



Susan Montee, CPA
Missouri State Auditor

November 2007

Twenty-Third Judicial Circuit
Jefferson County, Missouri



Office of
Missouri State Auditor
Susan Montee, CPA

November 2007

The following findings were noted as a result of an audit conducted by our office of the Twenty-Third Judicial Circuit, Jefferson County, Missouri.

The Circuit Clerk has not established adequate procedures to ensure bank accounts are sufficiently collateralized. The amount of collateral securities pledged by the Circuit Clerk's depository banks at December 31, 2006 and 2005, were insufficient by approximately \$5,903,800 and \$608,300, respectively. The Circuit Division has also not established procedures to routinely follow up on old outstanding checks. At December 31, 2006, one of the court's bank accounts had \$14,374 in outstanding checks that were older than one year. In addition, an investment ledger is not maintained, a mail log is not prepared for payments received through the mail, and the Circuit Division does not account for the numerical sequence of receipt slips and checks issued.

The Circuit Division does not have adequate procedures to follow up on open items. As of April 30, 2007, the court held over \$3.3 million in open items in their bank account. A detailed Open Items Report has not been printed or reviewed since September 30, 2006, to determine if any items need to be removed from the listing. Procedures have not been established to ensure credit balances on cases are disposed of on a timely basis.

State law allows the Family Court to collect a \$30 fee on all cases heard by the Juvenile Division. These fees are to be deposited into the Family Services and Justice Fund and spent at the discretion of the Presiding Judge for services provided by the Family Court. The balance in the fund as of December 31, 2006, was \$215,420. The Circuit Division has not made formal plans to spend monies held in the Family Services and Justice Fund. In addition, in October 2006, the Juvenile Division began paying the juvenile assessment fee to the county where it was deposited to the county's General Revenue Fund instead of the Family Services and Justice Fund, as required by state law.

During 2006 and 2005, the Sheriff's Department collected bonds totaling \$704,580 and \$711,250, respectively. In some cases bond monies were not disbursed on a timely basis, while at other times bonds may have been disbursed prior to being deposited. In addition, the duties of receiving, depositing, and disbursing bond monies are not adequately segregated. Also, Sheriff's Department employees do not document the individual bonds that comprise the bond deposits. The retrieval of the bond monies from the bond box is not adequately documented on the bond log, and bond monies are not picked up from the bond box in a timely manner.

Also included in the report are recommendations related to accrued costs and the law library.

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

YELLOW SHEET

TWENTY-THIRD JUDICIAL CIRCUIT
JEFFERSON COUNTY, MISSOURI

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STATE AUDITOR'S REPORT



SUSAN MONTEE, CPA
Missouri State Auditor

Presiding Judge and Court en banc
and
Circuit Clerk of the
Twenty-Third Judicial Circuit
Jefferson County, Missouri

We have audited certain operations of the Twenty-Third Judicial Circuit, Jefferson County, Missouri. The scope of this audit included, but was not necessarily limited to, the two years ended December 31, 2006. The objectives of this audit were to:

1. Review internal controls over significant financial functions.
2. Review compliance with certain legal provisions.
3. Review certain receipts.

Our methodology to accomplish these objectives included reviewing written policies, financial records, and other pertinent documents; interviewing various personnel of the judicial circuit, as well as certain external parties; and testing selected transactions.

In addition, we obtained an understanding of internal controls significant to the audit objectives and considered whether specific controls have been properly designed and placed in operation. We also performed tests of certain controls to obtain evidence regarding the effectiveness of their design and operation. However, providing an opinion on internal controls was not an objective of our audit and accordingly, we do not express such an opinion.

We also obtained an understanding of legal provisions significant to the audit objectives, and we assessed the risk that illegal acts, including fraud, or violations of other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting significant instances of noncompliance with the 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.

Our audit was conducted in accordance with applicable standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and included such procedures as we considered necessary in the circumstances. The work for this audit was substantially completed by July 2007.

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 Jefferson County and was not subjected to the procedures applied in the audit of the judicial circuit.

The accompanying Management Advisory Report presents our findings arising from our audit of the Twenty-Third Judicial Circuit, Jefferson County, Missouri.



Susan Montee, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits: Kenneth W. Kuster, CPA
Audit Manager: Debra S. Lewis, CPA
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MANAGEMENT ADVISORY REPORT -
STATE AUDITOR'S FINDINGS

TWENTY-THIRD JUDICIAL CIRCUIT
JEFFERSON COUNTY, MISSOURI
MANAGEMENT ADVISORY REPORT -
STATE AUDITOR'S FINDINGS

1. Accounting Controls and Procedures
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The Circuit Clerk has not established adequate procedures to ensure bank accounts are sufficiently collateralized, to account for the numerical sequence of checks or receipt slips issued, or to routinely follow up on old outstanding checks. In addition, an investment ledger is not maintained and a mail log is not prepared for payments received through the mail.

- A. The Circuit Clerk has not established adequate procedures to ensure bank accounts are sufficiently collateralized. The amount of collateral securities pledged by the Circuit Clerk's depository banks at December 31, 2006 and 2005, were insufficient by approximately \$5,903,800 and \$608,300, respectively. Pledged security reports were received from only one of the banks monthly; however, the Circuit Clerk's office did not compare these reports to their bank balance to ensure bank deposits were adequately covered. On December 31, 2006, the bank holding the majority of the court's funds did not pledge any securities to the court.

Section 483.312, RSMo, provides that the value of securities pledged by banks holding circuit court funds shall at all times be not less than 100 percent of the actual amount on deposit less the amount insured by the FDIC. Inadequate collateral securities leave public funds unsecured and subject to loss in the event of bank failure.

To ensure sufficient collateral securities are pledged, the Circuit Clerk should enter into depository agreements with the banks to require collateral securities to be pledged whenever balances exceed FDIC coverage. In addition, total amounts on deposit should be routinely monitored to ensure amounts pledged are sufficient.

- B. An investment ledger is not maintained. An investment listing is prepared annually which simply lists the investments held at year end. The listing shows the certificate of deposit number, the amount held, and the maturity date; however, it does not track the purchase and redemption of investments throughout the year or the interest credited to the investment during the year. In 2004, one certificate of deposit was transferred between banks and the last interest payment was left in the old account. The court recently withdrew these funds and closed the account. Court personnel indicated the funds were left in the old account because they were not aware what these funds represented.

An investment ledger should include certificate and/or account number, interest rate, date of purchase and maturity, as applicable, interest earned amounts, the institution with whom the investment is made, and the fund to which the investment applies. Complete, organized investment records are necessary to provide accurate and timely financial information upon which effective management decisions may be based. Furthermore, without such records, accountability over the court's assets and related revenues is weakened.

- C. The Circuit Division has not established procedures to routinely follow up on old outstanding checks. At December 31, 2006, the court's old bank account had \$14,374 in outstanding checks that were older than one year. Old outstanding checks create additional and unnecessary recordkeeping responsibilities. Procedures should be established to routinely investigate outstanding checks. Old outstanding checks should be voided and reissued to those payees who can be readily located. If payees cannot be located, these monies should be disposed of in accordance with state law.
- D. The court does not account for the numerical sequence of checks issued. Under the old AS-400 computer system, a detailed disbursement listing was printed monthly which listed each disbursement posted by the court by fee type by case, the total disbursed for that fee, and the check number. This report included only regular monthly disbursements of fees, not individual refunds. A complete listing of checks issued or a check register was not printed or reviewed to account for the numerical sequence of checks issued or to review for propriety. Under the new JIS system, a listing of all checks issued is printed; however, it is not reviewed for missing numbers. To ensure all checks are accounted for properly and issued only for authorized expenditures, the numerical sequence of all checks should be accounted for and reviewed for reasonableness.
- E. A mail log is not prepared for payments received through the mail. The mail is opened and delivered to the Accounting Department daily. During the day, the mail is left on a cart until picked up for processing by any of the 5 accounting clerks. The mail payments are not recorded or accounted for prior to being picked up by the clerks. To safeguard monies from theft, loss or misuse, the number of employees who receive and handle monies should be limited to the extent possible or a mail log should be prepared and verified to amounts deposited.
- F. The Circuit Division does not account for the numerical sequence of receipt slips issued. Receipt slips are issued from the computer and printed on the supervisor's daily cashier report at the end of the day; however, the receipts are not listed sequentially. A sequential receipt report can be reviewed in the system; however, the supervisor does not review this report to ensure the receipt slips issued have been accounted for properly.

To ensure all receipts are properly receipted and deposited into the bank account, the circuit division should ensure the numerical sequence of receipt slips is accounted for properly.

WE RECOMMEND the Circuit Division:

- A. Establish procedures to monitor and ensure adequate collateral securities are pledged at all times.
- B. Maintain an investment ledger.
- C. Develop procedures to routinely follow-up on old outstanding checks and re-issue them if necessary or dispose of these monies in accordance with state law.
- D. Account for the numerical sequence of checks issued and review check detail for reasonableness.
- E. Limit the number of employees who can receive or handle monies prior to recording and processing payments or require a mail log be prepared and verified to deposits.
- F. Ensure the numerical sequence of receipt slips is accounted for properly and agreed with the deposit monies.

AUDITEE'S RESPONSE

The Circuit Clerk indicated:

A, B,
C, D,
E&F. *These recommendations have been implemented.*

2. Open Items

The Circuit Division does not have adequate procedures to follow up on open items (liabilities). Open items represent credit balances from court deposits and bond payments from civil and criminal case filings. As of April 30, 2007, the court held over \$3.3 million in open items in their bank account. A Summary Open Items Report is printed monthly and reconciled to the book balance. However, a detailed report has not been printed or reviewed since September 30, 2006, to determine if any old items need to be removed from the listing. Procedures have not been established to ensure credit balances on cases are disposed of on a timely basis.

Some of the items noted regarding open items included:

- A. Three of the ten bonds reviewed were not disposed of properly and timely:

- A \$3,082 bond had not been forfeited. It was ordered forfeited by the judge in 2002.
- A \$1,500 bond had not been refunded. The case was paid and closed in 2004.
- A \$2,250 bond had not been forfeited, nor had a warrant been issued. The defendant failed to appear on the assigned court date in November 2005.

Section 544.665, RSMo, provides that failure to appear results in forfeiture of any security which was given or pledged for a person's release. Bond forfeiture monies are to be distributed to the various school districts in the county according to Section 166.131, RSMo. To reduce the risk of loss or theft, all bond monies should be forfeited, applied to costs, or refunded in a timely manner.

- B. Several cases with credit balances under \$5 (from overpayments of court costs) were being carried on the court's books and 5 additional cases reviewed needed to have refunds processed and disbursed to the applicable parties. All of these cases were disposed of by the court over a year ago. Court personnel indicated they have been working on clearing the case balances from the listing; however, it will take some time to complete due to the size of the report.

Section 488.014, RSMo, provides that overpayment of court cost less than \$5 may be retained. This decreases the burden of processing refunds for small dollar amounts. However, overpayment of court costs represents accountable fees. Section 50.360, RSMo requires every county official who receives fees for official services to pay such monies monthly to the county treasurer. To reduce the risk of loss or theft, all refunds should be made on a timely basis.

A monthly listing of open items is necessary to ensure proper accountability over open cases and to ensure monies held in trust are sufficient to meet liabilities. In addition, the open items listing should be reviewed to ensure that outstanding balances are properly disposed of in a timely manner. An attempt should be made to determine the proper disposition of monies held in open items. For those monies which remain unclaimed, Section 447.595, RSMo, requires property remaining unclaimed for one year after disposition of the case to be turned over to the state's Unclaimed Property Section.

WE RECOMMEND the Circuit Division print the detailed monthly listing of open items and review the status of open items to determine the appropriate disposition of funds held on closed cases. In addition, the Circuit Division should establish procedures to forfeit bonds and refund excess deposits on a timely basis, and turn over the non-refundable amounts (under \$5) to the County Treasurer on a monthly basis.

AUDITEE'S RESPONSE

The Circuit Clerk indicated:

We have been working on cleaning up these old cases and will continue to work on them; however, it requires a significant amount of time.

3.**Juvenile Assessment Fee**

The juvenile assessment fee is deposited to the county's General Revenue Fund instead of the Family Services and Justice Fund, as required by state law. In addition, the Circuit Division has not made formal plans to spend monies held in the Family Services and Justice Fund maintained by the court's accounting department. The balance in the fund as of December 31, 2006, was \$215,420.

In October 2006, the Juvenile Division implemented the JIS computer system and opened a new bank account to deposit the \$30 juvenile assessment fee. At the end of each month, these fees are paid to the county for deposit into the General Revenue Fund. Approximately, \$5,250 in fees were deposited to the General Revenue Fund between October 2006 and September 2007. Prior to October 2006, this fee was deposited to the Family Service and Justice Fund as required by state law.

Section 488.2300, RSMo, and Local Court Rule 14.4 allows the Family Court to collect a \$30 fee on all cases heard by the Juvenile Division. These fees are to be deposited into the Family Services and Justice Fund and spent at the discretion of the Presiding Judge for the enhancement services provided by the establishment of the Family Court. Originally, a separate bank account was established for the deposit of these court fees and used to pay salaries of the Family Court Commissioners (as authorized by state law); however, these positions were changed to Circuit Judge positions effective January 1, 2007, and their salaries are currently paid by the state. No monies have been disbursed from this fund since the salaries were taken over by the state.

The court should request the county refund the juvenile assessment fees deposited to the county's General Revenue Fund in error and deposit these funds to the Family Services and Justice Fund. In addition, the court should establish plans for the use of the Family Services and Justice funds to help ensure these monies are spent in accordance with state law.

WE RECOMMEND the Circuit Division request the county refund the juvenile fees deposited to the county's General Revenue Fund and establish plans for the use of the Family Services and Justice funds.

AUDITEE'S RESPONSE

The Juvenile Officer and Office Manager/Bookkeeper indicated:

The monies have been transferred from the General Revenue Fund to the Family Services and Justice Fund, and the fees are currently paid to this fund. The fund balance will be reviewed with the Administrative Judge.

4.**Accrued Costs**

The Circuit Division has not implemented adequate procedures to print and review a listing of accrued case costs for old uncollected costs. In May 2006, the court transferred the case balances from the old computer system to the new JIS computer system. A listing of accrued costs can be printed from the JIS; however, the court had not printed or reviewed this listing. With implementation of the JIS, the court elected to hire the state contracted collection agency to collect delinquent case costs. Delinquent accounts are automatically sent to the collection agency for case balances older than 45 days within the new system; however, some of the older case balances from the prior system have not been sent to the collection agency and no follow up procedures have been implemented to collect these old outstanding costs. For example, old cases with balances due of \$15,891, \$20,279, and \$33,808, which represent amounts owed from defendants for county medical bills, are still being carried on the books. These old case balances date back as far as 1998.

A listing of accrued costs would allow the Circuit Court to easily review amounts due the court and take appropriate steps to ensure amounts owed are collected. Inadequate procedures for the collection of accrued costs may result in lost revenues and unnecessary record keeping. The Circuit Clerk should periodically generate a listing of accrued costs and review it for accuracy and completeness, old case balances, and to determine if any old balances should be written off.

WE RECOMMEND the Circuit Division print the listing of accrued costs and establish procedures for identifying old case balances that need to be sent to the collection agency. An attempt should be made to collect on past due amounts or determine if old balances need to be written off.

AUDITEE'S RESPONSE

The Circuit Clerk indicated this recommendation has been implemented.

5.**Sheriff Bonds**

Bond monies were not retrieved from the bond box or disbursed on a timely basis. The duties of receiving, depositing, and disbursing bond monies are not adequately segregated. In addition, the individual bonds comprising the bond deposits and the retrieval of the bond monies from the bond box are not adequately documented.

During 2006 and 2005, the Sheriff's Department collected bonds totaling \$704,580 and \$711,250, respectively. Deputy sheriffs collect the bond monies, complete the bond form, post the bond to the bond log, and place the money and the bond form in a locked box. The department's bookkeeper then retrieves the bonds from the locked box, posts the amounts retrieved to the bond log, deposits the bonds to the bond account, and

disburses the bonds to the appropriate entity. During the review of bonds, the following concerns were noted:

- A. In some cases bond monies are not disbursed on a timely basis, while at other times bonds may have been disbursed prior to being deposited. During 2005, the average number of days between receipt and disbursement of the bonds reviewed was 13 days; however, in 2006, disbursements were normally made within 2 days of receipt. Due to inadequate records of deposits, it could not be determined when the bonds were deposited (see part C below).

To ensure bonds are properly handled and recorded and to reduce the risk of loss or theft, bond monies should be deposited and disbursed by the court on a timely basis.

- B. The duties of receiving, depositing, and disbursing bond monies are not adequately segregated. The department's bookkeeper retrieves the bond monies from the locked box, prepares the deposits, and disburses the bonds. There is no independent comparison of amounts received according to the bond log and the amounts deposited or disbursed. Three bond payments for \$1,100, \$209, and \$100, received in 2005, could not be traced to a disbursement. In addition, the applicable courts could not find any record that they had ever received these bonds. The bond form could not be located by the jail employees for one of these bonds. The other two bond forms indicated cash was received; however, the payments could not be traced to a deposit. Also, two bonds reviewed were included on the bond log although these monies had been paid directly to the court.

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. Internal controls would be improved by segregating the duties of receiving, depositing, and disbursing bond monies. If proper segregation of duties cannot be achieved, at a minimum, there should be a documented supervisory comparison of the bond log to amounts deposited and disbursed. In addition, only bond monies received by the jail should be recorded on the bond log.

- C. The Sheriff's Department employees do not document the individual bonds that comprise the bond deposits. In addition, the retrieval of the bond monies from the bond box is not adequately documented on the bond log. The deposit slips do not list the name of the defendant for whom the bond was posted but simply show the amount of cash to be deposited. There is no way to determine which bonds are included in a deposit. The bond log has a column where the bookkeeper posts the amount of the bond (or indicates "none" for surety bonds); however, the date or initials/signature of the bookkeeper retrieving the bonds is not indicated.

To ensure all bonds are properly receipted and deposited, the sheriff's department should ensure the individual bond payments included in the deposit are clearly documented. In addition, the bookkeeper should initial and date the bond log to show the amounts retrieved agreed to the log.

- D. Bond monies are not picked up from the bond box in a timely manner. A cash count noted that bond monies collected during the week were left in the box over the week-end. The amount counted included \$9,986 in cash. To adequately safeguard receipts and reduce the risk of loss, theft, or misuse of funds, bond monies should be deposited daily or when accumulated receipts exceed \$100.

WE RECOMMEND the Sheriff's Department:

- A. Establish procedures to ensure bond monies are disbursed on a timely basis.
- B. Segregate the duties of receiving, depositing, and disbursing bond monies. In addition, the department should ensure only bond monies collected by the Sheriff's Department are recorded on the bond log.
- C. Ensure the individual bonds included in each deposit are clearly documented, and require the employee retrieving the bonds from the bond box to initial and date the bond log.
- D. Deposit bond monies intact daily or when accumulated receipts exceed \$100.

AUDITEE'S RESPONSE

The Bond and Commissary Specialist indicated:

- A. *We are now disbursing monies within 24 hours of receipt.*
- B. *This recommendation will be implemented. Bonds received by the court are recorded on the log, but are treated as a surety bond. In the future, we will attach a copy of the court's receipt slip to the bond form.*
- C. *This recommendation has been implemented.*
- D. *Bonds are now retrieved from the bond box daily.*

6. Law Library

Financial reports prepared for the Law Library fund are not retained. Monthly reports prepared by the Associate Circuit Judge from the account ledger kept by the Law Library bookkeeper are not retained or filed with the Court En Banc board minutes. Monthly financial reports are necessary to monitor the Law Library's financial position and to document the supervisory review of account transactions.

WE RECOMMEND the Law Library Board retain copies of the monthly financial reports.

AUDITEE'S RESPONSE

The Law Library Board indicated this recommendation has been implemented.

HISTORY, ORGANIZATION, AND
STATISTICAL INFORMATION

TWENTY-THIRD JUDICIAL CIRCUIT
JEFFERSON COUNTY, MISSOURI
HISTORY, ORGANIZATION, AND
STATISTICAL INFORMATION

Organization

The Twenty-Third Judicial Circuit consists of Jefferson County.

The Twenty-Third Judicial Circuit consists of six circuit judges, and six associate circuit judges. One circuit judge also serves as the presiding circuit judge on a rotating basis and is responsible for the administration of the circuit court.

In addition to the judges, the Twenty-Third Judicial Circuit personnel include a circuit clerk, a probate auditor, thirty-one deputy clerks (one of which also serves as the presiding judge's secretary), six court reporters, twelve courtroom clerks, twelve account clerks, a juvenile officer, twenty-three deputy juvenile officers, and thirteen full-time and one part-time juvenile office support staff.

Operating Costs

Operating costs and salaries of the juvenile office personnel are paid by Jefferson County. The salaries of court personnel and the juvenile officer are paid by the State of Missouri.

Caseload and Time Standards Statistics

From the Office of State Courts Administrator Missouri Judicial Reports, caseload statistics of the filings and dispositions of the Twenty-Third Judicial Circuit, Jefferson County, were as follows:

	Year Ended June 30,			
	2006		2005	
	Filings	Dispositions	Filings	Dispositions
Civil	10,328	9,518	10,377	9,902
Criminal	17,011	17,535	24,725	25,465
Juvenile	919	755	883	632
Probate	373	230	389	274
Total	28,631	28,038	36,374	36,273

From the Office of State Courts Administrator Missouri Judicial Report for fiscal year 2006, statistics on the compliance of the Twenty-Third Judicial Circuit, Jefferson County, with time standards for disposition of certain types of cases were as follows:

Type of Case	Time Standard	Twenty-Third Judicial Circuit Jefferson County, Missouri	State Total
Circuit Civil	90 % in 18 months	85 %	80 %
	98 % in 24 months	91	87
Domestic Relations	90 % in 8 months	86	85
	98 % in 12 months	92	92
Associate Civil	90 % in 6 months	91	87
	98 % in 12 months	98	97
Circuit Felony	90 % in 8 months	79	81
	98 % in 12 months	88	90
Associate Criminal	90 % in 4 months	47	73
	98 % in 6 months	66	86

Personnel

At December 31, 2006, the judges, commissioners, Circuit Clerk, and Juvenile Officer of the Twenty-Third Judicial Circuit, Jefferson County, Missouri were as follows:

Circuit Court Judges:

Timothy Patterson, Division One (1)
 Gary Kramer, Division Two
 M. Edward Williams, Division Three
 Dennis Kehm, Division Four (2)
 (3)

Associate Circuit Judges:

Darrell Missey, Division Ten
 William Wegge, Jr., Division Eleven (4)
 Mark Stoll, Division Twelve (5)
 Nathan Stewart, Division Fourteen
 (3)

Commissioners:

Lisa Page, Division Twenty (6)
 Patricia Riehl, Division Thirteen (6)

Howard Wagner, Circuit Clerk

Gil Alderson, Chief Juvenile Officer

(1) Replaced by Robert Wilkins effective January 1, 2007.

- (2) Replaced by Mark Stoll effective January 1, 2007.
- (3) New judge positions effective January 1, 2007. Lisa Page was appointed to Division Five, Troy Cardona was appointed to Division Six, Patricia Riehl, was appointed to Division Thirteen, and Shannon Dougherty-Lee was appointed to Division Fifteen.
- (4) Replaced by Ray Dickhaner effective January 1, 2007.
- (5) Replaced by Stephen Bouchard effective January 1, 2007
- (6) Positions changed to a Circuit Judge effective January 1, 2007.

An organization chart follows:

TWENTY-THIRD JUDICIAL CIRCUIT
JEFFERSON COUNTY, MISSOURI
ORGANIZATION CHART
DECEMBER 31, 2006

