



OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS



DARLENE GREEN  
Comptroller

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May 7, 2014

Helen Haskins, Court Administrator  
Civil Courts Building Room 412  
10 North Tucker  
St. Louis, MO 63101

RE: 22<sup>nd</sup> Judicial Circuit Juvenile Detention Center Special Services Department-Supervision Unit (Project #2014-P01)

Dear Ms. Haskins:

Enclosed is the Internal Audit Section's report on the process review of the 22<sup>nd</sup> Judicial Circuit Juvenile Detention Center (JDC) Special Services Department-Supervision Unit, for the period July 1, 2012 through June 30, 2013. A description of the scope of the work is included in the report.

Fieldwork was completed on January 29, 2014. There were no observations in the report.

This review was made under the 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

cc: Kathryn Herman, Assistant Court Administrator/Juvenile Officer  
Deborah Crescenzo, Business Office Manager  
Catherine Horejcs, Chief Deputy Juvenile Officer

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# CITY OF ST. LOUIS

**22<sup>nd</sup> JUDICIAL CIRCUIT  
JUVENILE DETENTION CENTER  
SPECIAL SERVICES DEPARTMENT – SUPERVISION UNIT**

**PROCESS REVIEW**

**JULY 1, 2012 THROUGH JUNE 30, 2013**

**PROJECT #2014-P01**

**DATE ISSUED: MAY 7, 2014**

**Prepared By:  
The Internal Audit Section**



## OFFICE OF THE COMPTROLLER

**HONORABLE DARLENE GREEN, COMPTROLLER**

**CITY OF ST. LOUIS**  
**22<sup>nd</sup> JUDICIAL CIRCUIT**  
**JUVENILE DETENTION CENTER**  
**SPECIAL SERVICES DEPARTMENT-SUPERVISION UNIT**  
**PROCESS REVIEW**  
**JULY 1, 2012 THROUGH JUNE 30, 2013**

**EXECUTIVE SUMMARY**

**Background**

JDC Special Services Department-Supervision Unit provides community based supervision and treatment services to juveniles referred to the Court for both formal and informal services. The Community Justice Project (CJP) Neighborhood Accountability Board (NAB) also addresses juvenile delinquency matters using the same principles.

Informal services are provided for processing minor delinquency offenses and status offense cases such as curfew, truancy, runaway, incorrigible behavior, and beyond parental control cases.

Formal Services consist of the proceedings supervised and regulated by Missouri Supreme Court Rules and may include delinquency hearings.

**Purpose**

The purpose was to determine if JDC-Special Services Department-Supervision Unit has internal controls to effectively and efficiently manage risks in achieving goals and objectives relating to:

- Accomplishment of established objectives and goals.
- Compliance with applicable laws, regulations, policies and procedures.
- Safeguarding of assets.
- Reliability and integrity of financial and operational information.

**Scope and Methodology**

The review was confined to evaluating internal controls over the operational activities relating to the objectives noted above. The review procedures included:

- Inquiries of management and staff.
- Observations of relevant processes.
- Reviews for compliance with policies and procedures, as well as applicable laws and regulations related to goals and objectives.
- Limited tests of controls.
- Other procedures as considered necessary.

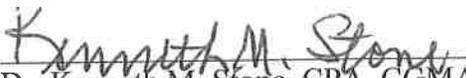
**Exit Conference**

JDC declined an exit conference.

**Conclusion**

JDC Special Services Department-Supervision Unit had adequate internal controls in place that were operating effectively to manage risks in achieving goals and objectives relating to community based supervision and treatment of juvenile offenders referred to the Court.

There were no current observations.

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

  
Date

**CITY OF ST. LOUIS  
22<sup>nd</sup> JUDICIAL CIRCUIT  
JUVENILE DETENTION CENTER  
SPECIAL SERVICES DEPARTMENT-SUPERVISION UNIT  
PROCESS REVIEW  
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**TABLE OF CONTENTS**

<b>Description</b>	<b>Page(s)</b>
<b>OBSERVATIONS</b>	
Status of Prior Observations	1
Summary of Current Observations	1

### **Status of Prior Observations**

The Internal Audit Section did not perform a review of the JDC Special Services Department - Supervision Unit recently.

### **Summary of Current Observations**

Several control procedures were noted in the JDC Special Services Department - Supervision Unit operational activities. These included, but were not limited to, the following:

- Missouri Supreme Court Rules.
- Neighborhood Accountability Board Procedures Manual.
- Supervision Unit Case Management Procedures.
- Social Investigation Report and required documents.
- Home visits with the juvenile and family.
- Supervisors' monthly review of randomly selected case files.
- Case Closing Checklist.
- Written job descriptions and performance measures for staff.

There were no current observations.