



FIFTEENTH JUDICIAL CIRCUIT

SALINE COUNTY, MISSOURI

THREE YEARS ENDED DECEMBER 31, 1998

**From The Office Of State Auditor
Claire McCaskill**

Report No. 99-118
December 23, 1999

AUDIT REPORT



Office Of The
State Auditor Of Missouri
Claire McCaskill

December 1999

During our audit of the Fifteenth Judicial Circuit Court in Saline County, we identified certain management practices which we believe could be improved.

Criminal cost billings were not submitted to the state for some cases during 1998, 1997, and 1996. State law allows for the reimbursement of certain costs in criminal cases where the state has been rendered liable. Based on information provided by the Sheriff, the Circuit Clerk is responsible for preparing and submitting cost bills to the state for reimbursement. State law requires all such bills to be submitted to the state's Office of Administration within two years of the date of judgment and sentence.

Our review of criminal cases found twenty-one cases with costs totaling approximately \$33,031 that had not been submitted for reimbursement. Of these twenty-one cases, fourteen have exceeded the two-year time limit and the county has already lost reimbursements totaling approximately \$17,831. Seven of the twenty-one cases had 1998 conviction dates. Incarceration costs related to those cases total approximately \$15,200. We have provided the Circuit Clerk with information regarding these cases so they can be billed before the two-year time limit expires.

Many of the funds held on deposit in the Circuit Clerk's fee account are for old cases which contain deposits insufficient to cover all court costs charged. The Circuit Clerk's December 31, 1998, open items listing includes approximately 950 entries and totaled over \$114,000. Approximately 240 of these cases originated prior to 1996 with some cases dating as far back as the 1950's. If it appears unlikely the remaining amounts owed will be collected, a court order should be obtained to allow the balance to be distributed among the various costs.

Delinquency notices are not sent out to the non-custodial parents of cases involving non-IV-D obligations. According to the State Division of Child Support Enforcement (DCSE) personnel, the division will generate and mail billings unless there is a billing suppression request on file and their records indicate the former Circuit Clerk requested the suppression of billings for non-IV-D delinquent obligations. The Circuit Clerk indicated that she was unaware that the billing request had been suppressed. In response to the finding, the current Circuit Clerk indicated she contacted the DCSE and requested the billings be generated and mailed.

The duties of receiving, recording, and depositing court monies collected by the Probate Division are not adequately segregated. Currently, the Probate Clerk performs all these duties as well as preparing checks and completing monthly reports and reconciliations. If a proper segregation of duties cannot be achieved, at a minimum, there should be a documented independent review of records.

YELLOW SHEET

FIFTEENTH JUDICIAL CIRCUIT
SALINE COUNTY, MISSOURI

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FINANCIAL SECTION

State Auditor's Reports



CLAIRE C. McCASKILL
Missouri State Auditor

INDEPENDENT AUDITOR'S REPORT ON
THE FINANCIAL STATEMENTS

Presiding Judge and Court en banc
and
The Circuit Clerk of the
Fifteenth Judicial Circuit
Saline County, Missouri

We have audited the accompanying special-purpose financial statements of the various funds of the Fifteenth Judicial Circuit, Saline County, Missouri, as of and for the years ended December 31, 1998, 1997, and 1996, as identified in the table of contents. These special-purpose financial statements are the responsibility of the judicial circuit's management. Our responsibility is to express an opinion on these special-purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the special-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the special-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

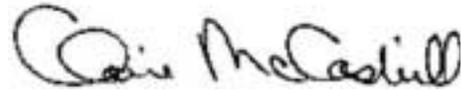
The accompanying special-purpose financial statements were prepared for the purpose of presenting the receipts, disbursements, and changes in cash of the various funds of the Fifteenth Judicial Circuit, Saline County, Missouri, and are not intended to be a complete presentation of the financial position and results of operations of the various funds of the judicial circuit.

In our opinion, the special-purpose financial statements referred to in the first paragraph present fairly, in all material respects, the receipts, disbursements, and changes in cash of the various funds of the Fifteenth Judicial Circuit, Saline County, Missouri, as of and for the years ended December 31, 1998, 1997, and 1996, in conformity with the comprehensive basis of accounting discussed in Note 1, which is a basis of accounting other than generally accepted accounting principles.

The Fifteenth Judicial Circuit, Saline County, Missouri, has not presented the disclosures required by Governmental Accounting Standards Board (GASB) Technical Bulletin 98-1, *Disclosures about Year 2000 Issues*, as amended by GASB Technical Bulletin 99-1, that the GASB has determined are necessary to supplement, although not be a part of, the basic financial statements. In addition, we do not provide assurance that the Fifteenth Judicial Circuit is or will become year 2000-compliant, that the Fifteenth Judicial Circuit's year 2000 remediation efforts will be successful in whole or in part, or that parties with which the Fifteenth Judicial Circuit does business are or will become year 2000-compliant.

In accordance with *Government Auditing Standards*, we also have issued our report dated September 14, 1999, on our consideration of the judicial circuit's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

The accompanying History, Organization, and Statistical Information is presented for informational purposes. This information was obtained from the State Courts Administrator's office, Saline County, and the Fifteenth Judicial Circuit and was not subjected to the auditing procedures applied in the audit of the special-purpose financial statements referred to above.

A handwritten signature in black ink, appearing to read "Claire McCaskill". The signature is written in a cursive, flowing style.

Claire McCaskill
State Auditor

September 14, 1999 (fieldwork completion date)



CLAIRE C. McCASKILL
Missouri State Auditor

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING

Presiding Judge and Court en banc
and
The Circuit Clerk of the
Fifteenth Judicial Circuit
Saline County, Missouri

We have audited the special-purpose financial statements of the various funds of the Fifteenth Judicial Circuit, Saline County, Missouri, as of and for the years ended December 31, 1998, 1997, and 1996, and have issued our report thereon dated September 14, 1999. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the special-purpose financial statements of the various funds of the Fifteenth Judicial Circuit, Saline County, Missouri, are free of material misstatement, we performed tests of the judicial circuit's compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. 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. The results of our tests disclosed no material instances of noncompliance that are required to be reported under Government Auditing Standards. However, we noted certain other instances of noncompliance which are presented in the accompanying Management Advisory Report.

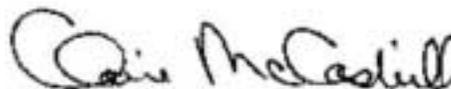
Internal Control Over Financial Reporting

In planning and performing our audit of the special-purpose financial statements of the various funds of the Fifteenth Judicial Circuit, Saline County, Missouri, we considered the judicial circuit's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the special-purpose financial statements and not to provide

assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the judicial circuit's ability to record, process, summarize, and report financial data consistent with the assertions of management in the special-purpose financial statements.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material to the special-purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses, and these matters are presented in the accompanying Management Advisory Report.

This report is intended for the information of the management of the Fifteenth Judicial Circuit, Saline County, Missouri, and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.



Claire McCaskill
State Auditor

September 14, 1999 (fieldwork completion date)

Financial Statements

Exhibit A

FIFTEENTH JUDICIAL CIRCUIT
 SALINE COUNTY, MISSOURI
 COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS
 YEAR ENDED DECEMBER 31, 1998

	Circuit Division Fund	Division VI - Associate Circuit Division Fund	Division V - Probate Division Fund	Law Library Fund	Total (Memorandum Only)
RECEIPTS					
Court deposits, fees, bonds, and others	\$ 311,886	900,148	26,093	13,914	1,252,041
Child support	2,506,914	0	0	0	2,506,914
Interest income	5,252	1,566	0	0	6,818
Total Receipts	<u>2,824,052</u>	<u>901,714</u>	<u>26,093</u>	<u>13,914</u>	<u>3,765,773</u>
DISBURSEMENTS					
State of Missouri					
Court fees	34,736	92,592	13,927	0	141,255
Title IV-D	177,229	0	0	0	177,229
County officials	31,053	428,056	4,965	0	464,074
Child support	2,309,065	0	0	0	2,309,065
Supplies and equipment	1,725	1,594	0	14,818	18,137
Refunds and other	312,140	409,016	7,251	0	728,407
Total Disbursements	<u>2,865,948</u>	<u>931,258</u>	<u>26,143</u>	<u>14,818</u>	<u>3,838,167</u>
RECEIPTS OVER (UNDER)					
DISBURSEMENTS	-41,896	-29,544	-50	-904	-72,394
CASH, JANUARY 1	194,075	43,562	50	3,183	240,870
CASH, DECEMBER 31	<u>\$ 152,179</u>	<u>14,018</u>	<u>0</u>	<u>2,279</u>	<u>168,476</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit B

FIFTEENTH JUDICIAL CIRCUIT
 SALINE COUNTY, MISSOURI
 COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS
 YEAR ENDED DECEMBER 31, 1997

	Circuit Division Fund	Division VI - Associate Circuit Division Fund	Division V - Probate Division Fund	Law Library Fund	Total (Memorandum Only)
RECEIPTS					
Court deposits, fees, bonds, and others	\$ 341,081	939,337	49,202	8,245	1,337,865
Child support	2,323,875	0	0	0	2,323,875
Interest income	3,060	1,457	0	0	4,517
Total Receipts	<u>2,668,016</u>	<u>940,794</u>	<u>49,202</u>	<u>8,245</u>	<u>3,666,257</u>
DISBURSEMENTS					
State of Missouri					
Court fees	29,421	96,679	20,856	0	146,956
Title IV-D	221,174	0	0	0	221,174
County officials	19,701	447,827	5,858	0	473,386
Child support	2,103,295	0	0	0	2,103,295
Supplies and equipment	527	3,283	0	5,575	9,385
Refunds and other	174,571	394,866	22,438	0	591,875
Total Disbursements	<u>2,548,689</u>	<u>942,655</u>	<u>49,152</u>	<u>5,575</u>	<u>3,546,071</u>
RECEIPTS OVER (UNDER)					
DISBURSEMENTS	119,327	-1,861	50	2,670	120,186
CASH, JANUARY 1	74,748	45,423	0	513	120,684
CASH, DECEMBER 31	<u>\$ 194,075</u>	<u>43,562</u>	<u>50</u>	<u>3,183</u>	<u>240,870</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit C

FIFTEENTH JUDICIAL CIRCUIT
 SALINE COUNTY, MISSOURI
 COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS
 YEAR ENDED DECEMBER 31, 1996

	Circuit Division Fund	Division VI - Associate Circuit Division Fund	Division V - Probate Division Fund	Law Library Fund	Total (Memorandum Only)
RECEIPTS					
Court deposits, fees, bonds, and others	\$ 271,597	720,673	31,706	3,820	1,027,796
Child support	2,164,004	0	0	0	2,164,004
Interest income	3,151	1,039	0	0	4,190
Total Receipts	<u>2,438,752</u>	<u>721,712</u>	<u>31,706</u>	<u>3,820</u>	<u>3,195,990</u>
DISBURSEMENTS					
State of Missouri					
Court fees	31,290	84,460	17,038	0	132,788
Title IV-D	236,114	0	0	0	236,114
County officials	25,300	365,668	4,684	0	395,652
Child support	1,928,337	0	0	0	1,928,337
Supplies and equipment	3,885	0	0	3,390	7,275
Refunds and other	268,305	233,982	9,984	0	512,271
Total Disbursements	<u>2,493,231</u>	<u>684,110</u>	<u>31,706</u>	<u>3,390</u>	<u>3,212,437</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	-54,479	37,602	0	430	-16,447
CASH, JANUARY 1	129,227	7,821	0	83	137,131
CASH, DECEMBER 31	<u>\$ 74,748</u>	<u>45,423</u>	<u>0</u>	<u>513</u>	<u>120,684</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

Notes to the Financial Statements

FIFTEENTH JUDICIAL CIRCUIT
SALINE COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

A. Reporting Entity and Basis of Presentation

The accompanying special-purpose financial statements present only selected data for each fund of the Fifteenth Judicial Circuit, Saline County, Missouri.

Receipts, disbursements, and changes in cash are presented for the various funds administered by the Fifteenth Judicial Circuit, Saline County, Missouri. The operating costs of the offices within the circuit are paid directly from appropriations authorized by the County Commissions within the judicial circuit and the state of Missouri and are not included in these financial statements. The funds administered by the circuit officials located in Lafayette County are reported on separately.

The "Total (Memorandum Only)" column is presented as additional analytical data. Because this column does not identify the restrictions that exist by fund, it should be read only with reference to the details of each fund.

B. Basis of Accounting

The Statements of Receipts, Disbursements, and Changes in Cash for the Fifteenth Judicial Circuit, Saline County, Missouri, are prepared on the cash basis of accounting; accordingly, amounts are recognized when they are received or disbursed. This basis of accounting differs from generally accepted accounting principles, which require revenues to be recognized when they become available and measurable or when they are earned and expenditures or expenses to be recognized when the related liabilities are incurred.

C. Fiscal Authority and Responsibility

The Fifteenth Judicial Circuit, Saline County, Missouri, includes the transactions of the Circuit Division, the Associate Circuit Division, the Probate Division, and the Law Library Fund. Each officeholder has been charged with the responsibility of administering the transactions in his or her division. The Presiding Judge's secretary acts as the custodian of the Law Library Fund. The Fifteenth Judicial Circuit, Saline County, Missouri, administers transactions within the following funds:

Circuit Division Fund: This fund accounts for the transactions of the Circuit Clerk's office. These transactions include receipts and disbursements of the fee, child support, and interest accounts.

Associate Circuit Division Fund: This fund accounts for the transactions of the Associate Circuit Division. These transactions include receipts and disbursements of the court costs, fees, fines, bonds, and interest income.

Probate Division Fund: This fund accounts for the transactions of the Probate Division. These transactions include receipts and disbursements of court deposits and fees.

Law Library Fund: This fund accounts for the transactions of the law library, including fees collected from Circuit Division, Associate Circuit Division, and Probate Division deposits. Disbursements are legally restricted for maintenance of a law library.

2. Cash

Section 483.310, RSMo Cumulative Supp. 1998, authorizes circuit courts to place their funds in savings deposits in banks and savings and loan associations or in U.S. Treasury bills.

In accordance with Statement No. 3 of the Governmental Accounting Standards Board, *Deposits with Financial Institutions, Investments (Including Repurchase Agreements), and Reverse Repurchase Agreements*, disclosures are provided below regarding the risk of potential loss of cash deposits. For the purposes of these disclosures, deposits with financial institutions are demand, time, and savings accounts, including certificates of deposit and negotiable order of withdrawal accounts, in banks and savings institutions.

The circuit court's deposits at December 31, 1998, 1997, and 1996, were entirely covered by federal depositary insurance or by collateral securities held by the court's custodial bank in the circuit court's name.

MANAGEMENT ADVISORY REPORT SECTION

Management Advisory Report -
State Auditor's Current Recommendations

FIFTEENTH JUDICIAL CIRCUIT
SALINE COUNTY, MISSOURI
SUMMARY OF FINDINGS

1. Circuit Clerk's Accounting Controls and Procedures (pages 17-19)

Criminal cost billings were not submitted to the state for some cases during 1998, 1997, and 1996. For some cases, with 1997 and 1996 conviction dates and billable costs totaling approximately \$17,831, the two-year time limit was exceeded and the county will not be reimbursed for these costs. Other cases, with 1998 conviction dates and billable costs totaling approximately \$15,200, still need to be billed. Numerous funds are held on deposit for old civil and criminal cases which should be distributed. Notices of delinquent child support are not sent.

2. Probate Division's Accounting Controls (page 19)

Accounting duties are not adequately segregated.

FIFTEENTH JUDICIAL CIRCUIT
SALINE COUNTY, MISSOURI
MANAGEMENT ADVISORY REPORT -
STATE AUDITOR'S CURRENT RECOMMENDATIONS

We have audited the special-purpose financial statements of the Fifteenth Judicial Circuit, Saline County, Missouri, as of and for the years ended December 31, 1998, 1997, and 1996, and have issued our report thereon dated September 14, 1999.

The following Management Advisory Report presents our findings and recommendations arising from our audit of the judicial circuit's special-purpose financial statements. During our audit, we also identified certain management practices which we believe could be improved. Our audit was not designed or intended to be a detailed study of every system, procedure, and transaction. Accordingly, the findings presented in the following report should not be considered as all-inclusive of areas where improvements may be needed.

1. Circuit Clerk's Accounting Controls and Procedures

- A. Section 221.105, RSMo Cumulative Supp. 1998, allows for the reimbursement of certain costs in criminal cases where the state has been rendered liable. The Sheriff is to certify the number of prisoner incarceration days and the Circuit Clerk is responsible for preparing and submitting cost bills to the state for reimbursement. Section 33.120, RSMo Cumulative Supp. 1998, requires all such bills to be submitted to the state's Office of Administration within two years of the date of judgement and sentence.

Our review of criminal cases found twenty-one cases with costs totaling approximately \$33,031 that had not been submitted for reimbursement. Of these twenty-one cases, eight had 1996 conviction dates and six had 1997 conviction dates. These cases have exceeded the two-year time limit and the county has already lost reimbursements totaling approximately \$17,831. Seven of the twenty-one cases had 1998 conviction dates. Incarceration costs related to those cases total approximately \$15,200. The two-year time limit has not expired on these cases and the costs are still reimbursable. We have provided the Circuit Clerk with information regarding these cases so they can be billed. We did not review all cases and it is possible other lost revenues may exist as a result of untimely cost billings during the audit period and in calendar year 1999. To ensure reimbursement is obtained for all allowable costs, bills of costs should be prepared and submitted to the state in a thorough and timely manner.

- B. The Circuit Clerk's office collects court costs for each case filed in the Circuit Division. Many of the funds held on deposit in the fee account are for old cases which contain deposits insufficient to cover all court costs charged in the case. The Circuit Clerk's December 31, 1998, open items listing includes approximately 950 entries and totaled

over \$114,000. Approximately 240 of these cases originated prior to 1996 with some cases dating as far back as the 1950's. If it appears unlikely the remaining amounts owed will be collected, a court order should be obtained to allow the balance to be prorated among the various costs. Attorney General's Opinion No. 26, 1973 to Osborne, concluded that "If, when liability has been established, accrued costs cannot be collected in full, charges not having any statutory priority or not allocated under court rule should be prorated."

Old inactive case balances increase the volume of cases which must be monitored and controlled, putting a greater burden on limited personnel resources. In addition, failure to prorate available monies when it is unlikely the balance will be collected, deprives the state and county of the use of those monies.

- C. Delinquent child support payments are not adequately monitored. Delinquency notices are not sent out to the non-custodial parents of cases involving non-IV-D obligations. The Circuit Clerk indicated this process is now being performed by the state Division of Child Support Enforcement (DCSE). According to DCSE personnel, the division will generate and mail billings unless there is a billing suppression request on file and their records indicate the former Circuit Clerk requested the suppression of billings for non-IV-D delinquent obligations. Therefore, no billings will be generated until the suppression is rescinded by the Circuit Clerk. The Circuit Clerk indicated that she was unaware that the billing request had been suppressed.

Section 452.345.5, RSMo Cumulative Supp. 1998, states, except for a Title IV-D case, if a party becomes delinquent in maintenance or support payments in an amount equal to one month's total support obligation, the Circuit Clerk shall notify the obligor of the delinquency and shall advise that the obligor's income is subject to withholding for repayment of the delinquency and for payment of current support. The Circuit Clerk must also notify the obligee of the delinquency.

Conditions similar to B and C were also noted in our prior report.

WE RECOMMEND the Circuit Clerk:

- A. Determine any unbilled costs pertaining to 1999, 1998, and late 1997 cases and bill the state promptly. In addition, the Circuit Clerk should ensure that current procedures are sufficient to ensure criminal cost reimbursement forms are submitted to the state on a timely basis.
- B. Pursue collection of costs accrued on old cases. If collection of such costs cannot be made, monies held by the Circuit Clerk should be distributed on a pro-rata basis, after obtaining a court order from the Circuit Judge.

- C. Implement procedures to monitor delinquent child support and issue delinquent notices in accordance with state law.

AUDITEE'S RESPONSE

The Circuit Clerk provided the following responses:

- A. *With the addition of another clerk in January 1999, we have been able to change procedures so that these criminal costs are billed more regularly. We are currently reviewing dockets pertaining to prior years to identify previously unbilled costs that are still within the allowable timeframe for state reimbursement.*
- B. *As time allows we are reviewing old cases on the open items listing. Monies are being disbursed on closed cases. Cases still open are being reviewed and discussed with the Circuit Judge regarding the appropriate disposition.*
- C. *We have contacted the DCSE and requested that the non-IV-D billings be generated and mailed. As of the end of July 2001, this office will no longer collect child support payments. This function will be handled by the DCSE- Family Support Payment Center at a centralized location. At that point in time our primary responsibility will be to file case information only.*

2. Probate Division's Accounting Controls

The duties of receiving, recording, and depositing court monies collected by the Probate Division are not adequately segregated. Currently, the Probate Clerk performs all these duties as well as preparing checks and completing monthly reports and reconciliations. To safeguard against possible loss or misuse of funds, internal controls should provide reasonable assurance that all transactions are accounted for properly and assets are adequately safeguarded. Since this is an office of one employee and proper segregation of duties cannot be achieved, at a minimum, there should be a documented independent review of records. This review should include accounting for the numerical sequence of receipt slips issued, a reconciliation of the composition of receipt slips issued to the composition of monies deposited, and a review of the monthly bank reconciliation.

WE RECOMMEND the Probate Division establish a documented periodic review of the division records by an independent person.

AUDITEE'S RESPONSE

The Probate Clerk indicated this issue will be discussed with the Probate Judge and an effort will be made to implement the recommendation.

This report is intended for the information of the management of the Fifteenth Judicial Circuit, Saline County, Missouri, and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.

Follow-Up on State Auditor's Prior Recommendations

FIFTEENTH JUDICIAL CIRCUIT
SALINE COUNTY, MISSOURI
FOLLOW-UP ON STATE AUDITOR'S PRIOR RECOMMENDATIONS

This section reports follow-up action taken by the Fifteenth Judicial Circuit, Saline County, Missouri, on recommendations made in the Management Advisory Report (MAR) of our report issued for the two years ended December 31, 1995. The prior recommendations which have not been implemented are repeated in the current MAR.

Circuit Clerk's Accounting Controls and Procedures

- A. Accounting and bookkeeping duties were not adequately segregated.
- B. The Circuit Clerk did not disburse the county's portion of filing fees until the case was closed and the final court costs were calculated. In addition, the open items listing contained numerous old cases for which the balance of fees collected had not been disbursed.
- C. Delinquent child support payments were not adequately monitored and delinquency notices were not sent to the absent parent when child support payments were not received.

Recommendation:

The Circuit Clerk:

- A. Adequately segregate accounting duties to the extent possible to provide reasonable assurance that all transactions are accounted for properly and assets are adequately safeguarded. If duties cannot be adequately segregated, at a minimum, there should be a documented supervisory review by an independent person of the work performed.
- B. Disburse filing fees to the county in the month received and periodically review cases included on the open-items listing and take appropriate action. For those old cases which contain a balance of fees collected, a court order should be obtained to close those cases by paying out any remaining fees on a prorated basis.
- C. Implement procedures to monitor delinquent child support payments and issue delinquent notices in accordance with state law.

Status:

- A. Implemented.
- B. Partially implemented. In September 1999, the Circuit Clerk began distributing the county's portion of the filing fee in the month received. However, court costs and fees on cases continue to be held until the balance is paid in full. The open items listing still contains numerous old cases for which the balance of fees collected have not been disbursed. For

- related comments, see MAR No. 1.
- C. Not implemented. See MAR No 1.

STATISTICAL SECTION

History, Organization, and
Statistical Information

FIFTEENTH JUDICIAL CIRCUIT
SALINE COUNTY, MISSOURI
HISTORY, ORGANIZATION
AND STATISTICAL INFORMATION

Organization

The Fifteenth Judicial Circuit consists of Saline County and Lafayette County.

The Fifteenth Judicial Circuit consists of one circuit judge and four associate circuit judges. The circuit judge hears cases throughout the circuit. He also serves as the presiding judge and, therefore, is responsible for the administration of the circuit. Of the four associate circuit judges, two are located in Saline County and preside over the Division VI-Associate Circuit Court and the Division V-Probate Division Court. The other two associate circuit judges are located in Lafayette County.

In addition to the judges, the personnel of the Fifteenth Judicial Circuit, Saline County, Missouri, include a circuit clerk, an associate circuit division clerk, a probate division clerk, six deputy clerks, a juvenile officer, one deputy juvenile officer, a court reporter, and secretary (who also serves Lafayette County). The juvenile officer's home base is Saline County; however she also serves residents of Lafayette County.

Circuit personnel located in Lafayette County are not included in the scope of this audit, but are reported on separately.

Operating Costs

The operating expenses of the various courts are paid by Saline County. The operating expenses for the circuit judge, court reporters, and juvenile office are paid by the two counties within the circuit based on the percentage of the county's population to the total circuit population.

The salaries of the court personnel, except for the salary of one deputy clerk which is paid by Saline County, and the juvenile officer are paid by the state of Missouri. The salaries of the deputy juvenile officer and secretarial staff are paid for by the two counties within the circuit based on the percentage of each county's population to the total circuit population.

Expenditures incurred for the Fifteenth Judicial Circuit, Saline County, Missouri were obtained from the Saline County budget and information provided by the State Courts Administrator's office and are as follows:

	Year Ended December 31,								
	1998			1997			1996		
	State of Missouri- Personal Service	Saline County Personal Service	Expenses	State of Missouri- Personal Service	Saline County Personal Service	Expenses	State of Missouri- Personal Service	Saline County Personal Service	Expenses
Circuit Division IV	\$ 122,649	0	8,331	117,479	0	8,095	112,269	0	7,918
Circuit Clerk	100,461	0	11,948	90,133	0	6,752	88,443	0	6,473
Associate Division VI	140,976	11,112	10,989	136,728	0	9,710	130,282	0	9,456
Probate Division V	117,868	0	8,062	111,901	0	10,705	108,729	0	9,991
Court reporters	43,423	0	1,028	41,238	0	1,421	39,094	0	2,930
Juvenile Office	36,146	170,656	97,681	34,307	161,083	109,243	32,523	132,862	52,149
Total	\$ 561,523	181,768	138,039	531,786	161,083	145,926	511,340	132,862	88,917

(Juvenile office salaries and expenses for the entire Fifteenth Judicial Circuit are included above.)

Caseload and Time Standard Statistics:

Caseload statistics of the filings and dispositions of the Fifteenth Judicial Circuit, Saline County, Missouri, provided by the State Courts Administrator's Missouri Judicial Reports, are as follows:

	Year Ended June 30,					
	1998		1997		1996	
	Filings	Dispositions	Filings	Dispositions	Filings	Dispositions
Civil	1,135	1,145	1,130	1,015	1,141	1,058
Criminal	1,395	1,330	1,198	1,064	957	929
Traffic and Ordinance	3,553	3,569	3,625	3,366	3,462	3,320
Juvenile	86	77	81	50	65	46
Probate	65	59	61	75	72	68
Total	6,234	6,180	6,095	5,570	5,697	5,421

Compliance by the Fifteenth Judicial Circuit, Saline County, Missouri, with time standards for disposition of certain types of cases, provided by the State Courts Administrator's Missouri Judicial Report for fiscal year 1998, is as follows:

<u>Type of Case</u>	<u>Time Standard</u>	<u>Fifteenth Judicial Circuit, Saline County, Missouri</u>	<u>State Total</u>
Circuit Civil	90% in 18 months	80	79
	98% in 24 months	86	87
Domestic Relations	90% in 8 months	74	83
	98% in 12 months	83	90
Associate Civil	90% in 6 months	87	84
	98% in 12 months	91	95
Circuit Felony	90% in 8 months	94	85
	98% in 12 months	98	93
Associate Criminal	90% in 4 months	88	79
	98% in 6 months	94	89

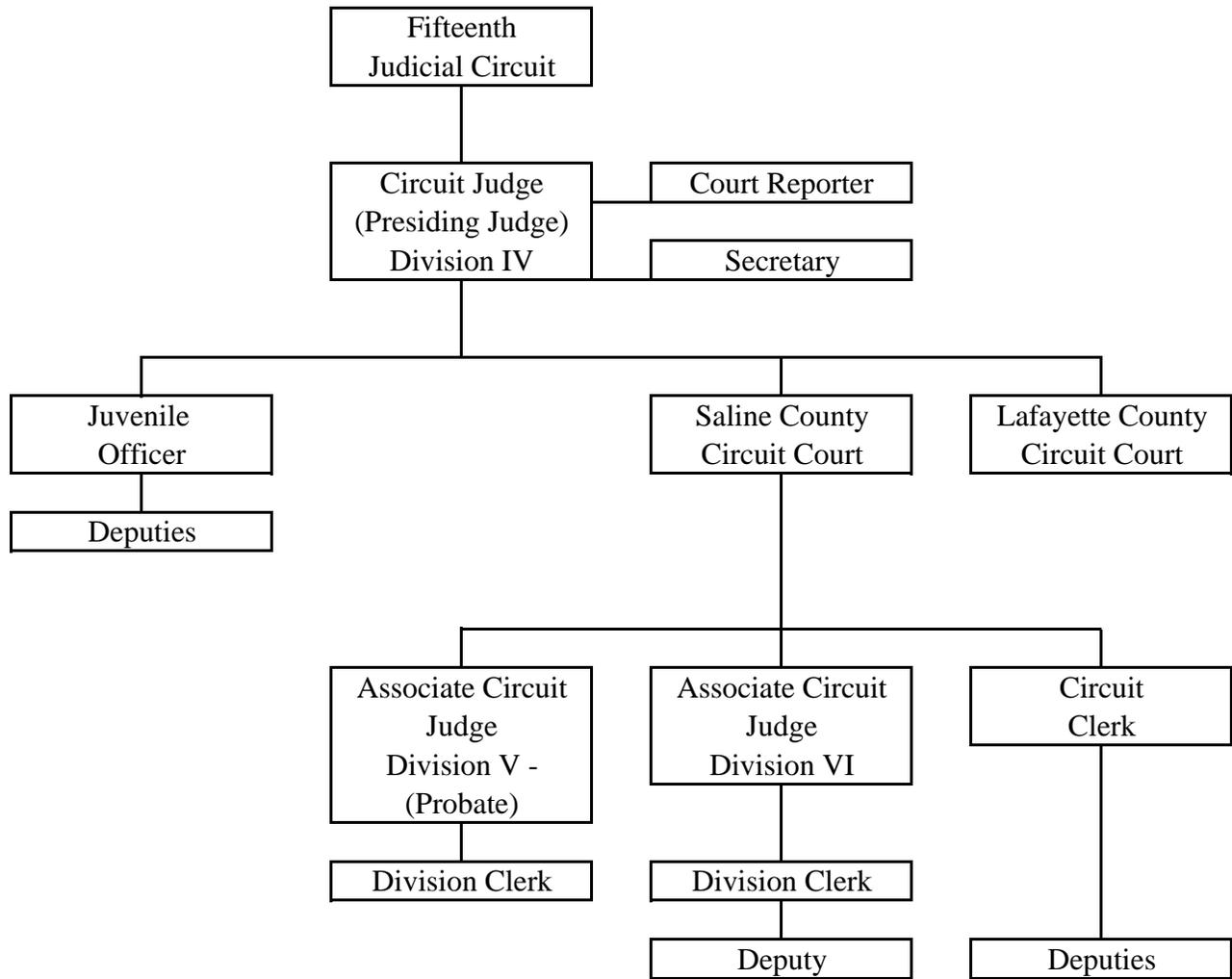
Personnel

At December 31, 1998, the judges, Circuit Clerk, and Juvenile Officer of the Fifteenth Judicial Circuit, Saline County, Missouri, were:

Robert H. Ravenhill, Circuit Judge, Division IV
Gary L. Busker, Associate Circuit Judge, Division V - Probate Division
Rick R. Wilson, Associate Circuit Judge, Division VI
Jean Buck, Circuit Clerk
Brenda Roberts, Juvenile Officer

An organization chart follows:

FIFTEENTH JUDICIAL CIRCUIT
 SALINE COUNTY, MISSOURI
 ORGANIZATION CHART
 DECEMBER 31, 1998



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