



**OFFICE OF THE LEGISLATIVE AUDITOR**  
STATE OF MINNESOTA

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**FINANCIAL AUDIT DIVISION REPORT**

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# **Minnesota Judicial Branch Ninth Judicial District**

## **Internal Controls and Compliance Audit**

**July 2012 through March 2015**

**July 29, 2015**

**Report 15-11**

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## Financial Audit Division

The Financial Audit Division annually audits the state's financial statements and, on a rotating schedule, audits agencies in the executive and judicial branches of state government, three metropolitan agencies, and several "semi-state" organizations. The division has a staff of forty auditors, most of whom are CPAs. The division conducts audits in accordance with standards established by the American Institute of Certified Public Accountants and the Comptroller General of the United States.

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## Conclusion on Internal Controls

The Financial Audit Division bases its conclusion about an organization's internal controls on the number and nature of the control weaknesses we found in the audit. The three possible conclusions are as follows:

Conclusion	Characteristics
<b>Adequate</b>	<b>The organization designed and implemented internal controls that effectively managed the risks related to its financial operations.</b>
<b>Generally Adequate</b>	<b>With some exceptions, the organization designed and implemented internal controls that effectively managed the risks related to its financial operations.</b>
<b>Not Adequate</b>	<b>The organization had significant weaknesses in the design and/or implementation of its internal controls and, as a result, the organization was unable to effectively manage the risks related to its financial operations.</b>

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## OFFICE OF THE LEGISLATIVE AUDITOR

STATE OF MINNESOTA • James Nobles, Legislative Auditor

July 29, 2015

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Mr. Jeff Shorba, State Court Administrator  
Minnesota Judicial Branch

Mr. Paul Maatz, District Administrator  
Ninth Judicial District

This report presents the results of our internal controls and compliance audit of the Minnesota Judicial Branch – Ninth Judicial District for the period from July 1, 2012, through March 31, 2015. The objectives of this audit were to determine if the district had adequate internal controls, as of March 2015, to ensure that the district safeguarded its financial resources, accurately paid employees and vendors in accordance with management's authorizations, complied with finance-related legal requirements, and created reliable financial information.

We discussed the results of the audit with the Ninth Judicial District's staff on July 15, 2015. This audit was conducted by Michael Hassing, CPA, CISA, (Audit Director), Tyler Billig, CPA (Auditor-in-Charge), and auditors Michelle Bilyeu and Nick Ludwig, CPA.

We received the full cooperation of the staff from the Ninth Judicial District and the State Court Administrator's Office while performing this audit.

James R. Nobles  
Legislative Auditor

Cecile M. Ferkul, CPA, CISA  
Deputy Legislative Auditor



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# Report Summary

## Conclusion

The Ninth Judicial District's internal controls were generally adequate to ensure that it safeguarded its financial resources, accurately paid employees and vendors in accordance with management's authorizations, complied with finance-related requirements, and created reliable financial data. However, the district had some weaknesses in the areas of receipts and selected administrative expenditures.

## Findings

- The Ninth Judicial District did not consistently update account balances in the court information system for investments held on behalf of others by court order. ([Finding 1, page 7](#))
- The Ninth Judicial District did not properly review high-risk manual receipt transactions to ensure staff completed manual receipts in accordance with Judicial Branch policy. ([Finding 2, page 8](#))
- The Ninth Judicial District did not consistently comply with Judicial Branch contract and procurement policies. ([Finding 3, page 9](#))

## Audit Objectives and Scope

### Objectives

- Internal Controls
- Legal Compliance

### Period Audited

July 1, 2012, through March 31, 2015

### Programs Audited

- |  |                          |
|--|--------------------------|
| • Payroll Expenditures                 | • Receipts               |
| • Selected Administrative Expenditures | • System Security Access |



# Ninth Judicial District

## Overview

Minnesota's Judicial Branch includes the Supreme Court, Court of Appeals, and district courts. All civil and criminal cases involving Minnesota law originate within the district courts, which consist of approximately 289 judges who preside over trials and hearings throughout the state. While the district courts are part of the state court system, they generally operate from county courthouses and are organized by county boundaries into ten judicial districts.

Our audit focused on selected financial activities related to the Ninth Judicial District, which serves 17 counties in northwest Minnesota.<sup>1</sup> The district has 23 judges serving about 336,000 citizens residing in the district. The judges are elected for six-year terms by the voters of the 17 counties. In 2013 and 2014, the district had almost 68,000 court filings each year, which was a decrease from 2012 when court filings totaled about 72,000. The district's main administrative office, located in Bemidji, processed payroll transactions and other administrative expenditures for the district. The Ninth Judicial District also had court administrative offices in each of the 17 counties that make up the district. Those offices collected and processed court fees, fines, and surcharges. See Figure 1 (on the next page) for a map of the Ninth Judicial District and its counties.

The court administrative offices at the counties use the Minnesota Court Information System (MNCIS) to record case management and related financial activity. One of the system's many components is financial management. District court employees enter all aspects of a case into the court information system, including the related fines and fees. Case information includes the details of the violation or court order, originating jurisdiction, and court dates. Financial data from the court information system interfaces daily with the state's accounting system.

The Judicial Branch receives a General Fund appropriation to fund a majority of the ten judicial districts' administrative budgets. The Minnesota Judicial Council<sup>2</sup> approves and allocates the share of the appropriation for each judicial district.<sup>3</sup> The Judicial Council allocated \$11,918,000, \$12,554,000, and \$13,041,000, for fiscal years 2013, 2014, and 2015, respectively, for the Ninth Judicial District's

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<sup>1</sup>The Ninth Judicial District serves the following 17 counties in northwest Minnesota: Aitkin, Beltrami, Cass, Clearwater, Crow Wing, Hubbard, Itasca, Kittson, Koochiching, Lake of the Woods, Mahnommen, Marshall, Norman, Pennington, Polk, Red Lake, and Roseau.

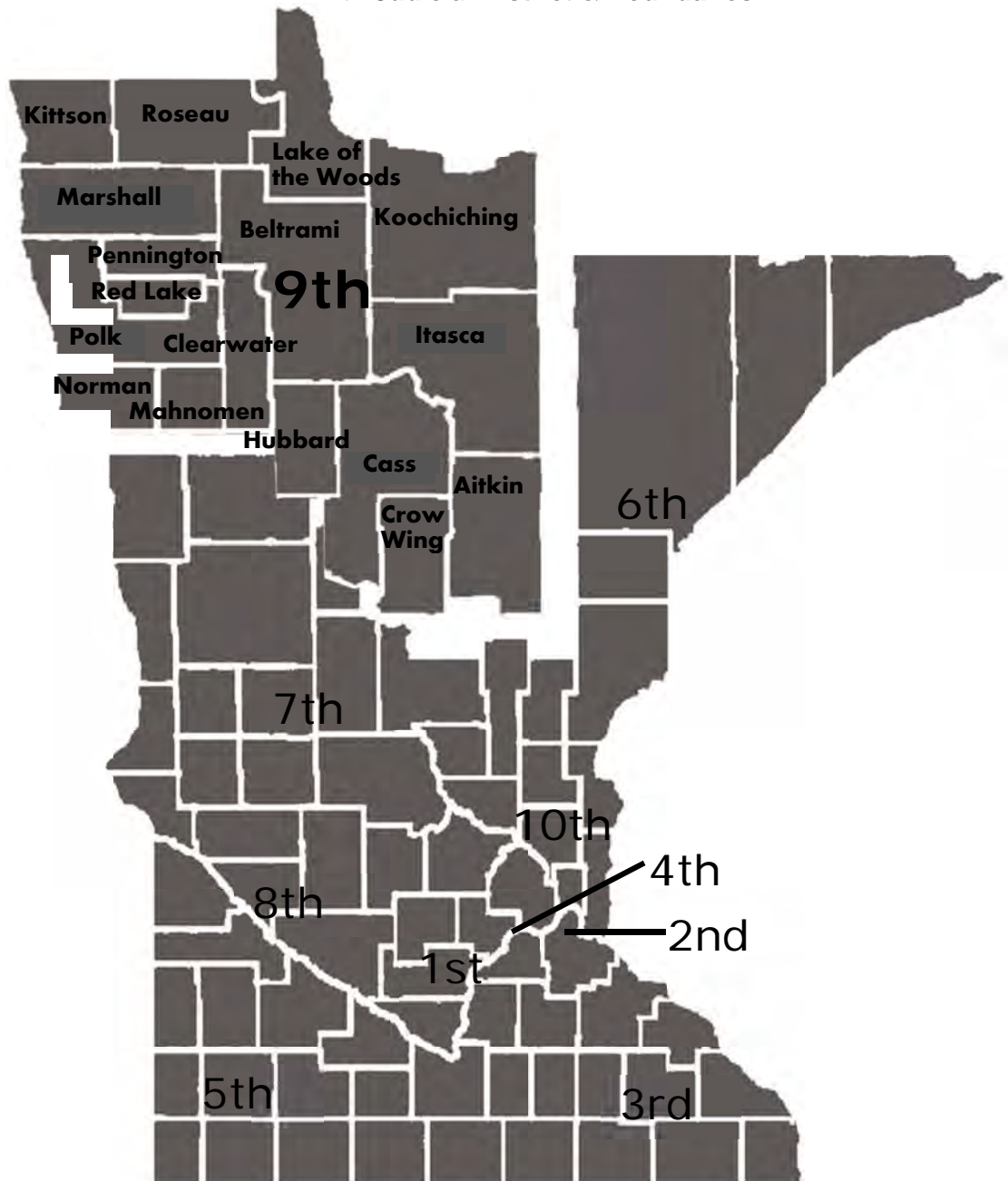
<sup>2</sup> The Minnesota Judicial Council is the administrative policy-making authority for the Minnesota Judicial Branch. The purpose of the Council is to govern the Judicial Branch through the establishment and monitoring of administrative policies.

<sup>3</sup> The Judicial Council is the Judicial Branch's administrative policy-making authority.

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General Fund budget. In addition, federal grant and special revenue money fund remaining portions of the Ninth Judicial District's budget. The Ninth Judicial District collects and records fine and fee receipts to an account in the state's accounting system, but does not have the authority to spend the receipts on district operations.

**Figure 1**  
**Ninth Judicial District & Boundaries**



Source: Office of the Legislative Auditor.

Table 1 shows the Ninth Judicial District's fine and fee receipts and operating expenditures during our audit period, July 1, 2012, through March 31, 2015.

<b>Table 1</b>			
<b>Receipts and Expenditures</b>			
<b>Fiscal Years 2013, 2014, and 2015 (through March 2015)<sup>1</sup></b>			
<u>Receipts</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Fees and Fines	\$12,421,540	\$11,991,795	\$ 9,270,658
<u>Expenditures</u>			
Payroll	\$11,379,567	\$11,732,931	\$ 9,802,511
Administrative Expenditures:			
Professional/Technical Contracts	679,249	750,514	756,586
Purchased Services	688,914	440,369	580,556
Supplies	180,055	225,270	215,350
Other Expenditures <sup>2</sup>	<u>492,851</u>	<u>656,585</u>	<u>788,059</u>
Total Uses	<u>\$13,420,635</u>	<u>\$13,805,669</u>	<u>\$12,152,063</u>

<sup>1</sup> The state's fiscal year is July 1 through June 30. Fiscal year 2015 only includes data through March 31, 2015, the end of our audit period.

<sup>2</sup> Other expenditures include travel, employee development, space rental and utilities, printing and advertising, computer and system services, communication, claims, equipment, repairs and maintenance, and state agency services.

Source: The state's accounting system.

## Objectives, Scope, and Methodology

Our audit of the Ninth Judicial District's material financial activities (receipts, payroll, and selected administrative expenditures) and system security access focused on the following audit objectives for the period of July 1, 2012, through March 31, 2015:

- Were the entity's internal controls adequate to ensure that it safeguarded its financial resources, accurately paid employees, grantees, and vendors in accordance with management's authorizations, complied with finance-related legal provisions, and created reliable financial data?
- Did the entity comply with significant finance-related legal requirements?

To meet the audit objectives, we gained an understanding of the district's financial policies and procedures. We considered the risk of errors in the accounting records and potential noncompliance with relevant legal requirements. We analyzed accounting data to identify unusual trends or significant changes in financial operations. In addition to the district administrative office in Bemidji,

we also conducted audit work at court administrative offices in six counties.<sup>4</sup> We examined samples of financial transactions and reviewed supporting documentation to test whether the district's controls were effective and if the transactions complied with laws, regulations, policies, and grant and contract provisions.<sup>5</sup>

We conducted the audit in accordance with generally accepted government auditing standards applicable to performance audits. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives.

We used various criteria to evaluate internal control and compliance. We used as our criteria to evaluate district controls the guidance contained in the *Standards for Internal Control in the Federal Government*, published by the U.S. Government Accountability Office. We used state and federal laws, regulations, and contracts, as well as policies and procedures established by the judicial branch as evaluation criteria over compliance.<sup>6</sup>

## Conclusion

The Ninth Judicial District's internal controls were generally adequate to ensure that it safeguarded its financial resources, accurately paid employees and vendors in accordance with management's authorizations, complied with finance-related requirements, and created reliable financial data. However, the district had some weaknesses in the areas of receipts and selected administrative expenditures.

The following *Findings and Recommendations* provide further explanation about the exceptions noted above.

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<sup>4</sup> We conducted detailed audit work at court administrative offices in the following counties: Beltrami, Clearwater, Crow Wing, Itasca, Mahnommen, and Pennington.

<sup>5</sup> We also considered our prior audit reports from other district courts as part of our understanding (See Office of the Legislative Auditor's Financial Audit Division, Report 09-34, [Minnesota Judicial Branch – First Judicial District](#), issued October 23, 2009; Report 11-23, [Minnesota Judicial Branch – Second Judicial District](#), issued October 20, 2011; and Report 13-26, [Minnesota Judicial Branch – Fifth Judicial District](#), issued October 31, 2013). We did not perform specific follow up procedures on findings from these reports as part of our current audit.

<sup>6</sup> The Judicial Council created bylaws and policies that cover all three levels of the Judicial Branch. The State Court Administrator's Office developed state court finance policies and procedures that provide more specific guidance on cash management, fixed asset management, procurement, contracts, and other financial management functions.

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## Findings and Recommendations

**The Ninth Judicial District did not consistently update account balances in the court information system for investments held on behalf of others by court order.**

### Finding 1

In four of the six court administrative offices we tested, the court information system's record of investments held in local bank accounts on behalf of others by court order, did not always agree with the offices' documentation related to those accounts.<sup>7</sup> The district's court information system reported approximately \$7,594,700 in investments on March 31, 2015, consisting of savings accounts, certificates of deposit, and annuities.<sup>8</sup>

We tested 28 investments and identified 12 exceptions where investment amounts recorded in the court information system did not agree with the bank balance. All 12 exceptions were certificates of deposit held on behalf of other individuals accruing interest on one or multiple maturity dates. The four court administrative offices recorded the initial, court ordered, balance of the certificate in the court information system, however, did not update the court information for all of the accrued interest. The administrative offices sometimes did not have the ability to obtain bank information to update the court information system. The district cannot effectively use the court information system as part of its process to monitor these accounts without accurate accounting records.

State statute allows the courts to establish a court order that directs investments to a minor child as a result of a court case.<sup>9</sup> In addition, the district recorded the values of the investments in the court information system and produced an investment summary report as part of the administrative offices' month-end procedures. However, on April 6, 2015, the court's legal counsel division provided a legal opinion stating the courts were not legally responsible to audit or monitor financial accounts of minors and incompetent persons opened by the courts. As a result of the opinion, the State Court Administrator's Office sent a letter to the court administrators on April 6, 2015, to announce a meeting to discuss recommendations from the legal opinion to develop a statewide policy.<sup>10</sup>

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<sup>7</sup> The six administrative offices consisted of the following counties: Beltrami, Clearwater, Crow Wing, Itasca, Mahnomon, and Pennington.

<sup>8</sup> The courts information system records two types of investments held on behalf of others by court order: Interest bearing accounts and certificates of investment funds held for another individual (3<sup>rd</sup> party trust accounts). We tested both types of investments.

<sup>9</sup> *Minnesota Statutes* 2014, 524.3-915 (b).

<sup>10</sup> A prior issue identified at another district prompted the State Court Administrator's Office to develop a strategy to consistently record and monitor investments. See Office of the Legislative Auditor, Financial Audit Division Report 13-26, [Minnesota Judicial Branch – Fifth Judicial District](#), (Finding 1) issued October 31, 2013, for the history of the issue.

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*Recommendation*

- *The State Court Administrator's Office should develop a policy to give guidance to the district on how to properly manage and monitor investments held on behalf of others.*

**Finding 2****The Ninth Judicial District did not properly review high-risk manual receipt transactions to ensure staff completed manual receipts in accordance with Judicial Branch policy.**

In certain instances, the courts allowed the district to record receipts using a manual receipt at the time of payment, rather than recording the receipt in the court information system. While allowable in Judicial Branch policy,<sup>11</sup> the use of manual receipts heightens the risk that the district may not have properly recorded cash collections in the court information system or deposited all the cash collected. Court clerks provided customers with hand-written receipts for payments when they could not generate an electronic receipt because the related citation was not yet in the court information system, the court had closed its cash registers at the end of the day for balancing, or the court information system was unavailable.

None of the six court administrative offices<sup>12</sup> we tested had effectively reviewed manually processed receipts to ensure court clerks subsequently posted these receipts correctly in the court information system with all of the information required under Judicial Branch policy.<sup>13</sup> As a result, the district did not consistently complete or record accurate information for receipts they manually processed. Additionally, failure to effectively review manual receipts could allow erroneous or inappropriate entries to go undetected.

Judicial Branch policy requires that the court administrative offices include specific information on the manually processed receipt document to ensure the accuracy of the transaction.<sup>14</sup> We tested 60 manual receipt transactions at the six court administrative offices, and 52 had at least one instance where the manual receipt transaction did not comply with the policy because of missing and/or inaccurate information. The documentation supporting the 60 manual receipt transactions we tested had the following deficiencies:

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<sup>11</sup> Minnesota Judicial Branch Policy 209(e).

<sup>12</sup> The six administrative offices consisted of the following counties: Beltrami, Clearwater, Crow Wing, Itasca, Mahnommen, and Pennington.

<sup>13</sup> Minnesota Judicial Branch Policy 209(e), sections 8 and 11.

<sup>14</sup> Minnesota Judicial Branch Policy 209(e), sections 4 and 7.

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- For 2 transactions, the manual receipt did not state the amount received or did not agree to the amount later recorded in the court information system.
- For 11 transactions, the transaction number from the subsequent court information system transaction was not written on the manual receipt.
- For 41 transactions, the manual receipt number was not later recorded in the court information system.
- For 7 transactions, the manual receipt did not include a case number.
- For 14 transactions, the manual receipt did not explain why the receipt was processed manually, rather than electronically through the court information system.
- For 3 transactions, the manual receipt document lacked evidence of a daily or quarterly review required by the court's manual receipt policy to ensure manual receipts were completed correctly and the amount of all of the manual receipts were included in the total system receipts was correct.

Without sufficient review of manual receipts, improper or inaccurate entries could likely go unnoticed.

#### *Recommendations*

- *The Ninth Judicial District should ensure that all required information is included on manual receipts and accurately entered into the court information system. The district should also ensure that it documents reviews of manual receipts according to Judicial Branch policy.*
- *The Ninth Judicial District should ensure that staff at all of the court administrative offices are sufficiently trained on the Judicial Branch policy requirements for processing, documenting, and reviewing manual receipts.*

### **The Ninth Judicial District did not consistently comply with Judicial Branch contract and procurement policies.**

## **Finding 3**

The district did not always comply with Judicial Branch policies for establishing and administering contracts, including obtaining required bids and encumbering funds. The district's administrative office is responsible for all contracting and procurement activity for the district. The district executed 135 contracts and expended about \$2,195,000 on contracts during our audit period. We tested 15 contracts that were valued at \$570,300. Eleven of the 15 contracts had at least one of the following exceptions:

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- For four contracts, the district executed contracts without the proper level of authorization necessary for approving contracts. For three contracts, the employee providing the highest approval did not have a delegation of authority form on file. In addition, another contract did not have the required technology approval for software license procurement. Judicial Branch policy states personnel must have an adequate authorization form on file to approve contracts, and the chief information officer must review and approve any contract for technology-related services or equipment greater than \$10,000.<sup>15</sup>
- For four contracts, that required bids because the contract exceeded \$2,500, the district could not show that it had solicited the minimum number of bids from vendors. Judicial Branch policy requires the district to solicit and document a minimum of two bids for purchases between \$2,500 and \$9,999 and at least three written solicitations for purchases \$10,000 or greater for purchases not under state contract.<sup>16</sup>
- For six contracts, the district allowed the vendor to begin providing services before the contract was fully executed. In addition, for five contracts, the district had not encumbered funds in the state's accounting system before the vendor started performing services. Judicial Branch policy requires all contracts be fully executed by obtaining all required signatures<sup>17</sup> and encumbered in the state's accounting system before vendors begin to provide billable services.<sup>18</sup>

Without complete documentation and accurate verification of procurement, contract, and disbursement transactions, there is an increased risk that errors and unauthorized or inappropriate transactions could occur and not be detected. Additionally, obtaining the proper amount of bids ensures the district receives a competitive price for goods and services and provides vendors equal access to state purchases.

#### *Recommendations*

- *The Ninth Judicial District should comply with Judicial Branch policy when it enters into and administers contracts for professional and technical services.*
- *The Ninth Judicial District should obtain and document vendor bids for purchases, in compliance with Judicial Branch policy.*
- *The Ninth Judicial District should encumber funds before services are rendered for all procurements and contracts.*

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<sup>15</sup> Minnesota Judicial Branch Policy 202(a), Section IV, E.

<sup>16</sup> Minnesota Judicial Branch Policy 202(a), Section IV, C.

<sup>17</sup> Minnesota Judicial Branch Policy 202(a), Appendix I.

<sup>18</sup> Minnesota Judicial Branch Policy 202(a), Section IV, B.

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July 23, 2015

Mr. James R. Nobles  
Minnesota Legislative Auditor  
140 Centennial Building  
658 Cedar Street  
St. Paul, MN 55155

Dear Mr. Nobles:

This letter conveys the Minnesota Judicial Branch's responses to the Office of the Legislative Auditor's (OLA) Internal Control and Compliance report, findings, and recommendations. We view the audits performed by your office as valuable opportunities for an independent assessment of our financial processes and a means to assist our branch to improve processes in financial activities.

We appreciate the opportunity to respond. We found the information in your report and in the exit conference to be informative and helpful.

Listed below are your findings and the Judicial Branch's plan to implement the recommendations. All of your recommendations have been given careful attention and corrective action has either already been implemented or is underway. Our internal audit unit will also conduct continuous follow-up until each finding is fully resolved. Periodic progress reports will be provided to the Judicial Council.

Sincerely yours,

*/s/ Jeffrey Shorba*

Jeffrey Shorba  
State Court Administrator

cc: The Honorable Chief Justice Lorie Skjerven Gildea, Chair  
Minnesota Judicial Council  
The Honorable Chief Judge Paul Benshoof, Ninth Judicial District  
Paul Maatz, Ninth Judicial District Administrator

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**Finding 1: The Ninth Judicial District did not consistently update account balances in the courts information system for investments held on behalf of others by court order.**

**Recommendation:**

- The State Court Administrators Office should develop a policy to give guidance to the district on how to properly manage and monitor investments held on behalf of others.

*Response:*

There are two types of trust accounts that can be ordered by the court:

Interest-bearing cash trust account – Court Administrator receives the funds and deposits the funds in the local bank account. Court Administration receives regular bank statements, updates MNCIS and reconciles the accounts regularly. There were no findings related to interest-bearing trust accounts.

Third-party trust account (formerly non-cash trust) – The Court orders a third party to invest and manage funds on behalf of another party. The third party ordered to invest the funds is responsible for the financial accounts. Court Administration is not the owner of these accounts. In the majority of cases, the courts are not sent statements from financial institutions; therefore the courts have difficulty verifying the accounts or updating the interest information in MNCIS. The finding references that the auditors reviewed 24 third-party trust accounts and noted 12 accounts that did not properly account for interest accrued in MNCIS. Of those 12 accounts, in only 4 accounts had the courts received statements but failed to update MNCIS and in the remaining 8 accounts the courts had not received current statements to properly account for the accrued interest in MNCIS.

In December 2013, Judicial Branch State Court Administrator Procedure 207(a) Banking was updated to remove the requirement that the Court Administrator enter third-party trust account financial information into MNCIS and to periodically review and record interest accruals. This requirement was removed because Court Administration generally does not receive account information from financial institutions since the Courts are not the owners of the accounts. The procedure now refers to the “*Trust Accounts Training Manual (Pilot)*” which includes information on how to process interest payments on third-party trust accounts when the courts receive statements showing accrual of interest. The manual is still in the pilot stage and currently being reviewed for changes.

**The progress to date includes:**

- (1) A workgroup was formed to review current practices and issues related to third-party trusts.
- (2) The State Court Administrator’s Legal Counsel Division provided a legal memo on the Judicial Branch requirements.
- (3) Workgroup research/issues presented process recommendations and decision items to Court Administration and Court Operations Workgroups.
- (4) Recommendations will be discussed at Judicial Council in the coming months.

*Next Steps and Estimated implementation date:*

- SCAO Finance/Legal Counsel Divisions will update Judicial Council on the third-party trust progress to date and options for further procedure options – August 2015.
- SCAO Finance will update the “*Trust Accounts Training Manual (Pilot)*” to remove information on adding interest to the third-party trust accounts – October 1, 2015.
- Implementation of Judicial Council decisions will be a priority; but the timeline and resource requirements will be dependent on the process decisions approved.

*Persons responsible for resolving:* Dan Ostdiek, SCAO Finance Director; Nancy Winger, Assistant District Administrator

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**Finding 2: The Ninth Judicial District did not properly review high-risk manual receipt transactions to ensure staff completed manual receipts in accordance with Judicial Branch Policy.**

*Recommendations:*

- The Ninth Judicial District should ensure that all required information is included on the manual receipts and accurately entered into the court information system. The district should also ensure that it documents reviews of manual receipts according to the Judicial Branch policy.
- The Ninth Judicial District should ensure that staff at all of the court administrative offices are sufficiently trained on the Judicial Branch policy requirements for processing, documenting, and reviewing manual receipts.

*Response:*

The Ninth Judicial District agrees that the counties did not consistently record and complete the manual receipts with the required information, consistently record manual receipt numbers in the court information system or properly review the manual receipts to ensure clerks entered the receipt correctly. Manual receipts are processed when the court information system is unavailable. The Ninth Judicial District will conduct training to employees responsible for completing manual receipts and performing the review of manual receipts to ensure understanding of the procedures.

The supervisor, manager or employee who is independent of the manual receipting process will examine and review all manual receipt transactions and verify accuracy daily. These evaluations will ensure manual receipts are properly documented and accurately entered into the court information system. Evaluations will be thoroughly documented and will include applicable comments or check marks, date reviewed, and reviewer initials. Any discrepancies will be noted and addressed by management.

State Court Administration is also looking at ways to improve the process on manual receipts. Those changes will be reflected in the procedure and Branch receipt risk assessment.

*Persons responsible for resolving:* Ninth Judicial District Court Administrators

*Estimated implementation date:* December 31, 2015

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**Finding 3: The Ninth Judicial District did not consistently comply with Judicial Branch contract and procurement policies.**

Recommendations:

- The Ninth Judicial District should comply with Judicial Branch policy when it enters into and administers contracts for professional and technical services.
- The Ninth Judicial District should obtain and document vendor bids for purchases, in compliance with Judicial Branch policy.
- The Ninth Judicial District should encumber funds before services are rendered for all procurements and contracts.

*Response:*

The Ninth Judicial District agrees with the exceptions noted in the audit report.

Managers and court coordinators who order supplies and equipment and/or who enter into contracts on behalf of the branch will be re-trained on the procedure. We will ensure they have a clear understanding of the procedure; to notify accounting in the district office of purchases to ensure proper encumbrance of funds in the states accounting system; execute contracts prior to contractors beginning work; and have all the supporting documentation to ensure written offers, price quotes, approved sole source request forms, and other evidence of competitive bids are obtained and retained to demonstrate that goods or services were properly bid prior to the order.

*Persons responsible for future training:* Dave Goeddertz, District Accounting Manager; Nancy Winger, Assistant District Administrator; and Dan Ost diek, SCAO Finance Director

*Estimated Implementation date: December 31, 2015*

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