



Susan Montee, JD CPA
Missouri State Auditor

Thirty-Eighth Judicial Circuit

Christian County

December 2009
Report No. 2009-148



auditor.mo.gov



Susan Montee, JD, CPA
Missouri State Auditor

YELLOW SHEET

Findings in the audit of the Thirty-Eighth Judicial Circuit, Christian County

Circuit Division Procedures	Cases with liabilities are not adequately monitored to ensure disbursements are made timely. As of December 31, 2008, the Circuit Division held \$24,650 relating to 76 cases that had been disposed. The Circuit Division does not participate in the state's automated tax offset and collection programs, and other concerns regarding the collection of accrued costs were also noted. In addition, a budget is not prepared for the Drug Court Fund which received and disbursed a total of approximately \$29,000 during 2008 and 2009.
Associate Circuit Division I Accounting Controls and Procedures	The duties of receiving, recording, and disbursing monies are not adequately segregated. The Associate Circuit Division I does not monitor outstanding liabilities, and is holding some funds that should be disbursed. Additionally, receipting procedures need significant improvement. The total of receipts is not always properly reconciled to the total of deposits, and during our review, a \$38 check was found in a case file that had been received two years earlier. Further, cashier sessions are not always closed daily, resulting in untimely deposits.
Associate Circuit Division II Accounting Controls and Procedures	Accounting duties are not adequately segregated, and the Associate Circuit Division II does not adequately review cases with liabilities and make timely disbursements. As of December 31, 2008, the Associate Circuit Division II held \$138,917, including bonds totaling \$97,426. Adequate follow-up is not performed on cases with bonds posted by defendants who fail to make the required court appearance and on dismissed cases. Additionally, the Associate Circuit Division II does not participate in the state's automated tax offset and collection programs, and as a result, may be losing revenue. Further, improvements are needed in receipting and depositing procedures.
Juvenile Office Accounting Controls and Procedures	Accounting duties are not adequately segregated. One employee is primarily responsible for receiving, recording, and depositing monies; preparing, recording, and mailing checks; and completing monthly expense reimbursement requests for the counties. Some grant disbursements are paid from the Juvenile Office's restitution bank account rather than paid through the normal county disbursement process, and adequate documentation was not maintained for some grant disbursements. Official prenumbered receipt slips are not issued for monies received.
Guardian Ad Litem Services	Internal Revenue Service Forms 1099 were not issued to attorneys providing guardian ad litem services. Fees totaling \$40,472 were paid for guardian ad litem services for the year ended December 31, 2008.

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

Thirty-Eighth Judicial Circuit

Christian County

Table of Contents

State Auditor's Report	2
------------------------	---

Management Advisory Report - State Auditor's Findings	1. Circuit Division Procedures	4
	2. Associate Circuit Division I Accounting Controls and Procedures.....	7
	3. Associate Circuit Division II Accounting Controls and Procedures.....	9
	4. Juvenile Office Accounting Controls and Procedures.....	12
	5. Guardian Ad Litem Services	13

Organization and Statistical Information	15
---	----



SUSAN MONTEE, JD, CPA
Missouri State Auditor

Presiding Judge and Court en banc
and
Circuit Clerk of the
Thirty-Eighth Judicial Circuit
Christian County, Missouri

We have audited certain operations of the Thirty-Eighth Judicial Circuit, Christian County. The Christian County Commission engaged Davis, Lynn & Moots, P.C. Certified Public Accountants, to audit the county's financial statements, including the judicial circuit divisions, for the year ended December 31, 2008. To minimize duplication of effort, we reviewed the reports and substantiating working papers of the CPA firm. The scope of our audit included, but was not necessarily limited to, the 2 years ended December 31, 2008. The objectives of our audit were to:

1. Evaluate the judicial circuit's internal controls over significant financial functions such as receipts.
2. Evaluate the judicial circuit's compliance 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 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 Christian County and was not subjected to the procedures applied in our audit of the judicial circuit.

The accompanying Management Advisory Report presents our findings arising from our audit of the Thirty-Eighth Judicial Circuit, Christian County.



Susan Montee, JD, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Alice M. Fast, CPA, CIA, CGFM
Audit Manager:	Donna Christian, CPA, CGFM
In-Charge Auditor:	Roberta Bledsoe
Audit Staff:	Michelle Crawford, M.Acct. David Olson

Thirty-Eighth Judicial Circuit

Christian County

Management Advisory Report - State Auditor's Findings

1. Circuit Division Procedures

The Circuit Division does not have adequate procedures in place to review cases with liabilities and make timely disbursements. Additionally, the Circuit Division is not fully utilizing the capabilities of the Justice Information System (JIS), the Missouri courts automated case management system, to monitor accrued costs, and a budget is not prepared for the Drug Court Fund.

1.1 Liabilities

Cases with liabilities are not adequately monitored to ensure disbursements are made timely. As of December 31, 2008, the Circuit Division held \$24,650 relating to 76 cases that had been disposed.

- The court held a \$5,000 bond for more than 2 years after a change of venue was ordered. The change of venue was ordered on June 8, 2007; however, the court did not distribute the bond to the change of venue county until June 10, 2009.
- Two cases reviewed had disposition dates in December 2007; however, bonds totaling \$2,000 received in the cases were not disbursed until June 22, 2009.

The liabilities list should be periodically reviewed to ensure outstanding balances are properly disposed in a timely manner.

1.2 Accrued costs

Monitoring procedures related to accrued costs could be improved. As of July 2009, approximately \$613,000 was due to the court.

- The Circuit Clerk does not participate in the state's automated tax offset and collection programs, and as a result, may be losing revenue.

Section 488.5028, RSMo, authorizes courts to report debts in excess of \$25 to the Office of the State Courts Administrator (OSCA) to seek an offset of an income tax refund. Effective July 1, 2006, Missouri Court Operating Rule 21.06 requires courts utilizing the JIS to participate in the tax offset program. Section 488.5030, RSMo, authorizes courts to contract with a collection agency to pursue past-due court-ordered penalties, fines, restitution, sanctions, and court costs. It also allows fees or costs associated with such collection efforts be added to the amount due, but such fees and costs cannot exceed 20 percent of the amount collected.

- At the request of the public defender's office, the Circuit Clerk no longer assesses public defender fees; however, previously assessed fees currently account for approximately \$227,000 (37 percent) of the July 2009 accrued costs.



Thirty-Eighth Judicial Circuit
Christian County
Management Advisory Report - State Auditor's Findings

The Circuit Division should review the public defender fees included on the accrued costs list and determine if these previously assessed accrued fees should still be included on the list and collection pursued.

- The accrued costs list is not reviewed for accuracy. One of four cases reviewed had an uncollected balance of \$2,050. When we inquired about the case, the Circuit Clerk indicated this case was dismissed on April 21, 2006, and, as a result, the amount was not due to the court. Upon bringing this to the Circuit Clerk's attention, the uncollected amount was removed from the system; however, the amount had been included on the accrued costs list for more than 3 years prior to being corrected.
- We noted a civil case with an uncollected balance of \$2,331 with no case activity since December 2005. The Chief Deputy Clerk indicated the amount was due to the plaintiff and it was the responsibility of the attorney or plaintiff to pursue collection of the balance.

The Circuit Division should establish procedures for collecting accrued costs and take appropriate steps to ensure amounts owed are collected, including participating in the state's automated tax offset and collection programs. In addition, the accrued costs list should be periodically reviewed to ensure its accuracy.

1.3 Budgeting procedures

A budget is not prepared for the Drug Court Fund. The Circuit Clerk is the treasurer of the Drug Court Fund under the authority of the Circuit Judge. The fund receives fees from participants and is used to purchase services and supplies for the drug court. During 2008 and 2007, a total of approximately \$29,000 was received and disbursed through this fund.

Chapter 50, RSMo, requires counties to prepare annual budgets for all funds and prohibits the expenditure of public funds without an approved budget filed with the State Auditor's office. A complete and well-planned budget, in addition to meeting statutory requirements, can serve as a useful management tool by establishing specific financial expectations and provides a means to effectively monitor actual costs and receipts.

Recommendations

The Circuit Clerk:

- 1.1 Establish procedures to routinely review liabilities lists and disburse outstanding balances in a timely manner.
- 1.2 Take appropriate steps to ensure amounts owed are collected, including participating in the state's automated tax offset and collection programs, and develop procedures to ensure accrued costs lists are accurate.



Thirty-Eighth Judicial Circuit
Christian County
Management Advisory Report - State Auditor's Findings

1.3 And the Circuit Judge prepare a budget for the Drug Court Fund.

Auditee's Response

The Circuit Clerk provided the following written responses:

1.1 *All Circuit Clerks are governed by the statutes passed by the Missouri Legislature. The Missouri Office of State Courts Administrator, through the Missouri Circuit Court Budget Committee, determines the number of clerks to accomplish the task set forth by those statutes.*

The Missouri Auditor has knowledge that Christian County is one of the fastest-growing counties in Missouri. The Missouri Circuit Court Budget Committee has not allowed any new positions to Christian County in over 10 years. Currently, the now-consolidated Christian County Circuit Court has 13.375 full-time employees. The clerical weighted workload average for calendar years 2006, 2007, and 2008, as prepared by the Missouri Office of State Courts Administrator, indicates Christian County Circuit Court should have 22.70 full-time employees. With that shortage of approximately 9 1/3 full-time employees, it is rather difficult to do all things required. The Missouri Auditor should be mindful that each clerk in the Christian County Circuit Court is struggling under approximately 175% of the workload they should be asked to accomplish.

1.2 *Missouri Board of Probation and Parole, through Kerry Nelson of the Nixa Field Office, oversees collection of court costs in all Circuit Division felony criminal cases involving probation. That office routinely examines defendants' payment records, and directs defendants when payments need to be paid to the Circuit Clerk's office. Probation and Parole has more leverage over defendants than any collection agency, and Probation and Parole does not charge up to a 20 percent fee, further burdening probationers. Probation and Parole's success rate is approximately 90 percent of accomplishing payment in full.*

The State Public Defender's Office does participate in the state's automated tax offset and collection programs as a means to collect fees owed to the State Public Defender System. When the Circuit Clerk's Office was requested by the State Public Defender's Office to quit assessing the public defender fees as court costs, this office did so.

This Circuit Clerk Office does not try to collect court costs owed from one civil party to another. This office leaves that up to the individual parties and/or attorneys in each individual civil case.



Thirty-Eighth Judicial Circuit
Christian County
Management Advisory Report - State Auditor's Findings

1.3 *The Circuit Clerk is only treasurer of the Drug Court Fund. The Christian County Drug Court is administered by the Nixa Field Office of the Missouri Board of Probation and Parole, in conjunction with the Presiding Circuit Judge. The Circuit Clerk only receipts and disburses funds as directed.*

The Circuit Judge provided the following written response:

1.3 *The Court will prepare a budget for the drug court fund.*

2. Associate Circuit Division I Accounting Controls and Procedures

Duties are not adequately segregated, liabilities are not adequately monitored and disbursed timely, and the list of accrued costs was not accurate. Additionally, significant weaknesses were identified in receipting and depositing procedures.

2.1 Independent oversight and segregation of duties

The duties of receiving, recording, and disbursing monies are not adequately segregated. Three clerks have receiving, recording, and disbursing responsibilities, and one of these clerks also performs month-end reconciliations. As a result, there are instances where one clerk is responsible for transactions from initial receipt to disbursement without involvement from other clerks. There is no oversight of the work performed by this clerk. In addition, all three clerks can sign checks and only one signature is required.

Proper segregation of duties helps ensure all transactions are accounted for properly and assets are adequately safeguarded. If proper segregation of duties cannot be achieved, at a minimum, a periodic supervisory review of records should be performed and documented.

2.2 Liabilities

The Associate Circuit Division I does not monitor outstanding liabilities, and is holding some funds that should be disbursed. Although the liabilities list of the Associate Circuit Division I totals only \$1,743 at July 31, 2009, the court does not monitor the liabilities list, and some of these funds have been held for an excessive period of time and should be disbursed. For example, \$200 has been held on one case since 2005. To ensure outstanding case balances are disbursed timely, the liabilities list should be reviewed periodically for amounts to be disbursed. Additionally, reducing the amount of funds held for cases reduces the amount of time required to track these amounts from month to month.



Thirty-Eighth Judicial Circuit
Christian County
Management Advisory Report - State Auditor's Findings

2.3 Receipting

Receipting procedures need improvement as follows:

- The total of receipts is not always properly reconciled to the total of deposits. A check totaling \$38 was not recorded into the system; however, the check was included with the bank deposit made on June 11, 2009, with other receipts. The bank notified the Associate Circuit Division I of the extra check in the deposit and the receipt was recorded into the system on June 18, 2009.
- During our review of cases with accrued costs, a \$38 check was found in a case file. The check, received in August 2007, was not deposited until August 2009, 2 years later.
- Checks are not restrictively endorsed immediately upon receipt. Endorsements are applied as the deposit is prepared.
- Cashier sessions which are opened for each of the three clerks are not always closed daily, and as a result, receipts are not deposited timely. During our cash count on June 25, 2009, we noted a cashier's session was left open for 8 days, resulting in \$5,200 not being deposited timely. In addition, a second clerk's cashier session totaling \$1,026 was left opened for two business days and although the third clerk's cashier session was closed daily, receipts totaling \$1,492 received from June 18, 2009, to June 25, 2009, were not deposited until June 25, 2009.

To ensure all receipts are accounted for properly and deposited intact, monies should be recorded immediately upon receipt and the composition and total of receipts should be reconciled to the composition and total of deposits. In addition, checks should be restrictively endorsed immediately upon receipt, and cashiers sessions should be closed daily and all receipts should be deposited timely.

Recommendations

The Associate Circuit Judge, Division I:

- 2.1 Segregate accounting duties to the extent possible. If proper segregation is not possible, then an effective supervisory review should be performed and documented.
- 2.2 Periodically review the status of liabilities to determine the appropriate disposition of funds held on closed cases.
- 2.3 Receipts should be recorded immediately upon receipt, and the composition and total of all receipts should be reconciled to the composition and total of deposits. Additionally, checks should be restrictively endorsed upon receipt, and cashier sessions should be closed daily and receipts deposited timely.



Auditee's Response

Associate Circuit Judge Luna provided the following written responses:

- 2.1 *Christian County Courts are currently being consolidated. Consolidation will further segregate clerk duties.*
- 2.2 *We did have some funds which were being held. Those amounts have been reviewed and some have been paid out per order. Two bonds totaling \$642.93 were not eligible for payout.*
- 2.3 *Consolidation of courts should aid in timely receipting and bank deposits.*

3. Associate Circuit Division II Accounting Controls and Procedures

Accounting duties are not adequately segregated, liabilities are not disbursed timely, and monitoring procedures related to accrued costs need improvement. In addition, deposits should be made more timely and the composition of receipt slips should be reconciled to the composition of monies deposited.

3.1 Independent oversight and segregation of duties

The duties of receiving, recording, and disbursing monies are not adequately segregated. While three clerks have receiving, recording, and disbursing responsibilities, the Chief Deputy Clerk also performs these duties as well as performing reconciliations, and making month-end disbursements. As a result, there are instances where she is responsible for transactions from initial receipt to their disbursement without involvement from other clerks. There is no oversight of the work performed by this clerk. In addition, all four clerks can sign checks and only one signature is required.

Proper segregation of duties helps ensure all transactions are accounted for properly and assets are adequately safeguarded. If proper segregation of duties cannot be achieved, at a minimum, a periodic supervisory review of records should be performed and documented.

3.2 Liabilities

The Associate Circuit Division II does not adequately review cases with liabilities and make timely disbursements. As of December 31, 2008, the Associate Circuit Division II held \$138,917, including bonds totaling \$97,426. Weaknesses include:

- Adequate follow-up is not performed on cases with bonds posted by defendants who fail to make the required court appearance. Three of four case files reviewed had bonds totaling \$6,100 that had not been disbursed even though the court had ordered the bonds forfeited. Included in the \$6,100 was a bond of \$1,000 forfeited on June 3, 2002.



Thirty-Eighth Judicial Circuit
Christian County
Management Advisory Report - State Auditor's Findings

- The fourth case file included a \$25,000 bond received on May 22, 2008, and the case was dismissed on August 5, 2008; however, the bond was not disbursed. There was no documentation in the case file to indicate the court had attempted to locate the payee and return the bond.

Procedures should be established to periodically review liabilities and disburse funds as directed by the court. Section 544.665, RSMo, provides failure to appear results in forfeiture of any security which was given or pledged for a person's release. Additionally, in cases where the bond is to be refunded, the court should attempt to locate a current address for the payee. If the payee cannot be located, various statutory provisions provide for the disposition of unclaimed amounts.

3.3 Accrued costs

The Associate Circuit Division II does not participate in the state's automated tax offset and collection programs, and as a result, may be losing revenue. As of December 31, 2008, the Associate Division II had accrued costs totaling \$82,043.

Section 488.5028, RSMo, authorizes courts to report debts in excess of \$25 to the OSCA to seek an offset of an income tax refund. Effective July 1, 2006, Missouri Court Operating Rule 21.06 requires courts utilizing the JIS to participate in the tax offset program. Section 488.5030, RSMo, authorizes courts to contract with a collection agency to pursue past-due court-ordered penalties, fines, restitution, sanctions, and court costs. It also allows fees or costs associated with such collection efforts be added to the amount due, but such fees and costs cannot exceed 20 percent of the amount collected.

3.4 Receipting and depositing

Deposits are not made timely and the composition of receipt slips issued is not always reconciled to the composition of monies deposited.

For example, only four deposits were made during December 2008, with an average deposit of approximately \$6,500. Cashiers sessions, which are opened for each clerk, are not always closed daily resulting in untimely deposits. Some cashier sessions remain open for several days before the monies received are deposited.

Additionally, the composition of monies received and recorded on the daily cashiers session is not always reconciled to the deposit. We identified one instance where a receipt was coded as cash; however, a check was deposited.

To adequately safeguard and reduce the risk of loss, theft, or misuse of funds, cashier sessions should be closed daily, the composition of receipts should be reconciled to the composition of monies deposited, and deposits should be made timely.



Thirty-Eighth Judicial Circuit
Christian County
Management Advisory Report - State Auditor's Findings

Recommendations

The Associate Circuit Judge, Division II:

- 3.1 Segregate accounting duties to the extent possible. If proper segregation is not possible, an effective supervisory review should be performed and documented.
- 3.2 Periodically review liabilities and disburse funds as directed by the court. If the payee cannot be located, various statutory provisions provide for the disposition of unclaimed amounts.
- 3.3 Take appropriate steps to ensure amounts owed are collected, including participating in the state's automated tax offset and collection programs.
- 3.4 Close cashier sessions daily, ensure receipts are deposited timely, and reconcile the composition of receipt slips issued to the composition of monies deposited.

Auditee's Response

Associate Circuit Judge Waters provided the following written responses:

- 3.1 *Will do as soon as resources permit.*
- 3.2 *Will implement periodic review as suggested.*
- 3.3 *Will join state tax offset program.*
- 3.4 *We will attempt to bank daily as resources permit.*

Thank you for pointing out deficiencies in our procedures.

With over 3000 cases to process per year and 2 7/8 clerks, we have had a severe lack of resources for years. Our county has gained over 25% in population and we have had no additional help for 7 years.

We have taken all effective steps to reduce workload including divesting this county of 3 municipal divisions, and joining the Fine Collection Center. as suggested, but without additional employees we simply cannot keep up.

I am extremely proud of my clerks who have always given 110% without complaint and would put them up against any others in the state.

We are consolidating January 1, 2010, so maybe some of these concerns will be addressed.



4. Juvenile Office Accounting Controls and Procedures

The duties of receipting, recording, and disbursing monies are not adequately segregated and disbursement procedures need improvement. In addition, official prenumbered receipt slips are not issued for some monies received.

4.1 Segregation of duties

Accounting duties are not adequately segregated. One employee is primarily responsible for receiving, recording, and depositing monies; preparing, recording, and mailing checks; and completing monthly expense reimbursement requests for the counties. While the Chief Deputy Juvenile Officer indicated she reviews the financial records, this review is not documented.

Proper segregation of duties helps ensure all transactions are accounted for properly and assets are adequately safeguarded. If proper segregation of duties cannot be achieved, at a minimum, a periodic supervisory review of records should be performed and documented.

4.2 Disbursements

Some grant disbursements are paid from the Juvenile Office's restitution bank account rather than through the normal county disbursement process. Additionally, adequate documentation was not maintained for some grant disbursements.

During 2008, the Juvenile Office received and deposited approximately \$9,500 in grant funds into the restitution account. Approximately \$5,500 of these grant funds were disbursed to the County Treasurer to cover grant related expenses; however, the remaining \$4,000 was paid directly to vendors by the Juvenile Office for grant related expenses. By disbursing some of these grant funds directly to the vendors from the restitution account, the approval and budget process established by the county is circumvented.

Additionally, in February 2008, the Juvenile Office disbursed grant funds totaling \$500 for the prepayment of drug testing services. No documentation was maintained to indicate these services were provided, and the vendor is no longer in business.

To ensure all disbursements are valid and represent the proper use of grant funds, all disbursements should be paid through the county's normal disbursement process and include adequate documentation.

4.3 Receipting

Official prenumbered receipt slips are not issued for monies received. The juvenile office issues generic prenumbered receipt slips for restitution monies but does not issue receipt slips for grant monies. Approximately \$9,500 in grant funds were received during 2008. To adequately account for



Thirty-Eighth Judicial Circuit
Christian County
Management Advisory Report - State Auditor's Findings

all receipts and reduce the risk of loss or misuse of funds, official prenumbered receipt slips should be issued for all monies received.

Recommendations

The Juvenile Officer:

- 4.1 Segregate accounting duties to the extent possible. If proper segregation is not possible, independent supervisory reviews should be performed and documented.
- 4.2 Pay grant expenses through the normal county disbursement process and ensure adequate documentation is maintained to support all grant expenses.
- 4.3 Ensure official prenumbered receipt slips are issued for all monies received.

Auditee's Response

The Chief Juvenile Officer provided the following written responses:

- 4.1 *An independent review of the receipts, bank statements, grants, and restitution collections and disbursements shall be done periodically and documented by the supervisor in the office beginning immediately.*
- 4.2 *Beginning in January 2010, grant monies will be budgeted and payments made through the normal county disbursement procedure and no longer through the Juvenile Office checking account.*
- 4.3 *The Christian County Juvenile Office will obtain official Christian County Juvenile Office prenumbered duplicate receipts from a print shop and begin using them immediately.*

5. Guardian Ad Litem Services

Internal Revenue Service (IRS) Forms 1099 were not issued to attorneys providing guardian ad litem services. The Circuit Court contracts with a local attorney to provide most of the guardian ad litem services; however, other attorneys are also compensated for these services when appointed by the court. Fees totaling \$40,472 were paid for guardian ad litem services for the year ended December 31, 2008.

Sections 6041 and 6051 of the Internal Revenue Code require payments for legal services by non-employees be reported to the federal government on Form 1099.

Recommendation

The Circuit Judge ensure Forms 1099 are prepared and submitted to the IRS as required.



Thirty-Eighth Judicial Circuit
Christian County
Management Advisory Report - State Auditor's Findings

Auditee's Response

The Presiding Circuit Judge provided the following written response:

The Court will ensure that 1099 Forms are submitted to the IRS as required.

Thirty-Eighth Judicial Circuit

Christian County

Organization and Statistical Information

The Thirty-Eighth Judicial Circuit consists of Christian County as well as Taney County.

The Thirty-Eighth Judicial Circuit consists of one circuit judge and four associate circuit judges. The circuit judge hears cases in Christian and Taney Counties. Of the four associate circuit judges, two are located in Christian County and preside over Associate Circuit Divisions I and II. The other two associate circuit judges are located in Taney County.

Circuit personnel located in Taney County are not included in the scope of this audit.

Personnel

At December 31, 2008, the judges, Circuit Clerk, and Juvenile Officer of the Thirty-Eighth Judicial Circuit, Christian County, were as follows:

Title	Name
Circuit Judge	Mark Orr
Associate Circuit Judge, Division I	Larry Luna
Associate Circuit Judge, Division II	John Waters
Circuit Clerk	Richard Lamb
Juvenile Officer	Michael Scofield

Financial Information

Receipts of the Thirty-Eighth Judicial Circuit, Christian County, were as follows:

	Year Ended December 31,	
	2008	2007
Court deposits, fee, bonds, and other	\$ 2,370,141	1,716,298
Drug Court	15,650	13,618
Interest Income	5,011	8,194
Total	\$ 2,390,802	1,738,110

Caseload Information

From the Office of State Courts Administrator Missouri Judicial Reports, case filings of this judicial circuit were as follows:

	Year Ended June 30,	
	2008	2007
Civil	6,937	6,600
Criminal	9,623	10,348
Juvenile	389	387
Probate	182	246
Total	17,131	17,581