



Susan Montee, CPA
Missouri State Auditor

Thirteenth Judicial Circuit

Callaway County



September 2008
Report No. 2008-55

auditor.mo.gov



Office of
Missouri State Auditor
Susan Montee, CPA

September 2008

The following finding was noted as a result of an audit conducted by our office of the Thirteenth Judicial Circuit, Callaway County, Missouri.

As of March 2008, the Circuit Clerk's accounts had 68 outstanding checks, totaling \$8,552, that were over a year old. Some of the checks were issued as far back as July 2005. Court personnel indicated many of the checks have remained outstanding because they have been returned as undeliverable and new addresses cannot be located for the payees. As of April 2008, court personnel were holding \$5,056 in returned checks for this reason. Old outstanding checks create additional and unnecessary record keeping responsibilities.

All reports are available on our Web site: www.auditor.mo.gov

YELLOW SHEET

THIRTEENTH JUDICIAL CIRCUIT
CALLAWAY COUNTY

TABLE OF CONTENTS

	<u>Page</u>
STATE AUDITOR'S REPORT	1-3
MANAGEMENT ADVISORY REPORT - STATE AUDITOR'S FINDING	4-5
HISTORY, ORGANIZATION, AND STATISTICAL INFORMATION.....	6-10

STATE AUDITOR'S REPORT



SUSAN MONTEE, CPA
Missouri State Auditor

Presiding Judge and Court en banc
and
Circuit Clerk of the
Thirteenth Judicial Circuit
Callaway County, Missouri

We have audited certain operations of the Thirteenth Judicial Circuit, Callaway County. The scope of our audit included, but was not necessarily limited to, the 2 years ended December 31, 2007. The objectives of our audit were to:

1. Determine if the judicial circuit has adequate internal controls over significant financial functions such as receipts.
2. Determine if the judicial circuit has complied with certain legal provisions.

Our methodology included reviewing written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the judicial circuit, 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 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, Organization, and Statistical Information is presented for informational purposes. This information was obtained from the judicial circuit's management, the Office of State Courts Administrator, and Callaway County and was not subjected to the procedures applied in our audit of the judicial circuit.

The accompanying Management Advisory Report presents our finding arising from our audit of the Thirteenth Judicial Circuit, Callaway County.



Susan Montee, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Alice M. Fast, CPA
Audit Manager:	Gregory A. Slinkard, CPA, CIA
In-Charge Auditor:	Joyce Thomson
Audit Staff:	Janielle Arens

MANAGEMENT ADVISORY REPORT -
STATE AUDITOR'S FINDING

THIRTEENTH JUDICIAL CIRCUIT
CALLAWAY COUNTY
MANAGEMENT ADVISORY REPORT -
STATE AUDITOR'S FINDING

Circuit Clerk's Old Outstanding Checks

The Circuit Clerk does not currently have procedures to routinely follow-up on old outstanding checks. As of March 2008, the Circuit Clerk's accounts had 68 outstanding checks, totaling \$8,552, that were over a year old. Some of the checks were issued as far back as July 2005.

Court personnel indicated many of the checks have remained outstanding because they had been returned as undeliverable and new addresses cannot be located for the payees. As of April 2008, court personnel were holding \$5,056 in returned checks for this reason. We were informed that no one has followed-up on old outstanding checks since June 2007.

Old outstanding checks create additional and unnecessary record keeping responsibilities. Procedures should be adopted to routinely follow-up on outstanding checks and reissue them if the payees can be located. If the payees cannot be located, these undistributed monies should be disposed of in accordance with state law.

WE RECOMMEND the Circuit Clerk adopt procedures to routinely follow-up and reissue old outstanding checks. If the payees cannot be located, these monies should be disposed of in accordance with state law.

AUDITEE'S RESPONSE

The Circuit Clerk indicated he is in agreement with the finding contained in the report and that action has been taken to correct all old outstanding checks. In addition, a policy has been put in place to ensure outstanding checks are processed in a more timely way.

HISTORY, ORGANIZATION, AND
STATISTICAL INFORMATION

THIRTEENTH JUDICIAL CIRCUIT
CALLAWAY COUNTY
HISTORY, ORGANIZATION, AND
STATISTICAL INFORMATION

Organization

The Thirteenth Judicial Circuit consists of Callaway County and Boone County.

The Thirteenth Judicial Circuit consists of four circuit judges and six associate circuit judges. The circuit judges hear cases throughout the circuit. One circuit judge (elected by secret ballot of his peers) serves as the presiding circuit judge and is responsible for the administration of the circuit. Of the six associate circuit judges, two are located in Callaway County and hear cases primarily in the county. The other four associate circuit judges are located in Boone County.

In addition to the judges, the Thirteenth Judicial Circuit, Callaway County personnel include a circuit clerk, twelve deputy clerks, three court reporters (who also serve Boone County), one juvenile supervisor, three full-time and seven part-time deputy juvenile officers, and one support staff. The circuit personnel for Boone County are reported on separately.

Operating Costs

The salaries of the judges, circuit clerk, and twelve deputy court clerks are paid for by the state of Missouri. Operating costs for the circuit judges and court reporters are paid for by Callaway County and Boone County based on the percentage of the county's population to the total circuit populations. The salaries of the juvenile officer, the local juvenile office supervisor, three full-time deputy juvenile officers, and one support staff are paid for by the state of Missouri, while the seven part-time juvenile officers are paid for by Callaway County.

Receipts

Receipts of the Thirteenth Judicial Circuit, Callaway County, were as follows:

	Year Ended December 31,	
	2007	2006
Court deposits, fees, bonds, and other	\$ 1,183,391	1,509,614
Interest income	4,181	3,588
Total	\$ <u>1,187,572</u>	<u>1,513,202</u>

Caseload and Time Standards Statistics

From the Office of State Courts Administrator Missouri Judicial Reports, caseload statistics of the filings and dispositions of the Thirteenth Judicial Circuit, Callaway County, were as follows:

	Year Ended June 30,			
	2007		2006	
	Filings	Dispositions	Filings	Dispositions
Civil	2,044	1,971	2,089	2,015
Criminal	2,972	3,113	3,571	3,381
Juvenile	175	178	228	143
Probate	150	131	181	181
Total	5,341	5,393	6,069	5,720

From the Office of State Courts Administrator Missouri Judicial Report for fiscal year 2007, statistics on compliance of the Thirteenth Judicial Circuit, Callaway County, with time standards for disposition of certain types of cases were as follows:

Type of Case	Time Standard	Thirteenth Judicial Circuit Callaway County	State Total
Circuit Civil	90 % in 18 months	81 %	77 %
	98 % in 24 months	93	88
Domestic Relations	90 % in 8 months	85	84
	98 % in 12 months	92	91
Associate Civil	90 % in 6 months	96	87
	98 % in 12 months	100	97
Circuit Felony	90 % in 8 months	96	81
	98 % in 12 months	100	90
Associate Criminal	90 % in 4 months	71	71
	98 % in 6 months	88	85

Personnel

At December 31, 2007, the judges, Court Administrator, Circuit Clerk, and Juvenile Officer of the Thirteenth Judicial Circuit, Callaway County, were as follows:

Circuit Judges:

Gene Hamilton, Presiding Judge, Division One
 Gary Oxenhandler, Division Two
 Kevin Crane, Division Three (1)
 Jodie Capshaw Asel, Division Four

Associate Circuit Judges:

Carol England, Division Six (2)
 Cary Augustine, Division Seven

Kathy Lloyd, Court Administrator

Curtis Quick, Circuit Clerk

Rick Gaines, Juvenile Officer

(1) Replaced Ellen Roper effective January 1, 2007.

(2) Replaced Joe Holt effective January 1, 2007.

An organization chart follows:

THIRTEENTH JUDICIAL CIRCUIT
 CALLAWAY COUNTY
 ORGANIZATION CHART
 DECEMBER 31, 2007

