



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



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DR. KENNETH M. STONE, CPA
Internal Audit Executive

FILE COPY

December 20, 2012

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 #2013-RRV01)

Dear Ms. Schweitzer:

Enclosed is the Internal Audit Section's revenue review report of the Circuit Clerk's Office for the period January 1, 2011 through March 31, 2012. A description of the scope of our work is included in the report. Fieldwork was completed on November 12, 2012.

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

JANUARY 1, 2011 THROUGH MARCH 31, 2012

PROJECT #2013-RRV01

DATE ISSUED: DECEMBER 20, 2012

**Prepared by:
The Internal Audit Section**



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER

**CITY OF ST. LOUIS
CIRCUIT CLERK'S OFFICE
REVENUE REVIEW
JANUARY 1, 2011 THROUGH MARCH 31, 2012**

EXECUTIVE SUMMARY

Purpose

The Internal Audit Section (IAS) has completed a revenue review of the Circuit Clerk's Office. The purpose was to determine if Circuit Clerk's Office effectively and efficiently manages risks to ensure:

- All revenues are recorded and reported in a timely manner.
- Revenues are properly classified and adequately described.
- Revenues policies exist, are adequate and properly applied on a consistent basis.
- All city ordinances, State Statutes or other legal guidelines are being followed.
- The Safeguarding of assets.
- The reliability and integrity of financial information.

Scope and Methodology

The scope of the review included the review of documents produced by the Circuit Clerk's Office, bank statements, and transfer documents to the Treasurer's Office from January 1, 2011 through March 31, 2012. The review was also confined to evaluating the Circuit Clerk's Office internal controls over the operational and fiscal activities pertaining to revenue. The review procedures included:

- Inquiries of management and staff.
- Reviews for compliance with policies and procedures, as well as applicable laws and regulations.
- Limited tests of related controls.
- 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 because there were no observations to be discussed.

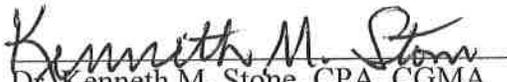
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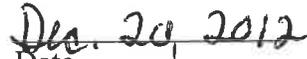
EXECUTIVE SUMMARY

Conclusion

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

- Automated tracking, recording, and issuance of case numbers.
- Multiple levels of reviews.
- Safeguards for handling of cash and credit card information.


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


Date

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OBSERVATIONS

Status of Prior Observations

There has not been any review of the Circuit Clerk's Office revenue within the past five years. Therefore, there are no prior observations to be followed-up on.

Summary of Current Observations

There are no current observations.