



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



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FILE COPY

July 28, 2014

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

RE: Juvenile Division Revenue Review (Project #2014-RRV06)

Dear Ms. Haskins:

Enclosed is the Internal Audit Section's report on the revenue review of the Juvenile Division for the period January 1, 2013 through December 31, 2013. A description of the scope of work is included in the report.

Fieldwork was completed on May 12, 2014. There were no observations in the report.

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

cc: Kathryn Herman, Assistant Court Administrator
Debbie Cresenzo, Business Office Manager



CITY OF ST. LOUIS

JUVENILE DIVISION

REVENUE REVIEW

JANUARY 1, 2013 THROUGH DECEMBER 31, 2013

PROJECT #2014-RRV06

DATE ISSUED: JUNE 19, 2014

**Prepared by:
The Internal Audit Section**



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER

**CITY OF ST. LOUIS
JUVENILE DIVISION
REVENUE REVIEW
JANUARY 1, 2013 THROUGH DECEMBER 31, 2013**

EXECUTIVE SUMMARY

Purpose

The Juvenile Division was selected for review based on the Internal Audit Section's annual risk assessment. The purpose was to determine if the Juvenile Division has internal controls to effectively and efficiently manage risks in achieving goals and objectives relating to:

- Compliance with laws, regulations, policies and procedures applicable to goals and objectives.
- Safeguarding of assets.
- Reliability and integrity of financial and operational information.
- Economic and efficient use of resources.

Conclusion

The Juvenile Division had internal controls to effectively and efficiently manage risks in achieving goals and objectives relating the revenue process.

Several control procedures were noted in the Juvenile Division's revenue financial and operational activities. These included, but were not limited to, the following:

- Written policies and procedures were distributed to staff.
- Reconciliations to the general ledger were performed monthly.
- Job descriptions and performance measures were distributed to staff.
- Segregation of duties for requesting and approving reimbursements.
- Follow-up on any discrepancies regarding funds expected to be received.

There were no observations resulting from our review.


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


Date

**CITY OF ST. LOUIS
JUVENILE DIVISION
REVENUE REVIEW
JANUARY 1, 2013 THROUGH DECEMBER 31, 2013**

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PROCEDURES

Background

The Juvenile Division facilitates the care, protection and discipline of children who come under the Juvenile Court's jurisdiction. The most serious juvenile offenders are held in custody at the detention center located on North Vandeventer. The majority of juveniles in the system, however, are not offenders, but victims of neglect and abuse who have been removed from their homes for their own safety.

Scope and Methodology

The scope of the period of review included revenues collected by the Juvenile Division for the period January 1, 2013 through December 31, 2013. The review was confined to evaluating internal controls over revenue activities relating to the objectives noted above. The review procedures included:

- Inquiries of management and staff.
- Observation 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.

Status of Prior Observations

The IAS Audit History was reviewed and did not appear to include any recent reports of the Juvenile Division revenue process.

Review of files for external reports noted a report performed by the Missouri State Auditor:

- Twenty-Second Judicial Circuit City of St. Louis (2010-69, issued June 2010), which had two findings related to the revenue process:
 - Juvenile Division was unable to ensure all money orders received by field offices was transmitted to the Restitution Office. (Unnumbered forms which did not have duplicate copies were issued when money orders were received by field officers and a receipt log was not maintained). **Resolved**
 - Money Orders were not restrictively endorsed immediately upon receipt. **Resolved**

Exit Conference

The Juvenile Division declined invitation to an exit conference.