, Shelby 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:

Director of Audits:	Douglas J. Porting, CPA, CFE
Audit Manager:	Chris Vetter, CPA
In-Charge Auditor:	Christopher A. McClain
Audit Staff:	Morgan Alexander Dacia Rush, M.Acct.

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# Forty-First Judicial Circuit

## Shelby County

### Organization and Statistical Information

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The Forty-First Judicial Circuit consists of Shelby County as well as Macon County.

The Forty-First Judicial Circuit consists of one circuit judge and two associate circuit judges. The circuit judge hears cases in Shelby and Macon counties. One associate circuit judge is located in each county in the circuit. Circuit personnel located in Macon County are not included in the scope of the audit.

#### Personnel

At December 31, 2016, the judges, and Circuit Clerk of the Forty-First Judicial Circuit, Shelby County, were as follows:

Title	Name
Circuit Judge	Frederick P. Tucker
Associate Circuit Judge	Mike Greenwell
Circuit Clerk	Rosalie (Rose) Shively

In addition, the Forty-First Judicial Circuit, Shelby County, employed 1 full-time employee and 1 part-time employee on December 31, 2016.

#### Financial Information

Receipts of the Forty-First Judicial Circuit, Shelby County, were as follows:

	Year Ended December 31, 2016
Court deposits, fees, bonds, and other	\$293,672
Interest income	356
Total	\$294,028

#### Caseload Information

From the Office of State Courts Administrator Missouri Judicial Reports, case filings of the Forty-First Judicial Circuit, Shelby County, were as follows:

	Year Ended June 30, 2016
Civil	228
Criminal	531
Juvenile	50
Probate	63
Total	872