



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

Internal Audit Section

1520 Market St., Suite 3005
St. Louis, Missouri 63103-2630
(314) 657-3490
Fax: (314) 552-7670

DR. KENNETH M. STONE, CPA, CGMA
Internal Audit Executive

FILE COPY

January 9, 2014

Jane M. Schweitzer, Circuit Clerk
10 North Tucker Boulevard, First Floor
St. Louis, Mo. 63101-2044

RE: Revenue Review of the Circuit Clerk's Office (Project #2014-RRV03)

Dear Ms. Schweitzer:

Enclosed is the Internal Audit Section's revenue review report of the Circuit Clerk-Courthouse Restoration Fees for the period July 1, 2012 through June 30, 2013. A description of the scope of our work is included in the report. Fieldwork was completed on December 9, 2013.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised, and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing*.

If you have any questions, please contact the Internal Audit Section at (314) 657-3490.

Respectfully,

Dr. Kenneth M. Stone, CPA, CGMA
Internal Audit Executive

Enclosure



CITY OF ST. LOUIS

CIRCUIT CLERK'S OFFICE

REVENUE REVIEW

JULY 1, 2012 THROUGH JUNE 30, 2013

PROJECT #2014-RRV03

DATE ISSUED: JANUARY 9, 2014

**Prepared by:
The Internal Audit Section**



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER

**CITY OF ST. LOUIS
CIRCUIT CLERK'S OFFICE
REVENUE REVIEW
JULY 1, 2012 THROUGH JUNE 30, 2013**

TABLE OF CONTENTS

Description	Page(s)
OBSERVATIONS	
Status of Prior Observations	1
Summary of Current Observations	1

OBSERVATIONS

Status of Prior Observations

There has not been a recent revenue review performed of the Circuit Clerk's courthouse restoration revenue. Therefore, there are no prior observations to be followed-up on.

Summary of Current Observations

There are no current observations.

**CITY OF ST. LOUIS
CIRCUIT CLERK'S OFFICE
REVENUE REVIEW
JULY 1, 2012 THROUGH JUNE 30, 2013**

EXECUTIVE SUMMARY

Purpose

The purpose was to determine if the Circuit Clerk internal controls over courthouse restoration revenue effectively and efficiently manages risks to ensure:

- Compliance with applicable laws, regulations, and policies and procedures.
- Proper and timely recording and reporting of revenue.
- Adequate safeguarding of revenue.

Scope and Methodology

The review included courthouse restoration revenues from July 1, 2012 through June 30, 2013 and was confined to evaluating internal controls over the fiscal activities relating to the objectives noted above. The review procedures included:

- Inquiries of management and staff.
- Observations of relevant processes.
- Limited tests of controls.
- Follow-ups on prior audit observations.
- Other procedures considered necessary.

Background

The Circuit Clerk's Office is responsible for recording the judgments, rules, orders, and other proceedings of the Circuit Court En Banc. The Circuit Clerk's Office handles and accounts for funds generated from Circuit Court fees.

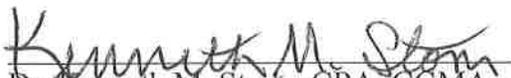
Exit Conference

An exit conference was not conducted since there were no observations to be discussed.

Conclusion

There were no current observations. However, some positive internal controls noted include:

1. Safeguards for handling of cash.
2. Multiple levels of review.
3. Automated tracking, recording, and issuance of case numbers.


Dr. Kenneth M. Storie, CPA, CGMA
Internal Audit Executive


Date

**CITY OF ST. LOUIS
CIRCUIT CLERK'S OFFICE
REVENUE REVIEW
JULY 1, 2012 THROUGH JUNE 30, 2013**

EXECUTIVE SUMMARY

Purpose

The purpose was to determine if the Circuit Clerk internal controls over courthouse restoration revenue effectively and efficiently manages risks to ensure:

- Compliance with applicable laws, regulations, and policies and procedures
- Proper and timely recording and reporting of revenue
- Adequate safeguarding of revenue

Scope and Methodology

The review included courthouse restoration revenues from July 1, 2012 through June 30, 2013 and was confined to evaluating internal controls over the fiscal activities relating to the objectives noted above. The review procedures included:

- Inquiries of management and staff
- Observations of relevant processes
- Limited tests of controls
- Follow-ups on prior audit observations
- Other procedures considered necessary

Background

The Circuit Clerk's Office is responsible for recording the judgments, rules, orders, and other proceedings of the Circuit Court En Banc. The Circuit Clerk's Office handles and accounts for funds generated from Circuit Court fees.

Exit Conference

An exit conference was not conducted since there were no observations to be discussed.