



CITIZENS SUMMARY

Findings in the audit of the Missouri Court of Appeals, Western District

Bidding Procedures	The court does not have a formal bidding policy; some purchases were not bid, and documentation of sole source awards was not retained. Audit staff identified 6 items during the 3 years ended June 30, 2012, totaling almost \$200,000 for which no bids or proposals were obtained.
Payroll and Personnel Policies and Procedures	Court employees do not prepare timesheets and no formal record of leave taken is prepared and submitted for law clerks and judicial administrative assistants, making it difficult to ensure hours worked and leave taken by court employees is properly documented. The court has not established a leave policy for law clerks and judicial administrative assistants. Most law clerks and judicial administrative assistants do not accrue annual or sick leave but are given time off at the discretion of the judge for whom they work, and, as such, the court cannot ensure all employees are treated equally. The auditor's survey of the judges revealed some have not established standard amounts of time off for those staff. A written leave policy for law clerks and judicial administrative assistants is necessary to ensure these employees are treated equitably and to prevent misunderstandings.
Law Library	A physical inventory of law library assets is not periodically conducted. Controls could be improved by performing periodic physical inventories of law library materials and reconciling to the court's inventory listing of law library materials.

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

American Recovery and Reinvestment Act (Federal Stimulus)	The Missouri Court of Appeals, Western District received and expended \$125,074 from the Federal Budget Stabilization - Medicaid Reimbursement Fund to fund general operations of the court.
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*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.