

To Honorable County Council Members
Judy Zerr, Circuit Clerk

July 7, 2014

The Circuit Clerk examination opened March 12, 2014 has been completed, and the final report is being issued today. The scope of the review covered January 1, 2012, to March 12, 2014. Fieldwork for the review was completed on May 28, 2014, and our report reflects the results of work performed through that date. Responses were requested for by July 8, 2014, and received on July 2, 2014.

The objectives of the review were to determine whether internal controls were adequate and effective, operations and records were in compliance with established standards, regulations, policies and procedures, and resources were being used efficiently.

The examination covered Criminal Court, Civil Court, Family Court, Traffic Court, Probate Court, Small Claims Court (all functions within each court), accounting and reporting, child support, closed files, jury services, court I/S, orders of protection, and garnishments. We reviewed the internal control environment surrounding those activities, as well as performed an evaluation of the effectiveness and efficiency with which department objectives are being achieved. In addition, reviews for compliance with the County Charter and Ordinances, Missouri Statutes, and internal policies and procedures were performed.

This audit was conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing*, and consisted of examining, on a test basis, sufficient evidence to afford a reasonable basis, for our opinion.

In our opinion, except for the opportunities included in this report, internal controls were adequate and effective and operations and records were in compliance with established standards.

The issuance of this report completes the formal examination process. However, if you wish to discuss any aspects of the audit or report, please contact me.

Brent R. Statler

Brent R. Statler, CPA, CGAP, CGMA
County Auditor

Attachment

Copy to Honorable Steve Ehlmann, County Executive
 Joann Leykam, Director of Administration
 Honorable Judge Rick Zerr, Presiding



**Circuit Clerk
Examination Report
Opened March 12, 2014**

Table of Contents

I. Background and Introduction	1
Authority and Activity.....	1
Funding.....	2
Staffing.....	7
II. Status Board.....	8
III. Executive Summary.....	12
IV. Detailed Findings.....	13
Compliance Opportunities.....	13
Control Opportunities.....	14
Interdepartmental Opportunities.....	15

BACKGROUND AND INTRODUCTION

Authority and Activity:

The 11th Judicial Circuit Court of the State of Missouri serves as a trial court of general jurisdiction. The court operates several specialized divisions to assist those in need of court services in St. Charles County. The Circuit Clerk serves as the administrative officer for the state court system.

The Circuit Clerk is responsible for processing and maintaining criminal, civil, family court, traffic, probate, and small claims court. Clerks also process child support cases, garnishments and mechanic's liens, and orders of protection. Jury Services sends out jury duty notifications based on judge requests, monitors potential jurors once they report for duty and process jury payment information after citizens complete their duty. Filing fees are collected by the court clerks while certain other court costs and fees are paid at the Fines Collection Booth which is staffed by two Sheriff Department employees.

The Circuit Clerk is moving to an electronic record system using the State's Justice Information System (JIS). All new cases are filed electronically, either online or in the Circuit Clerk's Office. System safeguards determine which cases and types of documentation can be viewed based on the level of access. Older, closed paper case files are stored in secure areas and can be researched and copied with the help of the court clerks. The older paper files are being scanned into JIS.

The Circuit Clerk's program mission as stated in the 2014 budget is as follows:

To provide the citizens of St. Charles County with expeditious and helpful court services. 2014 budget, pg. 90.

Funding:

The primary funding for the Circuit Clerk is provided by the general revenue fund. The historical funding for the Circuit Clerk is presented below.

Circuit Clerk General Revenue Fund – Expenditures Fiscal Years 2009-2014								
Fiscal Year	Salaries & Benefits	% Increase	Operating Expenditures	% Increase	Capital Expenditures	% Increase	Total Expenditures	% Increase
2009	\$118,610	N/A	\$502,540	N/A	\$0	N/A	\$621,150	N/A
2010	\$121,649	2.6%	\$666,410	32.6%	\$0	0.0%	\$788,059	26.8%
2011	\$129,060	6.1%	\$762,815	14.5%	\$0	0.0%	\$891,874	13.2%
2012	\$133,314	3.3%	\$788,171	3.3%	\$0	0.0%	\$921,485	3.3%
2013	\$131,075	-1.7%	\$944,700	19.9%	\$0	0.0%	\$1,075,775	16.7%
2014*	\$201,208	53.5%	\$492,350	-47.9%	\$0	0.0%	\$693,558	-35.5%

Circuit Clerk Family Services and Justice Fund (254) – Expenditures Fiscal Years 2009-2014								
Fiscal Year	Salaries & Benefits	% Increase	Operating Expenditures	% Increase	Capital Expenditures	% Increase	Total Expenditures	% Increase
2009	\$92,736	N/A	\$28,963	N/A	\$0	N/A	\$121,699	N/A
2010	\$89,003	-4.0%	\$58,387	101.6%	\$0	0.0%	\$147,390	21.1%
2011	\$98,442	10.6%	\$28,389	-51.4%	\$0	0.0%	\$126,831	-13.9%
2012	\$94,339	-4.2%	\$28,463	0.3%	\$0	0.0%	\$122,802	-3.2%
2013	\$92,502	-1.9%	\$7,325	-74.3%	\$0	0.0%	\$99,827	-18.7%
2014*	\$115,028	24.4%	\$47,500	548.5%	\$0	0.0%	\$162,528	62.8%

**Circuit Clerk
Circuit Clerk Supply Account (257) – Expenditures
Fiscal Years 2009-2014**

Fiscal Year	Salaries & Benefits	% Increase	Operating Expenditures	% Increase	Capital Expenditures	% Increase	Total Expenditures	% Increase
2009	\$0	N/A	\$1,925	N/A	\$0	N/A	\$1,925	N/A
2010	\$0	0.0%	\$0	-100.0%	\$0	0.0%	\$0	-100.0%
2011	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
2012	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
2013	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
2014*	\$0	0.0%	\$0	0.0%	\$70,000	100.0%	\$70,000	100.0%

**Circuit Clerk
Drug Court Supply Account Fund (259) – Expenditures
Fiscal Years 2009-2014**

Fiscal Year	Salaries & Benefits	% Increase	Operating Expenditures	% Increase	Capital Expenditures	% Increase	Total Expenditures	% Increase
2009	\$0	N/A	\$93,916	N/A	\$0	N/A	\$93,916	N/A
2010	\$0	0.0%	\$126,844	35.1%	\$0	0.0%	\$126,844	35.1%
2011	\$0	0.0%	\$25,229	-80.1%	\$0	0.0%	\$25,229	-80.1%
2012	\$0	0.0%	\$9,370	-62.9%	\$0	0.0%	\$9,370	-62.9%
2013	\$0	0.0%	\$24,786	164.5%	\$0	0.0%	\$24,786	164.5%
2014*	\$0	0.0%	\$200,000	706.9%	\$0	0.0%	\$200,000	706.9%

**Circuit Clerk
Circuit Clerk Late Payment Fees (260) – Expenditures
Fiscal Years 2009-2014**

Fiscal Year	Salaries & Benefits	% Increase	Operating Expenditures	% Increase	Capital Expenditures	% Increase	Total Expenditures	% Increase
2009	\$0	N/A	\$9,990	N/A	\$9,000	N/A	\$18,990	N/A
2010	\$0	0.0%	\$10,081	1.0%	\$8,700	3.3%	\$18,781	-1.1%
2011	\$0	0.0%	\$10,060	-0.2%	\$11,645	33.9%	\$21,705	15.6%
2012	\$0	0.0%	\$210	-97.8%	\$0	-100.0%	\$210	-99.0%
2013	\$0	0.0%	\$5,171	2,362.4%	\$1,000	100.0%	\$6,171	2,838.6%
2014*	\$0	0.0%	\$18,020	248.5%	\$40,000	3,900.0%	\$58,020	840.2%

**Circuit Clerk
Circuit Clerk Overpayment Fund (262) – Expenditures
Fiscal Years 2009-2014**

Fiscal Year	Salaries & Benefits	% Increase	Operating Expenditures	% Increase	Capital Expenditures	% Increase	Total Expenditures	% Increase
2009	\$0	N/A	\$3	N/A	\$0	N/A	\$3	N/A
2010	\$0	0.0%	\$3	0.0%	\$0	0.0%	\$3	0.0%
2011	\$0	0.0%	\$7	133.3%	\$0	0.0%	\$7	133.3%
2012	\$0	0.0%	\$5	-28.6%	\$0	0.0%	\$5	-28.6%
2013	\$0	0.0%	\$4	-20.0%	\$0	0.0%	\$4	-20.0%
2014*	\$0	0.0%	\$2,004	50000.0%	\$0	0.0%	\$2,004	50000.0%

Revenues generated by the Circuit Clerk are deposited in the general revenue fund. The historical funding is presented below:

Circuit Clerk General Revenue Fund – Revenues Fiscal Years 2009-2014				
Fiscal Year	Court Fees	Intergovernmental Revenue	Total Revenue	Fees Collected by the Circuit Clerk as a Percentage of Expenditures
2009	\$158,696	\$81,632	\$240,328	38.7%
2010	\$148,670	\$227,377	\$376,047	47.7%
2011	\$146,210	\$485,930	\$632,140	70.9%
2012	\$112,429	\$383,264	\$495,693	53.8%
2013	\$33,349	\$78,286	\$111,635	10.4%
2014*	\$147,000	\$75,900	\$222,900	32.1%

Circuit Clerk Family Services and Justice Fund (254) – Revenues Fiscal Years 2009-2014						
Fiscal Year	Court Fees	Intergovernmental Revenue	Interfund Transfers	Other Revenue	Total Revenue	Fees Collected by the Circuit Clerk as a Percentage of Expenditures
2009	\$112,703	\$72,981	\$0	\$13	\$185,697	152.6%
2010	\$114,128	\$104,373	\$0	\$29,332	\$247,833	168.1%
2011	\$106,868	\$84,151	\$0	\$2,162	\$193,181	152.3%
2012	\$106,220	\$76,865	\$356	\$2,011	\$185,453	151.0%
2013	\$98,048	\$51,957	\$511	\$1,939	\$152,455	152.7%
2014*	\$110,000	\$80,000	\$811	\$0	\$190,811	117.4%

Circuit Clerk Circuit Clerk Supply Account (257) – Revenues Fiscal Years 2009-2014				
Fiscal Year	Court Fees	Other Revenue	Total Revenue	Fees Collected by the Circuit Clerk as a Percentage of Expenditures
2009	\$1,925	(\$20)	\$1,905	99.0%
2010	\$0	\$0	\$0	100.0%
2011	\$0	\$0	\$0	100.0%
2012	\$3,494	\$3	\$3,497	N/A
2013	\$1,396	\$33	\$1,429	N/A
2014*	\$70,000	\$0	\$70,000	100.0%

Circuit Clerk Drug Court Supply Account Fund (259) – Revenues Fiscal Years 2009-2014				
Fiscal Year	Court Fees	Other Revenue	Total Revenue	Fees Collected by the Circuit Clerk as a Percentage of Expenditures
2009	\$92,776	\$1,086	\$93,862	99.9%
2010	\$102,731	\$770	\$103,500	81.6%
2011	\$109,163	\$1,555	\$110,718	438.9%
2012	\$109,387	\$1,843	\$111,230	1,187.1%
2013	\$131,262	\$2,108	\$133,370	538.1%
2014*	\$200,000	\$0	\$200,000	100.0%

Circuit Clerk Circuit Clerk Late Payment Fees (260) – Revenues Fiscal Years 2009-2014				
Fiscal Year	Court Fees	Other Revenue	Total Revenue	Fees Collected by the Circuit Clerk as a Percentage of Expenditures
2009	\$19,506	\$417	\$19,923	104.9%
2010	\$16,036	\$346	\$16,382	87.2%
2011	\$15,271	\$293	\$15,564	71.7%
2012	\$15,588	\$203	\$15,792	7,520.0%
2013	\$17,683	\$262	\$17,945	290.8%
2014*	\$22,000	\$0	\$22,000	37.9%

Circuit Clerk Circuit Clerk Overpayment Fund (262) – Revenues Fiscal Years 2009-2014				
Fiscal Year	Court Fees	Other Revenue	Total Revenue	Fees Collected by the Circuit Clerk as a Percentage of Expenditures
2009	\$546	\$17	\$563	18,766.7%
2010	\$447	\$29	\$476	15,866.7%
2011	\$359	\$33	\$392	5,600.0%
2012	\$373	\$26	\$399	7,980.0%
2013	\$454	\$21	\$475	11,875.0%
2014*	\$400	\$0	\$400	20.0%

* These are the approved budget amounts from the 2014 budget.

Staffing:

The number of full-time equivalent authorized positions for the Circuit Clerk increased (33.3%) from 1.5 full-time positions in 2009 to a total of 2.0 full-time budgeted employees in 2014. The full-time equivalent authorized positions for the Family Services and Justice Fund under the Circuit Clerk decreased (-25.0%) from 2.0 full-time positions in 2009 to a total of 1.5 full-time budgeted employees in 2014.

II. STATUS BOARD

The status board provides a summary of the Circuit Clerk’s functions and processes. Each cell located under a function represents an activity that is to be completed to ensure that the process is performed in an effective and efficient manner. The color of the cells represents the assessment regarding completion of the activity. The legend below gives a description of the definition of each color.

- Red indicates management's immediate attention is required.
- Yellow indicates an opportunity for improvement exists.
- Green indicates there is no action necessary at this time.
- Blue indicates a process that was not included in the scope of the review.
- Grey indicates a County issue that should be addressed by management, but is not necessarily a direct responsibility of the audited department/office.

Criminal Court	Civil Court	Family Court	Traffic Court	Probate Court	Small Claims Court	Closed Files
Case filed by the Prosecuting Attorney listing the charge and classification.	Cases can be filed online by the petitioner’s attorney or a party sheet is prepared and brought to the court offices.	Family Court receives case filings either online (by attorney) or in person for divorce, motions to modify, and contempt.	Traffic Court receives cases from the Prosecuting Attorney and a case file is created.	Court deals with cases involving Guardian/Conservator of a minor, declaring mental illness, and descendant wills.	Cases filed must be for less than \$5,000. Filers must have sent a 10-day demand letter, info sheet, and collection form.	All new cases are now filed electronically in JIS.
Case information is entered in JIS	Information for cases filed at the office is entered into JIS by the clerks.	Cases filed in person are entered into JIS.	Clerks enter case info from the traffic ticket into JIS.	Cases are filed in Probate Division or online by the party’s attorney.	Clerks accept a copy of the demand letter, certified mailing card, info sheet, collection form, and filing fee.	Older paper case files are filed by year and case #.
Clerks schedule trial dates based on the judges’ schedules.	Trials are set based on the judge’s schedule and case information is updated upon disposition.	Trial dates are arranged by the petitioner’s attorney and judge’s schedule.	Fines can be paid at the Fines Collection Booth prior to the hearing.	For cases filed in person, clerks enter the case information into JIS.	Claims against businesses must include a search from the Secretary of State website.	Files, except sealed files, are public record and viewable at any time.
Bonds are processed during the day at the Fines Collection Booth.	Filing fees are accepted in the office. Court costs and service fees are paid at the Fines Collection Booth.	A case management conference may be held depending on the progress of the case.	After court, the case disposition is entered into the case file and JIS.	Filing fees, set by the State, are collected by the Probate Clerks and entered into JIS. Receipts are issued.	The search is used to identify all registered agents for the business.	Sealed files are made so by a judge’s order or if they are juvenile/ paternity cases.
At night, bonds are posted at the jail and brought to court the next day for processing.	Court costs and fees are made payable to the Circuit Clerk. Serving fees are made payable to the Sheriff.	Case information is updated to reflect final judgment and certified copies are mailed to both parties.	If applicable, bonds are processed daily at the Fines Collection Booth or the jail at night.	Cases are assigned to clerks and they attend court sessions.	After presenting all items, the case info is entered into JIS.	Sealed files can only be viewed by the petitioner, respondent, or their attorney.

Criminal Court	Civil Court	Family Court	Traffic Court	Probate Court	Small Claims Court	Closed Files
JIS case files are updated to reflect the judge's ruling. The clerks mail notification of the ruling to both parties.	The summons and serving fee can also be taken by the petitioner to the Sheriff Dept.	If the case involves child support, it is forwarded to the child support division.	The jail sends a copy of the bond log with bonds collected during the prior night.	Daily collections are reconciled to a session report and the money is turned over to the accounting division for deposit.	Court fees are paid to the Circuit Clerk when the case is filed. Serving fees are also collected, but made payable to the Sheriff.	Electronic files may be viewed on terminals in the Circuit Clerk office.
An appeal can be filed within 10 days. A filing fee is assessed and the clerks notify the affected parties within 15 days.	JIS receipts are issued for all payments received.	Filing fees are paid when the case is filed. Additional costs incurred during trial are paid at the Fines Collection Booth.	Bond money is applied to court costs/fees after the case is disposed.	Clerks perform follow-up with recurring reports, including notices and contingencies, as necessary.	Additional subpoenas are sent by the Sheriff, who also collects the fees.	Attorneys have access to JIS to view files outside of the Circuit Clerk office.
All fees, court costs, and fines are receipted in JIS and paid at the Fines Collection Booth.	If a refund is due, it is processed and paid by the accounting division.	All fees are collected and receipted into JIS and receipts are issued.	For any remaining bond money, a check is mailed back to the person posting the bond.		A receipt is issued after the payment is entered into JIS.	Old paper files are being converted to electronic files in JIS.
Fees are reconciled daily to a session report and turned over to the accounting division for deposit.	Fees are reconciled daily to a session report and turned over to the accounting division for deposit.	Fees are reconciled to a daily session report and turned over to the accounting division for deposit.	Checks are printed, signed, and initialed by court supervisors.		Each day, fees are reconciled to a session report and then turned over to the accounting division for deposit.	Certified copies of non-sealed files cost \$0.25 per page; no charge if less than \$5.
			Check listings are sent to the accounting division for reconciliation.		Judgments can be appealed.	Payment is receipted at the Fines Collection Booth.
			Court costs collected at the Fines Collection Booth are entered into JIS and a receipt is issued.		Parties are responsible for collecting judgments, including garnishment, if necessary.	Customers bring a receipt to the clerk to receive the copies.
			Fees are reconciled to a session report and turned over to the accounting division for deposit.			

Jury Services	Child Support	Orders of Protection	Garnishments/Liens	Accounting & Reporting	Past Due Collections	Administrative
Judge's clerks are contacted monthly to determine trial dates, times, and # of jurors needed.	Child support cases filed by the Family Court are transferred to the Child Support Division via JIS.	Anyone over 17 (ID required) can file an ex parte order of protection with the Circuit Clerk.	GARNISHMENTS: Application is completed and submitted to the Circuit Clerk.	Daily collections by clerks and the Fines Collection Booth are turned over to the accounting division.	Unless ordered by a judge, all court costs and fees are due in 30 days.	Purchasing
The # of required jurors is entered into the State-run Juror Management System to generate names of citizens for jury duty	The case info is entered into the State child support system (MACSS).	The information is entered into JIS and a case number is assigned.	Applications can also be e-filed through the State website.	The money is recounted in front of the clerks and compared to session reports.	After 30 days, a \$25 late fee is assessed and the case is put on a payment plan.	Payroll
Summons for jury duty are mailed out with a barcode unique to each citizen.	Clerks mail notices to individuals or employers based on judicial orders.	Orders can be filed everyday including weekends.	The amount stated on the application is verified and entered in JIS.	All verified money is compiled for deposit.	If another 30 days pass without payment, JIS transfers the case to a collection agency.	Court Reporters
A questionnaire is included in the summons.	The Circuit Clerk collects no money for the cases.	A judge and part-time clerk are on-call for weekend orders.	Garnishment # is automatically assigned.	The money is re-verified and placed in a sealed bag for deposit.	The collection agency adds a fee to the cost/fee amount.	Court I/S
Returned questionnaires are reviewed to determine if any citizens must be excused.	All money is sent to the State. All comments and complaints are also forwarded to the State.	The paperwork is taken to a judge to approve a temporary order until the hearing.	Any fees are collected and receipted when the application is filed.	The bags are stored in a safe until pick-up by Brinks Security.	After the case is transferred, the Circuit Clerk cannot accept any payments.	Law Library (C1)
Excused jurors are mailed a notification card and JMS is updated.		The judge can issue an order, call for a hearing, or refuse the order.	A copy of the form is mailed to the employer or bank sending the money.	Credit card payments are processed through Municipay with service fees added to the payment amount.	The collection agency transfers collections and case info monthly to the Circuit Clerk. (A1)	
Citizens reporting for duty must call an information hotline to determine if their trial has been cancelled.		The 4-part form goes to case file (scanned), Civil Process, Sheriff Dispatch, and petitioner.	Interrogatories to Garnishee are also sent and must be returned in 10 days to set up the pay plan.	The accounting division is notified when the money is electronically transferred.	The State can also collect past-due amounts by seizing State tax refunds.	

III. EXECUTIVE SUMMARY

Following is a summary of opportunities for improvement which were noted during our review of the Circuit Clerk:

A. Compliance Opportunities

1. Collection Agency Report Payments: The May 2012 ACS Payment Analysis Form (Form 1106) could not be provided by the Circuit Clerk nor obtained from the vendor (CSI).

B. Control Opportunities

1. Court Fee Month-End Disbursements: Month-end disbursements for one (25.0%) out of four months reviewed did not agree to the amounts listed on that month's trial balance.

C. Interdepartmental Opportunities

1. Law Library Inventory: Several issues were noted regarding the inventory of books in the Law Library.

Compliance – Collection Agency Payment Reports

Discussion and Background	Cause	Risk/Effect	Recommendation	Management Response
<p>Each month the Circuit Clerk receives Form 1105 from the State listing the amount of tax-intercepts for court cases and Form 1106 from Client Services Inc. (CSI) listing the amount of past-due collections for court cases. The Circuit Clerk uses this information to verify that the amounts collected agree to the amount deposited in the bank by both the State and CSI. Circuit Clerk employees then use Justice Information System (JIS) to update the affected cases listed in the reports.</p> <p>Record-keeping for the Circuit Clerk is governed by both the County's Records Management Policy and The Secretary of State's Records Management Policy.</p>	<p>The May 2012 ACS Payment Analysis Form (Form 1106) could not be provided by the Circuit Clerk nor obtained from CSI.</p> <p><u>Note 1:</u> Multiple attempts were made to contact CSI with no response.</p> <p><u>Note 2:</u> It could not be determined if the report was misplaced, never received, or destroyed (a violation of the County and Secretary of State's Records Management Policies).</p> <p><u>Note 3:</u> There was a deposit made in May from CSI.</p>	<p>Opportunity for improved documentation. Compliance with Records Management Policies.</p>	<p>The Circuit Clerk should ensure that CSI provides all required monthly reports. Additionally, the documentation should be retained for the appropriate length of time and not destroyed without proper authorization as required by the County and Secretary of State's Records Management Policies.</p>	<p>The Account Clerk will verify that each check written will match the monthly report.</p>

Control – Court Fee Month-End Disbursements

Discussion and Background	Cause	Risk/Effect	Recommendation	Management Response
<p>On the last business day of each month, the Circuit Clerk Accounting Division creates a trial balance for the given month from the Justice Information System (JIS) which is used to prepare checks of fees collected for each of the agencies/departments. The checks are printed in-office, stamped with the Circuit Clerk's signature, initialed by the person printing the checks, and mailed to the respective agencies/departments. All trial balance information is kept on file by the Purchasing Clerk after the checks are written. The cleared checks are shown on the Commerce Bank statements in the following month (or when cleared). The Revenue Technician in the Finance Department prepares monthly bank reconciliation for the Circuit Court using the bank statement and JIS documentation.</p>	<p>Month-end disbursements for one (25.0%) out of four months reviewed did not agree to the amounts listed on that month's trial balance.</p> <p><u>Note:</u> There was no documentation on file to explain the \$91 difference.</p>	<p>Opportunity for improved documentation. Month-end disbursements may be made for the incorrect amounts.</p>	<p>The Circuit Clerk should review check writing procedures to ensure that month-end disbursements agree to the amounts listed on the trial balance report with documentation kept on file to explain any differences.</p>	<p>The Account Clerk now verifies that we have received this report and it is stapled to our sessions.</p>

Interdepartmental – Law Library Inventory

Discussion and Background	Cause	Risk/Effect	Recommendation	Management Response
<p>The Law Library contains volumes of books that provide the public and court personnel with access to Federal and State laws. The public is not allowed to remove a book from the Law Library; however, judges are permitted to take books back to their offices. When the judge is done with the book, it is placed in a cart so that the Law Library Technician can return it to the shelf.</p> <p>The Law Library Technician keeps an inventory listing of the volumes of books within the Law Library. This listing is updated when purchases and disposals occur.</p> <p>The Law Library Clerk performs a yearly inventory count and monthly account reconciliations with the results documented in an Excel spreadsheet.</p>	<p>During a review of controls over the Law Library, the following was noted:</p> <ol style="list-style-type: none"> 1. Of the seven volumes reviewed (254 total books), one volume (14.3%) included more books than what was shown on the inventory listing. 2. There is no system in place to document when a judge has taken a book out of the Law Library. <p><u>Note 1:</u> One (14.3%) out of seven titles (254 total volumes) reviewed on the Law Library inventory list could not be located on the library shelves.</p> <ol style="list-style-type: none"> 3. The inventory, inventory count, and account reconciliation data are not backed up on a County or State server, or any other device. <p><u>Note 2:</u> The files are saved on the Law Library Clerk's personal laptop.</p>	<p>Opportunity for improved documentation.</p>	<p>The Circuit Clerk and Law Librarian could:</p> <ol style="list-style-type: none"> 1. Update the library inventory upon any additions and/or disposals; 2. Develop a process (i.e. form, list) to document the check-out of materials; and 3. Send essential data to another County and/or State employee to save on a server that is backed up off-site. 	<p>The Bar Association pays a Librarian to maintain the Law Library for the Courthouse. We will begin to have the Librarian put all book records on a USB drive each month and the Courts IT Dept. will store on network storage device to be backed up daily.</p>