

**STATE OF NEBRASKA
ATTESTATION REVIEW
OF THE
OTOE COUNTY CLERK OF THE DISTRICT COURT**

JANUARY 1, 2007 THROUGH JANUARY 31, 2009

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Issued on March 19, 2009

OTOE COUNTY CLERK OF THE DISTRICT COURT
ATTESTATION REVIEW

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Independent Accountant's Report

Citizens of the State of Nebraska:

We have reviewed the financial activity of the Otoe County Clerk of the District Court (District Court) for the period January 1, 2007, through January 31, 2009. The District Court's management is responsible for the financial activity. Management did not provide us a written assertion regarding such matters.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. A review is substantially less in scope than an examination, the objective of which is the expression of an opinion on the financial activity. Accordingly, we do not express such an opinion.

Based on our review, the items noted in the Summary of Results section of the report came to our attention that caused us to believe the financial activity was not presented, in all material respects, in conformity with the criteria set forth in the Criteria section.

In accordance with *Government Auditing Standards*, we are required to report findings of deficiencies in internal control, violations of provisions of contracts or grant agreements, and abuse that are material to the District Court's financial activity and any fraud and illegal acts that are more than inconsequential that come to our attention during our review. We are also required to obtain the views of management on those matters. We did not perform our review for the purpose of expressing an opinion on the internal control over the District Court's financial activity or on compliance and other matters; accordingly, we express no such opinions.

Our review disclosed certain findings that are required to be reported under *Government Auditing Standards* and certain other matters. Those findings, along with the views of management and the identification of significant deficiencies and material weaknesses, are described below in the Summary of Results. A significant deficiency is a deficiency in internal control, or combination of deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report data reliably in accordance with the applicable criteria or

framework such that there is more than a remote likelihood that a misstatement of the subject matter that is more than inconsequential will not be prevented or detected. A material weakness is a significant deficiency or combination of significant deficiencies that result in more than a remote likelihood that a material misstatement of the subject matter will not be prevented or detected.

This report is intended solely for the information and use of the Citizens of the State of Nebraska, management of the District Court, others within Otoe County, and the appropriate Federal and regulatory agencies; however, this report is a matter of public record, and its distribution is not limited.

Signed Original On File

Mike Foley
Auditor of Public Accounts

Deann Haeffner, CPA
Assistant Deputy Auditor

March 19, 2009

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Background

The Clerk of the District Court (CDC), Janis Riege, is the elected official who is responsible for carrying out the duties of the District Court office. The CDC is responsible, by State Statute, to appoint a Deputy CDC and hire employees to carry out the duties of the District Court. During the period of January 1, 2007, through January 31, 2009, the CDC had appointed Teresa White as Deputy CDC; however, she was terminated on January 22, 2009. Additionally, there was one part-time employee in the District Court.

The duties of the District Court include the collection and disbursement of orders of the court such as fines, fees, alimony, judgements, and property settlements. All money received by the District Court are due to a specific payee, whether it is the State Treasurer, County Treasurer, Supreme Court, plaintiff, or defendant. The District Court staff are to record all receipts and disbursements in the Judicial Users System To Improve Court Efficiency (JUSTICE) computer system. The JUSTICE system was developed by the office of the Nebraska State Court Administrator to process the financial records of the local courts. The court case histories on JUSTICE are available to the courts, attorneys, law enforcement, and the public. In addition to recording court case histories, the system maintains receipts and disbursements; as well as, bank reconciliation information, including outstanding checks, deposits, and daily balances. The District Court's financial activity is subject to examination during the annual Otoe County audit which was most recently conducted by Timothy Courtney, CPA, a private certified public accountant hired by the Otoe County Board to do the fiscal year 2007 and 2008 annual county audits.

Per the JUSTICE system, the financial activity of the District Court between January 1, 2007, and January 31, 2009, was:

Beginning Balance (1/1/2007)	\$ 20,343
Plus Receipts	622,888
Less Disbursements	<u>(613,681)</u>
Ending Balance (1/31/2009)	<u>\$ 29,550</u>

During January 2009, the CDC became suspicious of procedures being handled by the Deputy CDC. The CDC contacted the Otoe County Attorney. Upon confrontation, the Deputy CDC presented the CDC with a cashier's check from her personal funds dated January 14, 2009, in the amount of \$358 to cover the suspicious activity. The Deputy CDC was terminated on January 22, 2009, by the CDC.

The Otoe County Attorney contacted the Auditor of Public Accounts (APA) office and provided information he received from the CDC that they felt warranted further investigation. The State Patrol was also brought into the investigation and its findings are not part of this attestation review.

Criteria

The criteria used in this attestation review were Nebraska State Statutes, good internal control procedures, and sound accounting practices.

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Summary of Procedures

Pursuant to Neb. Rev. Stat. § 84-304 (Reissue 2008), the APA conducted an attestation review of the District Court's financial activity for the period January 1, 2007, through January 31, 2009, in accordance with standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. The APA's attestation review consisted of the following procedures:

1. Reconciled the JUSTICE accounting balance to the bank statement balance as of January 31, 2009.
2. Compared total receipts and disbursements recorded in JUSTICE to total activity in the bank account for the period January 1, 2007, through January 31, 2009.
3. Compared the cash composition of each deposit made to the bank to the cash composition of receipts recorded in JUSTICE for the period January 1, 2007, through January 31, 2009.
4. Reviewed the JUSTICE Case Balance report to ensure all money held in trust was proper and had been applied to the correct receipt account in a timely manner.

Summary of Results

The summary of our attestation review noted the following findings and recommendations:

1. Segregation of Duties

Good internal control includes a plan of organization, procedures, and records designed to safeguard assets and provide reliable financial records. A system of internal control should include proper segregation of duties so no one individual is capable of handling all phases of a transaction from beginning to end.

We noted the District Court had a lack of segregation of duties. One person was capable of handling all aspects of processing transactions from beginning to end. In addition, there were no compensating controls in place to help offset the lack of adequate segregation of duties. A lack of segregation of duties increases the risk of possible errors or irregularities going undetected. While a lack of segregation of duties increases the risk of possible errors or irregularities, the District Court has a limited number of personnel so an adequate segregation of duties may not be possible without additional cost. We believe this finding to be a significant deficiency and a material weakness.

We recommend the CDC review this situation and consider implementing compensating controls to offset the lack of adequate segregation of duties. As always, the cost of hiring additional personnel versus the benefit of a proper segregation of duties must be weighed.

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CDC's Response: With only two people primarily working in the office, it is imperative that both people be able to handle all aspects of processing transactions from beginning to end. If either person is gone from the office, we must be able to operate effectively. Several changes have been implemented to reduce the segregation of duties.

2. Checks Not Restrictively Endorsed Upon Receipt

The District Court has not implemented the practice of restrictively endorsing checks upon receipt. When checks are not restrictively endorsed upon receipt there is an increased risk of loss or theft of funds.

We recommend the District Court implement procedures to ensure all checks are endorsed upon receipt.

CDC's Response: All checks are now endorsed upon receipt.

3. Incomplete Bank Deposits

Good internal control and adequate accounting practices require that policies and procedures be in place to ensure the timely and accurate deposit of all money received by the court.

Our comparison of JUSTICE receipts to bank deposits for the period January 1, 2007, through January 31, 2009, noted that checks and cash received were not being deposited intact for the days it was receipted. Details are as follows:

- There were 63 days where cash receipts exceeded cash deposits and one day where the cash deposit exceeded the cash receipts. This resulted in a net total of \$23,435.79 in cash not being deposited. **See Exhibit A.**
- There were 22 days where the checks received amount exceeded checks deposited in the bank and 11 days where checks deposited in the bank exceeded checks receipted for those days. This resulted in a net total of \$5,388.05 in checks receipted that were never deposited in the bank. **See Exhibit A.**
- Ten check receipts, totalling \$3,254.70, which were not deposited in a timely manner. The number of days these receipts were deposited after being receipted ranged from 29 to 110 days. See table below:

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Receipt #	Amount	Receipt Date	Deposit Date	Days Held
50184	\$ 75.00	9/26/2007	1/14/2008	110
50185	\$ 21.75	9/26/2007	1/14/2008	110
50188	\$ 650.00	9/26/2007	1/14/2008	110
50189	\$ 60.00	9/26/2007	1/14/2008	110
50441	\$ 75.00	11/27/2007	1/14/2008	48
51869	\$ 30.00	12/15/2008	1/13/2009	29
51870	\$ 2,000.00	12/15/2008	1/13/2009	29
51871	\$ 34.62	12/15/2008	1/13/2009	29
51872	\$ 133.33	12/15/2008	1/13/2009	29
51873	\$ 175.00	12/15/2008	1/13/2009	29
Total	\$ 3,254.70			

- There was a deposit of a money order for \$34.62 on 9/2/2008 which could not be tied to a receipt. There was a check receipt for the same amount on 5/1/2007 which did not get deposited to the bank; however, we could not verify the 9/2/2008 deposit was tied to the 5/1/2007 receipt.

According to the CDC, the former Deputy CDC was accountable for making the daily deposits of cash and checks to the bank. When receipts are not deposited timely and intact to the bank there is an increased risk of loss or theft of funds. This information leads to the strong indication of kiting and possible theft. We believe this finding to be a significant deficiency and a material weakness.

We recommend the CDC implement procedures to ensure all receipts are deposited to the bank on a regular basis, preferably daily. Additionally, action should be taken by the District Court to recover the missing funds.

CDC's Response: It has always been the practice of this office to deposit funds daily. Also, I have recovered \$3,572.62 for the checks that were receipted but never deposited as of March 6, 2009.

4. Falsified Bank Reconciliations

The JUSTICE system generates monthly bank reconciliations based on the District Court user inputting the bank balance into the system and identifying all checks and deposits which have cleared on the bank statement. Based on this input, JUSTICE generates a listing of all outstanding checks and deposits since the statement date, reconciling the bank balance to the JUSTICE balance.

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During review of the JUSTICE reconciliations on hand at the District Court, it was noted that the reconciliations for July 2007 through June 2008 did not contain verifiable numbers for outstanding checks and deposits and/or did not recalculate correctly. **See Exhibit B for an example.** The bank reconciliations showed a variance of zero, indicating that the bank balance reconciled to the JUSTICE balance; however, in actuality, the balances did not reconcile as deposits were not being made in full as described in Finding and Recommendation Number 3 above. Further, the bank reconciliations for the period of July 2008 through December 2008 could not be located at the District Court. According to the CDC, it was the duty of the former Deputy CDC to complete the monthly bank reconciliations.

When accurate bank reconciliations are not being performed there is an increased risk that the bank balance does not reconcile to the book balance and a high risk that fraud may be occurring. We believe this finding to be a significant deficiency and a material weakness.

We recommend the CDC perform and retain monthly bank reconciliations to ensure the bank balance reconciles to the JUSTICE balance.

CDC's Response: It has always been the procedures of this office to perform and retain monthly bank reconciliations.

5. Receipts Not Applied Timely

When a receipt is written in JUSTICE it is applied to a fee, fine, or trust account. These accounts indicate who the receipt will subsequently be paid to. In the trust accounts, there is a holding account and bond account which monies are adjusted into a fee, fine, or refund account upon an order of the court.

During review of the JUSTICE trust account reports as of January 31, 2009, we noted \$7,128.52 in the bond and holding accounts which had not been properly applied to a fee, fine, or refund account. Because these receipts were not adjusted out of these accounts, the funds remained in trust and were not paid out to the appropriate payees. The act of not adjusting these receipts to the proper accounts allowed the perception that these funds remained in the bank account permitting the missing deposits to go undetected and preventing the District Court from bouncing checks at the bank. The improper adjustments to the holding account were made by the former Deputy CDC.

When receipts are not applied to the proper accounts, money is not remitted to the proper payees in a timely manner. Thus, it creates a high risk that fraud may be occurring. We believe this finding to be a significant deficiency and a material weakness.

We recommend the CDC review the JUSTICE Case Balance Report on a routine basis to ensure all receipts are applied to the proper accounts and remitted to the correct payees.

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Overall Conclusion

As of January 31, 2009, the District Court had a bank shortage of \$28,823.84. **See Exhibit A.** This appears to be the result of receipts, consisting of checks and cash, not being deposited into the District Court bank account. This was a duty performed by the former Deputy CDC. Additionally, the weakness in segregation of duties, the falsified bank reconciliations, and the non-application of trust accounts to fees, fines, and refund accounts allowed the shortage to go undetected for several months.

We appreciate the CDC's cooperation and courtesy extended to our auditors during the course of the review.

The APA staff members involved in this attestation review were:

Deann Haeffner, Assistant Deputy Auditor
Liz Leber, Auditor in Charge

If you have any questions regarding the above information, please contact our office.

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COMPARISON OF RECEIPTS TO BANK DEPOSITS

EXHIBIT A

Receipt Date	Total Receipts	Total Deposit	Variance (1)	Cash Variance	Check Variance	*
2/23/2007	887.96	-	(887.96)	(541.50)	(346.46)	
4/30/2007	1,673.59	15.00	(1,658.59)	(800.00)	(858.59)	
5/1/2007	219.62	-	(219.62)	(150.00)	(69.62)	
9/20/2007	656.00	208.00	(448.00)	(388.00)	(60.00)	(a)
9/21/2007	203.05	263.05	60.00	-	60.00	(a)
9/26/2007	1,000.75	-	(1,000.75)	(194.00)	(806.75)	(b)
10/3/2007	365.25	-	(365.25)	(300.00)	(65.25)	(c)
10/4/2007	717.00	331.25	(385.75)	(451.00)	65.25	(c)
10/17/2007	2,053.25	-	(2,053.25)	(1.25)	(2,052.00)	
11/1/2007	1,121.59	441.59	(680.00)	(680.00)	-	
11/13/2007	849.25	460.25	(389.00)	(389.00)	-	
11/15/2007	5,808.75	4,064.75	(1,744.00)	(1,744.00)	-	
11/21/2007	3,049.50	2,049.50	(1,000.00)	(1,000.00)	-	
11/27/2007	1,177.00	-	(1,177.00)	(1,102.00)	(75.00)	(b)
12/21/2007	205.25	140.25	(65.00)	(65.00)	-	
1/11/2008	387.33	1,184.08	796.75	(85.00)	881.75	(b)
1/17/2008	391.00	184.00	(207.00)	(207.00)	-	
1/18/2008	50.00	-	(50.00)	(50.00)	-	
1/22/2008	695.12	264.12	(431.00)	(431.00)	-	
1/25/2008	671.83	561.83	(110.00)	(110.00)	-	
1/30/2008	885.23	165.00	(720.23)	(688.48)	(31.75)	(d)
1/31/2008	439.75	346.98	(92.77)	(124.52)	31.75	(d)
2/7/2008	596.50	309.50	(287.00)	(287.00)	-	
2/8/2008	431.00	331.00	(100.00)	(100.00)	-	
2/12/2008	132.25	22.25	(110.00)	(110.00)	-	
2/15/2008	10,810.25	8,310.25	(2,500.00)	(2,500.00)	-	
2/22/2008	1,099.94	719.94	(380.00)	(380.00)	-	
2/28/2008	564.00	514.00	(50.00)	(50.00)	-	
2/29/2008	764.34	197.75	(566.59)	-	(566.59)	(e)
3/3/2008	1,030.62	897.21	(133.41)	(700.00)	566.59	(e)
3/13/2008	390.81	3.25	(387.56)	(100.25)	(287.31)	(f)
3/14/2008	2,920.80	3,139.62	218.82	(68.49)	287.31	(f)
3/18/2008	1,490.00	279.00	(1,211.00)	(1,211.00)	-	
3/20/2008	2,100.00	1,850.00	(250.00)	(250.00)	-	
3/21/2008	716.33	382.33	(334.00)	(334.00)	-	
3/28/2008	712.69	-	(712.69)	(165.69)	(547.00)	
4/3/2008	28,591.04	27,941.04	(650.00)	(650.00)	-	
4/16/2008	252.86	-	(252.86)	(227.86)	(25.00)	
5/2/2008	3,536.59	2,861.59	(675.00)	(675.00)	-	
5/27/2008	35,428.12	35,071.12	(357.00)	(357.00)	-	

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COMPARISON OF RECEIPTS TO BANK DEPOSITS

EXHIBIT A

Receipt Date	Total Receipts	Total Deposit	Variance (1)	Cash Variance	Check Variance	*
6/12/2008	26.00	25.00	(1.00)	(1.00)	-	
6/13/2008	125.00	-	(125.00)	(125.00)	-	
7/17/2008	1,040.00	-	(1,040.00)	(100.00)	(940.00)	(g)
7/18/2008	321.00	1,261.00	940.00	-	940.00	(g)
7/28/2008	2,066.37	1,916.37	(150.00)	(150.00)	-	
7/30/2008	278.00	24.00	(254.00)	(254.00)	-	
8/1/2008	1,853.00	1,653.00	(200.00)	(200.00)	-	
8/8/2008	479.00	-	(479.00)	(246.00)	(233.00)	(h)
8/11/2008	1,041.33	3.00	(1,038.33)	(550.00)	(488.33)	(h)
8/12/2008	187.62	1,459.95	1,272.33	551.00	721.33	(h)
8/14/2008	318.25	218.00	(100.25)	(100.25)	-	
8/29/2008	236.00	70.62	(165.38)	(200.00)	34.62	
9/15/2008	831.00	281.00	(550.00)	(550.00)	-	
9/19/2008	775.00	50.00	(725.00)	(725.00)	-	
9/24/2008	1,508.00	308.00	(1,200.00)	(500.00)	(700.00)	(i)
9/25/2008	1,143.25	1,200.25	57.00	(643.00)	700.00	(i)
9/30/2008	272.12	172.12	(100.00)	(100.00)	-	
10/1/2008	989.00	789.00	(200.00)	(200.00)	-	
10/2/2008	120.00	-	(120.00)	-	(120.00)	
10/3/2008	790.50	210.50	(580.00)	(580.00)	-	
11/3/2008	409.70	349.70	(60.00)	(60.00)	-	
11/10/2008	413.00	313.00	(100.00)	(100.00)	-	
12/8/2008	278.37	124.37	(154.00)	(154.00)	-	
12/10/2008	1,625.00	-	(1,625.00)	(300.00)	(1,325.00)	
12/15/2008	2,475.95	-	(2,475.95)	(103.00)	(2,372.95)	(j)
12/17/2008	201.50	-	(201.50)	(122.50)	(79.00)	
1/9/2009	4,383.33	2,372.95	(2,010.38)	(125.00)	(1,885.38)	(j)
1/12/2009	1,562.00	5,690.33	4,128.33	(130.00)	4,258.33	(j)
Total Variance			(28,823.84)	(23,435.79)	(5,388.05)	

Note (1) - Positive variance indicates the deposit exceeded receipts

Note (*) - Letters indicate corresponding check variances resulting in a \$0 net variance

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BANK RECONCILIATION ERROR EXAMPLE

EXHIBIT B

Actual JUSTICE report should have page #,
date and time in upper right corner.

CKRECON

OTOE COUNTY DISTRICT COURT
Bank Reconciliation
For July 31, 2007

Ending balance of bank statement	15,017.32
Deposits in Transit (+)	.00
Net Deposits since Statement Date (+)	99,052.58
EFT Receipts since Statement Date (+)	.00
Cash Retained (+)	.00
Bank Interest Today (-)	6.19
Outstanding checks (-)	90,876.40
Reconciled Balance	26,742.48
Balance per Court Records	26,742.48
Variance	.00
Reason for Variance:	

Cannot be traced to
supporting documentation.

Ties to attached check list,
however check list does not foot.

This amount recalculates
to \$23,190.31

Variance amount
recalculates to (\$3,552.17)

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BANK RECONCILIATION ERROR EXAMPLE

EXHIBIT B

CKRECON		OTOE COUNTY DISTRICT COURT Bank Reconciliation For July 31, 2007	
OUTSTANDING CHECKS			
Date	Number	Issued to	Amount
10/21/2005	44784	Kameron M. Vogt	.50
8/14/2006	45213	Eric J. Armstrong	1.58
7/02/2007	45721	David Garth Hyatt	289.00
7/02/2007	45726	Debora J. Witte	300.00
7/11/2007	45750	David Meek	8.37
7/20/2007	45761	Vicky L. Gartner	875.00
7/23/2007	45766	NE Dept of Health & Human Services	500.00
7/25/2007	45768	U.S. Department of State	67.00
7/25/2007	45769	U.S. Department of State	67.00
7/25/2007	45771	Janice Hammond	2,000.00
7/26/2007	45772	U.S. Department of State	67.00
7/26/2007	45773	Pamela J. Woods	650.00
7/27/2007	45774	Louie M. Ligouri	15.00
7/30/2007	45775	Jeanine F. Durr-Blevins	51.91
7/30/2007	45776	DiAnna Hoffman	36.00
7/30/2007	45777	Susan M. Hines	175.00
7/30/2007	45778	Edith M Nixon	75.00
7/30/2007	45779	Michelle Michener	34.62
7/31/2007	45780	NE - State Disbursement Unit	441.59
8/01/2007	45781	Treasurer, State of Nebraska	114.00
8/01/2007	45782	Treasurer, State of Nebraska	970.00
8/01/2007	45783	Otoe County Treasurer	1,970.29
8/01/2007	45784	Peggy E. Johnson	50.00
8/01/2007	45785	George Bowers	50.00
8/01/2007	45786	State Farm Insurance	50.00
8/02/2007	45787	U.S. Department of State	67.00
8/03/2007	45788	Kris R. Haith	100.00
8/03/2007	45789	U.S. Department of State	67.00
8/06/2007	45790	Continental Western Insurance	63.80
8/06/2007	45791	Joseph C. Haggas	390.00
8/06/2007	45792	U.S. Department of State	67.00
8/06/2007	45793	U.S. Department of State	67.00
8/06/2007	45794	Tracy Lynn Heng	7,000.00
8/07/2007	45795	U.S. Department of State	67.00
8/07/2007	45796	Michelle Michener	34.62
8/08/2007	45797	U.S. Department of State	127.00
8/10/2007	45798	RoDon, Inc., d/b/a McDonald's	200.00
8/13/2007	45799	Debra J. Aldana	450.00
8/13/2007	45800	Jeanine F. Durr-Blevins	56.11
8/13/2007	45801	Susan M. Hines	175.00
8/13/2007	45802	Debora J. Witte	300.00
8/13/2007	45803	Michelle Michener	34.62
8/14/2007	45804	Candace Maureen Griswold	138.46
8/14/2007	45805	Linda Kooistra	1,250.00
8/15/2007	45806	Michelle L. Kruse	225.00
8/15/2007	45807	Michelle L. Kruse	100.00
8/16/2007	45808	Nebraska Supreme Court	122.00
8/17/2007	45809	Vicky L. Gartner	875.00
8/20/2007	45810	Michelle Michener	34.62
8/21/2007	45811	Brian C Buescher	15.00
8/21/2007	45812	Candace Maureen Griswold	138.46

Total outstanding checks:

List of outstanding checks
foot to \$21,023.55

90,876.40