ATTESTATION REPORT
OF THE
JUVENILE COURT GUARDIAN AD LITEM AND ATTORNEY FEES PAID BY THE DOUGLAS COUNTY BOARD OF COMMISSIONERS AND THE DOUGLAS COUNTY JUVENILE COURT

JULY 1, 2011, THROUGH JUNE 30, 2013

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JUVENILE COURT GUARDIAN AD LITEM AND ATTORNEY FEES
PAID BY THE DOUGLAS COUNTY BOARD OF COMMISSIONERS
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EXECUTIVE SUMMARY

On July 16, 2013, the Douglas County Board of Commissioners (Board) passed a resolution petitioning the Auditor of Public Accounts (APA) to conduct an audit of both Douglas County's (County) guardian ad litem contracts and those non-contractual guardian ad litem services provided pursuant to appointment by the Douglas County Juvenile Court (Court).

Agreeing to provide the assistance requested by the Board's resolution, the APA initiated its audit work in late August of 2013. During the ensuing months, the APA examined closely, in strict conformity with applicable auditing standards, those financial records pertaining to the County's guardian ad litem contracts and the non-contractual guardian ad litem and other legal services tendered by court appointment.

Limited to transactions occurring during fiscal years 2012 and 2013, the APA's testing included, along with an examination of billings and payments, compliance with applicable laws and contractual provisions.

Upon completion of the audit work, the APA presented the resulting audit findings to the appropriate County officials on March 19, 2014. Soon thereafter, the APA met with both the contract attorneys and four of the five non-contract attorneys whose payments were tested to address their concerns with the audit findings.

Background

Two Omaha-based law firms currently contract with the Board to provide guardian ad litem services for children who come under the jurisdiction of the Court in child abuse, neglect, or dependency cases. Those firms, Thomas Incontro, P.C., L.L.O. (Incontro) and Monahan and Monahan (Monahan), have been under contract with the Board since 2003.

During the past two fiscal years alone, the Board has paid to Incontro and Monahan a combined total of $1,765,452.50 for the services provided pursuant to the guardian ad litem contracts.

Contractor	FY 2012	FY 2013	Total
Incontro	$587,562.50	$580,650.00	$1,168,212.50
Monahan	$298,620.00	$298,620.00	$ 597,240.00
Total	$886,182.50	$879,270.00	$1,765,452.50

Aside from the work performed under the Incontro and Monahan contracts, additional guardian ad litem duties, as well as other legal services, were carried out by non-contract attorneys appointed by the Court. State statute not only authorizes the Court to make such appointments but also requires the County to pay the reasonable fees awarded for the performance of those duties. During the last two fiscal years, fees for the 183 non-contract attorneys appointed totaled $4,811,078.24. Of that amount, $1,561,828.63 was for guardian ad litem services, and the remainder was for other legal services – such as being the attorney for the parent or the child, responding to a special appointment, or acting as a special prosecutor.

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Type of Appointment	FY 2012	FY 2013	Total
Guardian Ad Litem for Child	$ 613,049.03	$ 603,026.65	$1,216,075.68
Guardian Ad Litem for Parent	$ 192,116.66	$ 153,636.29	$ 345,752.95
Subtotal of Guardian ad Litem Appointments	**$ 805,165.69**	**$ 756,662.94**	**$1,561,828.63**
Attorney for Parent	$1,138,481.68	$1,103,509.07	$2,241,990.75
Attorney for Child	$ 394,509.28	$ 369,815.16	$ 764,324.44
Special Appointment/Administrator	$ 114,118.92	$ 71,494.07	$ 185,612.99
Special Prosecutor	$ 951.00	$ 564.00	$ 1,515.00
Subtotal of Other Appointments	**$1,648,060.88**	**$1,545,382.30**	**$3,193,443.18**
Other Fees	$ 19,785.38	$ 36,021.05	$ 55,806.43
Total Court-Appointed Attorney Fees	**$2,473,011.95**	**$2,338,066.29**	**$4,811,078.24**

For testing purposes, the APA examined relevant financial data pertaining to both the Incontro and Monahan contracts, as well as similar data pertinent to a sample of five non-contract attorneys. **Exhibit A** in the attestation report shows the cumulative payment summary by attorney for the period July 1, 2011, through June 30, 2013, as paid by Douglas County.

Findings

1. Inadequate Controls Over Contracted Guardians Ad Litem:

The Board lacked adequate controls to ensure that Incontro and Monahan carried out their respective contractual obligations.

Lack of Documentation, Review, and Reconciliation: The Board did not obtain the documentation necessary to ensure that either law firm was fulfilling adequately its contractual responsibilities. Both Incontro and Monahan provide the Board's accountant with monthly listings of all open cases for which guardian ad litem services have been provided. Though not required under the terms of their contracts, these monthly listings are meant to help facilitate the payment process. The Board does not verify the accuracy of the monthly case listings to ensure the propriety of the amounts paid to the contractors.

Additionally, the Incontro and Monahan contracts contain annual and quarterly reporting provisions, respectively, that require those firms to submit to the County specific details of the guardian ad litem services for which they are paid. The APA learned, however, that none of the reports submitted were reviewed or reconciled for accuracy. In the case of Monahan, the APA found errors in those submissions. An analysis of the information in the quarterly reports submitted by Incontro could not be performed, as those documents contained only summary information.

Failure to Monitor Statutory Compliance: The APA noted the Board's failure to ensure that any of the services under the Incontro or Monahan contracts were carried out in compliance with State law requiring a guardian ad litem to consult with the juvenile within two weeks after appointment and once every six months thereafter. Legal counsel representing Monahan claimed the client files necessary to test for compliance were confidential and could not be disclosed to the APA. Incontro originally indicated a willingness to discuss safeguards needed for the APA

to perform testing. However, because of the length of time it took to review that firm's case files due to the limited access granted to the APA, only five cases were tested. In none of those five cases could the APA find documentation to support compliance with the six-month consultation requirement. Additionally, no documentation was evident to support that an initial consultation occurred within two weeks for one of the five cases.

State law also directs guardian ad litems to attend all hearings involving their clients. Again, the APA found that the Board failed to monitor compliance with this statutory requirement. When testing compliance independently, moreover, the APA found several instances in which Court orders indicated the failure of the contracted guardian ad litems to appear at hearings for their clients.

Contractual Ambiguity: While reviewing the guardian ad litem contracts for compliance issues, the APA observed ambiguous language in the Board's agreement with Incontro that raised questions as to the amount of compensation due that law firm. The confusion lies with the language of Subsection B, indicating that the contractor should receive $1,050 for each open case per year. That language fails to account for cases that are open for only part of the year.

No Public Bidding for Contracts: As mentioned in the Background section herein, the Board initially contracted with both Incontro and Monahan in 2003. Since that time, some 10 years ago, there has been no further public bidding on the County's contracts for guardian ad litem services in child abuse, neglect, or dependency cases. As a result, it is uncertain whether the County is currently receiving the best price for those services.

Questionable Authority of the Board to Contract with Guardians Ad Litem: The underlying authority of the Board to contract for guardian ad litem services, as well as to establish the amount to be paid to the attorneys, is questionable. State statute empowers the Court with the discretion both to appoint guardians ad litem and to determine their fees. In fact, the current law expressly prohibits the Board from paying for guardian ad litem services until the amount of remuneration has been determined by the Court. By unilaterally contracting with attorneys for guardian ad litem services, including establishing their rate of pay, the Board risks impeding upon, if not actually usurping, the exclusive authority of the Court to make such decisions.

2. Contracted Guardian Ad Litem Issues:

For fiscal years 2012 and 2013, pursuant to their contracts with the Board, Incontro and Monahan claimed payment for guardian ad litem service provided in 1111 and 604 cases, respectively. The APA tested the information provided for each of these cases against the details found in the Judicial User System to Improve Court Efficiency (JUSTICE), the Nebraska Supreme Court's case and financial management system for this State's trial courts.

The results of the APA's testing revealed the following concerns.

Case Classification Types: As pointed out already, the Board has contracted with both Incontro and Monahan to provide guardian ad litem services for children who come under the jurisdiction

of the Court in child abuse, neglect, or dependency cases. During the period tested, however, Incontro billed for work on 135 cases, including misdemeanor, status offender, and felony charges, that fell outside of those parameters. Similarly, the APA found that Monahan had included 42 cases not covered by the contract.

Inaccurate Case Listings: In reviewing the monthly case listings provided by Monahan and Incontro, the APA found numerous inaccuracies. Specifically, the listings provided by both contractors contained cases: 1) that had not yet been appointed to them by the Court; 2) had previously been terminated; and 3) to which neither had ever been appointed to serve as guardian ad litem. Additionally, the Monahan listing had duplicate case listings.

Guardians Ad Litem Not Covered Under Contracts: The APA found that the monthly listings provided by Monahan contained cases for which Incontro had already been appointed to take over as guardian ad litem – resulting in simultaneous case listing by both contractors. More importantly, Monahan listed cases for which services had been provided by attorneys not formally associated with that firm. The Board clearly contracted with the Omaha law firm "Monahan and Monahan." Nevertheless, in no fewer than 315 guardian ad litem case, Monahan utilized the services of six different attorneys who were neither employees nor contractors of that firm. Despite claims of a somewhat nebulous "Monahan Coalition" consisting of these outside lawyers, the Monahan contract makes no provision for such substitutions.

3. Inadequate Internal Controls Over Non-Contract Attorney Payments:
In addition to the above concerns relating to the Board's contracts with Incontro and Monahan, the APA noted issues relating to the more than $4.8 million paid to the 183 non-contract attorneys appointed by the Court to provide guardian ad litem and other legal services. Testing of the payments made during the past two fiscal years to the sample of five non-contract attorneys selected by the APA revealed the following.

Hearing Attendance Documentation: The Court currently utilizes a simple notification sheet in each courtroom to document attendance at the numerous hearings held each day. The Court staff relies upon those sheets to prepare Court orders, which are subsequently scanned into JUSTICE. When, for whatever reason, attorneys fail to notify the receptionist, their presence is not recorded – and, as a result, may not be reflected on the orders that appear in JUSTICE. This could cause a lack of readily available support for attorney attendance at hearings.

Review of Non-Contract Attorney Invoices: The APA found certain errors in the invoices submitted for payment by the non-contract attorneys. For example, there were more than 130 instances of the hearing dates on the invoices differing from those found on the actual Court orders, as well as another 44 cases in which the Court orders or records were insufficient to support attorney attendance. To confuse matters more, the APA's examination revealed that the Court's accounting clerk had altered some invoice service dates so that they would correspond to those in JUSTICE. The APA also identified two duplicate attorney payments, which were later resolved by the return of the mistaken disbursements.

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Lack of Documentation to Verify Attorney Attendance at Hearings: As explained above, the Court's method of documenting attorney attendance at hearings appears somewhat ineffective. By jeopardizing the veracity of the information in JUSTICE, particularly Court order contents indicating who had attended hearings, use of informal notification sheets sometimes results in a lack of readily available support for such attendance. The APA noted instances of non-contract attorneys having submitted billings for attending hearings; however, the court orders obtained from JUSTICE provide no indication of their attendance.

Statutory Compliance: All guardians ad litem, contract attorneys and their non-contract counterparts alike, must comply with the statutory requirement to consult with their juvenile clients within two weeks after appointment and once every six months thereafter. For each of the five non-contract attorneys tested, the APA examined five guardian ad litem cases for compliance with the statutory consultation requirement. Some invoices provided by three of the five attorneys offered no indication of client consultations having occurred within two weeks after appointment. Rather, the available records indicated that the earliest consultations took place between 18 and 184 days after appointment. Similarly, The APA identified two cases in which the guardian ad litem did not consult with the client within six months of the previous visit.

Court-Appointed Attorneys: Though routinely appointing free legal counsel in juvenile court cases on the grounds of indigence, the Court does not typically seek or document proof of eligibility to receive such taxpayer-funded legal representation. More surprising yet, the APA found one case in which the Court ordered $1,466 in legal services for the child of a family that had been deemed not to be indigent. After the APA revealed this case, the Court provided evidence that the family was appointed counsel on the grounds of indigence in a different case for the same child. Failure to document the proof obtained or procedure used for each determination of juvenile indigence gives rise to concerns regarding possible improper expenditures of County funds for free legal services to those who are, in fact, not indigent.

4. Non-Contract Attorney Payments:

Invoices Not Submitted Timely: For fiscal years 2012 and 2013, the APA reviewed a complete listing of County payments made to the sample five non-contract attorneys for guardian ad litem services provided pursuant to court appointment. During that two-year period, 271 invoices were submitted later than the ninety-day period provided in statute for most claims against counties. Though submitted as much as 42 months late, the delayed billings were paid nonetheless. While the APA used the statutorily designated period as its testing criteria, the Court's own internal policies are far more stringent, requiring all billings of $50.00 or more to be submitted monthly. By that measure, far more billings would be considered delinquent.

Unsupported Court Appearances: The APA noted 43 instances in which the sample five non-contract attorneys billed for court appearances not supported by the court orders obtained from JUSTICE. Typically, the attorneys were simply not listed as being among those in attendance. In one particular instance, however, an attorney billed for a hearing when the court record stated explicitly that counsel had failed to appear. The APA also found 88 examples of the appearance

date on the billing not matching the actual date of the court proceeding. Other times, the court orders or records made no mention of who had attended the hearing, making it virtually impossible to draw any conclusions as to who might have been present.

Services Billed When Attorney Not Appointed: On occasion, non-contract attorneys billed for guardian ad litem and other legal services rendered prior to being appointed by the Court; other times, they continued to bill for services after the termination of their appointment. The APA found 12 instances of attorneys billing a total of $445.20 for services provided both prior to their appointment and subsequent to its termination. Additionally, the APA was unable to locate documentation of court appointments for 11 cases in which the attorneys billed a total of $4,900.11 for guardian ad litem or other legal services. All of these payments are problematic given that statute clearly restricts County payments to attorneys only when appointed by the Court.

Incorrect Amount Paid: The APA found 13 instances in which County payments for non-contract attorney services did not agree to the billed amounts in the invoices provided. In other instances, the total hours listed on the attorney invoice did not agree to the detail provided therein, resulting in the incorrect amount being paid. The APA also uncovered examples of possible payment for duplicate services, as well as four instances of missing documentation for follow-up contacts by the Court in pursuit of invoice irregularities involving repeated billing dates.

More Than 12 Hours Billed in One Day or More Than 8 Hours on Weekends or Holidays: When time for all cases billed to the Court was combined by day, four of the sample five non-contract attorneys billed in excess of 12 hours within a given day. Such billings ranged from 12.06 to 15.90 hours. To put this into proper perspective, a work day comprised of 15.90 hours would be the equivalent of working from 7:10 AM until 11:00 PM, with no breaks for breakfast, lunch, or dinner. For some of the attorneys tested, these long work days are in addition to other legal services provided in different courts and other jurisdictions. Additionally, three of the attorneys tested billed for eight hours or more on weekends and holidays. Those billing ranged from 8.15 to 11.20 hours.

Unsupported Travel Costs: The APA found instances in which the County paid non-contract attorney travel cost reimbursement requests that were not properly supported in accordance with Court policies. These included requested reimbursements for air fare, food costs, and car rentals – all of which lacked the appropriate documentation.

5. JUSTICE Court Orders:

As explained already, JUSTICE is the Nebraska Supreme Court's case and financial management system for this State's trial courts. It is imperative, therefore, that its information be correct. However, during testing of non-contract attorney court appointments and appearances, the APA found that 13 court orders were not properly imaged into JUSTICE. The inaccuracies found included court orders: 1) not scanned properly; 2) scanned to the wrong case number; 3) not scanned at all; and 4) scanned only after inquiry by the APA. Scanning Court

documents into JUSTICE is the responsibility of the Clerk of the District Court. Due to the relatively small sample tested by the APA, it is probable that far more than the handful of incorrectly scanned court orders identified exist in JUSTICE.

BACKGROUND INFORMATION

On July 16, 2013, the Douglas County Board of Commissioners (Board) approved a resolution requesting the Auditor of Public Accounts (APA) to conduct an audit of both Douglas County's (County) guardian ad litem contracts and those guardian ad litem services provided outside of the contracts, pursuant to appointment by the Douglas County Juvenile Court (Court). A copy of the resolution is included as **Attachment A** of this report.

Jurisdiction, Powers and Duties

The Nebraska Juvenile Code (Code) is set out at Neb. Rev. Stat. §§ 43-245 to 43-2,129 (Reissue 2008, Cum. Sup. 2012, Supp. 2013). Section 43-2,111 of the Code creates a separate juvenile court judicial district in each county having a population of 75,000 or more inhabitants. That same section of statute provides for the establishment of a separate juvenile court within any such district when authorized by a majority vote of the county electors. Section 43-247 grants the juvenile courts jurisdiction, within their respective counties, over the following:

> *(1) Any juvenile who has committed an act other than a traffic offense which would constitute a misdemeanor or an infraction under the laws of this state, or violation of a city or village ordinance;*
> *(2) Any juvenile who has committed an act which would constitute a felony under the laws of this state;*
> *(3) Any juvenile (a) who is homeless or destitute, or without proper support through no fault of his or her parent, guardian, or custodian; who is abandoned by his or her parent, guardian, or custodian; who lacks proper parental care by reason of the fault or habits of his or her parent, guardian, or custodian; whose parent, guardian, or custodian neglects or refuses to provide proper or necessary subsistence, education, or other care necessary for the health, morals, or well-being of such juvenile; whose parent, guardian, or custodian is unable to provide or neglects or refuses to provide special care made necessary by the mental condition of the juvenile; or who is in a situation or engages in an occupation, including prostitution, dangerous to life or limb or injurious to the health or morals of such juvenile, (b) who, by reason of being wayward or habitually disobedient, is uncontrolled by his or her parent, guardian, or custodian; who deports himself or herself so as to injure or endanger seriously the morals or health of himself, herself, or others; or who is habitually truant from home or school, or (c) who is mentally ill and dangerous as defined in section 71-908;*
> *(4) Any juvenile who has committed an act which would constitute a traffic offense as defined in section 43-245;*
> *(5) The parent, guardian, or custodian of any juvenile described in this section;*
> *(6) The proceedings for termination of parental rights;*
> *(7) Any juvenile who has been voluntarily relinquished, pursuant to section 43-106.01, to the Department of Health and Human Services or any child placement agency licensed by the Department of Health and Human Services;*
> *(8) Any juvenile who was a ward of the juvenile court at the inception of his or her guardianship and whose guardianship has been disrupted or terminated;*
> *(9) The adoption or guardianship proceedings for a child over which the juvenile court already has jurisdiction under another provision of the Nebraska Juvenile Code; and*
> *(10) The paternity or custody determination for a child over which the juvenile court already has jurisdiction.*

Section 43-272 authorizes the appointment of a guardian ad litem to represent a juvenile, as follows:

> *(2) The court, on its own motion or upon application of a party to the proceedings, shall appoint a guardian ad litem for the juvenile: (a) If the juvenile has no parent or guardian of his or her person or if the parent or guardian of the juvenile cannot be located or cannot be brought before the court;*

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(b) if the parent or guardian of the juvenile is excused from participation in all or any part of the proceedings; (c) if the parent is a juvenile or an incompetent; (d) if the parent is indifferent to the interests of the juvenile; or (e) in any proceeding pursuant to the provisions of subdivision (3)(a) of section 43-247.

A guardian ad litem shall have the duty to protect the interests of the juvenile for whom he or she has been appointed guardian, and shall be deemed a parent of the juvenile as to those proceedings with respect to which his or her guardianship extends.

(3) The court shall appoint an attorney as guardian ad litem. A guardian ad litem shall act as his or her own counsel and as counsel for the juvenile, unless there are special reasons in a particular case why the guardian ad litem or the juvenile or both should have separate counsel. In such cases the guardian ad litem shall have the right to counsel, except that the guardian ad litem shall be entitled to appointed counsel without regard to his or her financial ability to retain counsel. Whether such appointed counsel shall be provided at the cost of the county shall be determined as provided in subsection (1) of this section.

According to the "Guidelines for Guardians ad Litem for Juveniles in Juvenile Court Proceedings" (Guidelines), which the Nebraska Supreme Court adopted on July 18, 2007, the guardian ad litem is authorized "to fulfill a 'dual role' with respect to the juvenile . . . ." Specifically, those Guidelines explain that § 43-272(3) directs the guardian ad litem to serve as:

1. An advocate for the juvenile who is deemed as the parent of the juvenile and charged with a duty to investigate facts and circumstances, determine what is in the juvenile's best interests, report to the court and make recommendations as to the juvenile's best interests, and take all necessary steps to protect and advance the juvenile's best interests; and

2. Legal counsel for the juvenile.

Regarding the guardian ad litem's role as "[l]egal counsel for the juvenile," the Guidelines explain:

Where a lawyer has already been appointed to represent the legal interests of the juvenile, for example in a delinquency case, another lawyer appointed to serve as a guardian ad litem for such juvenile shall function only in a single role as guardian ad litem for the juvenile concerning the juvenile's best interests, and shall be bound by all of the duties and shall have all of the authority of a guardian ad litem, with the exception of acting as legal counsel for the juvenile.

The Guidelines may be accessed online, in their entirety, through the Nebraska Supreme Court's website at http://www.supremecourt.ne.gov/print/book/export/html/5177 (last visited May 20, 2014).

Under § 43-272.01(1) a guardian ad litem must be appointed when a child is removed from his or her surroundings. That same statute also provides, "If removal has not occurred, a guardian ad litem is to be appointed at the commencement of all cases brought under subdivision (3)(a) or (7) of section 43-247 and section 28-707."

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Section 43-272.01(2) provides a general outline of the powers and duties of a guardian ad litem in a juvenile proceeding. Although emphasizing that "the person so appointed shall consider, but not be limited to, the criteria provided in this subsection," the statute specifies that a guardian ad litem:

> *(a) Is appointed to stand in lieu of a parent for a protected juvenile who is the subject of a juvenile court petition, shall be present at all hearings before the court in such matter unless expressly excused by the court, and may enter into such stipulations and agreements concerning adjudication and disposition deemed by him or her to be in the juvenile's best interests;*
>
> *(b) Is not appointed to defend the parents or other custodian of the protected juvenile but shall defend the legal and social interests of such juvenile. Social interests shall be defined generally as the usual and reasonable expectations of society for the appropriate parental custody and protection and quality of life for juveniles without regard to the socioeconomic status of the parents or other custodians of the juvenile;*
>
> *(c) May at any time after the filing of the petition move the court of jurisdiction to provide medical or psychological treatment or evaluation as set out in section 43-258. The guardian ad litem shall have access to all reports resulting from any examination ordered under section 43-258, and such reports shall be used for evaluating the status of the protected juvenile;*
>
> *(d) Shall make every reasonable effort to become familiar with the needs of the protected juvenile which (i) <u>shall include consultation with the juvenile within two weeks after the appointment and once every six months thereafter</u> and inquiry of the most current caseworker, foster parent, or other custodian and (ii) may include inquiry of others directly involved with the juvenile or who may have information or knowledge about the circumstances which brought the juvenile court action or related cases and the development of the juvenile, including biological parents, physicians, psychologists, teachers, and clergy members;*
>
> *(e) May present evidence and witnesses and cross-examine witnesses at all evidentiary hearings. In any proceeding under this section relating to a child of school age, certified copies of school records relating to attendance and academic progress of such child are admissible in evidence;*
>
> *(f) Shall be responsible for making recommendations to the court regarding the temporary and permanent placement of the protected juvenile and shall submit a written report to the court at every dispositional or review hearing, or in the alternative, the court may provide the guardian ad litem with a checklist that shall be completed and presented to the court at every dispositional or review hearing;*
>
> *(g) Shall consider such other information as is warranted by the nature and circumstances of a particular case; and*
>
> *(h) May file a petition in the juvenile court on behalf of the juvenile, including a supplemental petition as provided in section 43-291.*

(Emphasis added.) For purposes of later discussion in this report, particularly noteworthy among the above statutory provisions is subsection (2)(d)(i), which directs the guardian ad litem to consult with the juvenile "within two weeks after the appointment and once every six months thereafter."

The Board currently has two contractual agreements with attorneys or law firms to provide guardian ad litem services for the Court. Additionally, the County makes payments to individual attorneys who are appointed as guardians ad litem by the Court.

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PAID BY THE DOUGLAS COUNTY BOARD OF COMMISSIONERS
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BACKGROUND INFORMATION

Guardian Ad Litem Contracts

The Board currently contracts with two Omaha, Nebraska, law firms, Thomas Incontro, P.C., L.L.O. (Incontro) and Monahan and Monahan (Monahan), to provide guardian ad litem services for children who come under the jurisdiction of the Court in child abuse, neglect, or dependency cases.

The guardian ad litem services were initially let for bid in early 2003. At its May 13, 2003, meeting, the Board accepted the proposals of three law firms: Incontro; Monahan; and Tietjen, Simon and Boyle, P.C. Accordingly, the following month, the Board entered into separate service contracts with each of those three law firms. Since that time, approximately a decade ago, the Board has not requested new bid proposals for guardian ad litem services; rather, two of the original contracts have simply been renewed periodically.

Of the three original guardian ad litem contracts, only those with Incontro and Monahan remain in force. The terms of those current agreements are as follows:

Contractor	**Thomas Incontro, P.C., L.L.O.**	**Monahan and Monahan**
Contract Period	July 1, 2010, to June 30, 2015	July 1, 2011, to June 30, 2014
Renewal Option	Notice to renew must be provided by January 15, 2015.	Renewed for subsequent terms by written agreement.
Maximum Caseload	N/A	No more than 360 cases open at any given time.
Compensation	$4,375 per month for each increment of fifty (50) open cases and no more than $1,050 per case per year.	$24,885 monthly for up to 315 cases; $28,440 monthly for 316 or more cases.
Other fees	Any and all other expenses are exclusive obligation of contractor.	Litigation expenses and reasonable and necessary travel shall be borne by the County.
Reporting requirements	Contractor shall provide an annual report to the County which details the current year's activities. The report shall include the total number of children served, the number of court hearings attended, the number and frequency of visits per child, and any other relevant information that is reasonably requested by the County.	Provide quarterly reports to the County to detail current year's activities, including the total number of children served (non-duplicated GAL appointments), the number of cases assigned per attorney, the number of in-person contacts per juvenile, demographic information, number of open cases, number of new cases, number of reunified families, and gaps in services – any services needed by a juvenile that are unavailable for referral and any other information reasonably requested by the County.

The following are the payments made to each contractor from July 1, 2011, to June 30, 2013:

Contractor	FY 2012	FY 2013	Total
Incontro	$587,562.50	$580,650.00	$1,168,212.50
Monahan	$298,620.00	$298,620.00	$ 597,240.00
Total	$886,182.50	$879,270.00	$1,765,452.50

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The guardian ad litem contracts are included in the Board's budget.

The APA also found that one State and three Federal tax liens, totaling $54,050, have been filed against Incontro since January 2012.

In addition to the above payments made to Incontro and Monahan pursuant to the terms of their contracts, the County pays other attorneys who are appointed by the Court to act as guardians ad litem. In fiscal years 2012 and 2013, the total fees paid to these "non-contract" attorneys were nearly as much as those received by the contracting law firms.

Non-Contract Attorney Appointments by Juvenile Court

The guardian ad litem contracts with Incontro and Monahan contain very specific language, which pertains only to certain types of juvenile cases, such as child abuse, neglect, or dependency cases. Not subject to either of the contracts are several other types of juvenile court cases, including misdemeanor offenses, status offenders, felony offenses, traffic offender, or delinquency cases.

Pursuant to § 43-272, the Court may appoint any attorney of its choosing to act as a guardian ad litem in a juvenile case.

The following illustrates payments made to non-contract attorneys appointed by the Court as guardians ad litem from July 1, 2011, through June 30, 2013:

Type of Appointment	FY 2012	FY 2013	Total
Guardian Ad Litem for Child	$613,049.03	$603,026.65	$1,216,075.68
Guardian Ad Litem for Parent	$192,116.66	$153,636.29	$345,752.95
Total Appointed Guardian Ad Litem	$805,165.69	$756,662.94	$1,561,828.63

The County uses Oracle, an accounting resource software, to maintain its general ledger and accounting information. The Court utilizes a separate case management system to maintain its case records. The Oracle system records all court-appointed attorney fees for the Juvenile Court into one expenditure account. This includes court-appointed guardian ad litem services, as well as court appointments for legal counsel, special appointments, or special prosecutors. Therefore, the APA included in its review all attorney fees paid from the Court, including both guardian ad litem services and these other types of legal representation provided to juveniles and others.

The Court is authorized by statute to appoint, at county expense, legal counsel to represent juveniles who are unable to afford their own attorneys. Section 43-272(1) states:

> *When any juvenile shall be brought without counsel before a juvenile court, the court shall advise such juvenile and his or her parent or guardian of their right to retain counsel and shall inquire of such juvenile and his or her parent or guardian as to whether they desire to retain counsel. The court shall inform such juvenile and his or her parent or guardian of such juvenile's right to counsel at county expense if none of*

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them is able to afford counsel. If the juvenile or his or her parent or guardian desires to have counsel appointed for such juvenile, or the parent or guardian of such juvenile cannot be located, and the court ascertains that none of such persons are able to afford an attorney, the court shall forthwith appoint an attorney to represent such juvenile for all proceedings before the juvenile court, except that if an attorney is appointed to represent such juvenile and the court later determines that a parent of such juvenile is able to afford an attorney, the court shall order such parent or juvenile to pay for services of the attorney to be collected in the same manner as provided by section 43-290. If the parent willfully refuses to pay any such sum, the court may commit him or her for contempt, and execution may issue at the request of the appointed attorney or the county attorney or by the court without a request.

The total amount of court-appointed attorney fees paid by the County for fiscal years 2012 and 2013 is set out, by attorney role, below:

Type of Appointment	FY 2012	FY 2013	Total
Guardian Ad Litem for Child	$ 613,049.03	$ 603,026.65	$ 1,216,075.68
Guardian Ad Litem for Parent	$ 192,116.66	$ 153,636.29	$ 345,752.95
Subtotal of Guardian ad Litem Appointments	**$ 805,165.69**	**$ 756,662.94**	**$ 1,561,828.63**
Attorney for Parent	$ 1,138,481.68	$ 1,103,509.07	$ 2,241,990.75
Attorney for Child	$ 394,509.28	$ 369,815.16	$ 764,324.44
Special Appointment/Administrator	$ 114,118.92	$ 71,494.07	$ 185,612.99
Special Prosecutor	$ 951.00	$ 564.00	$ 1,515.00
Subtotal of Other Appointments	**$ 1,648,060.88**	**$ 1,545,382.30**	**$ 3,193,443.18**
Other Fees	$ 19,785.38	$ 36,021.05	$ 55,806.43
Total Court-Appointed Attorney Fees	**$ 2,473,011.95**	**$ 2,338,066.29**	**$ 4,811,078.24**

The APA has created a cumulative payment summary by attorney, which is available in **Exhibit A**.

Both court-appointed guardian ad litem fees and the costs of other appointed attorneys are included in the Court's budget.

The APA tested payments made to five of these court-appointed attorneys and the related court records associated with their cases. In its testing, the APA used the Judicial User System to Improve Court Efficiency (JUSTICE), the Nebraska Supreme Court's case and financial management system for Nebraska trial courts. JUSTICE provides software applications for case management and financial record keeping for the trial courts. All of the Separate Juvenile Courts use JUSTICE as their financial and case management system.

After the draft report was provided to the Board and the Court, those entities provided the attorneys whose payments from the Court were tested with an opportunity to review the draft report. With members of the Board or the Court Administrator, the APA met with both contract attorneys and four of the five court-appointed attorneys to discuss concerns they had with the draft report. Four of the five court-appointed attorneys indicated that court orders that did not

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show their attendance in court were in error. Several of the attorneys encouraged us to review the official court transcripts to substantiate attendance.

The per-page fee for a transcript, as prescribed by the Supreme Court pursuant to Neb. Rev. Stat. § 25-1140.09 (Reissue 2008) and set forth in Neb. Ct. R. § 1-219, is $3.25 per page. Because the APA reviewed hundreds of proceedings and hearings for each case, it was cost prohibitive to request the transcript for every case.

Furthermore, since JUSTICE is the case management system used by all trial courts in the State, and it is relied upon by both the public and the legal profession – in fact, the Douglas County District Court has received into evidence information printed directly from JUSTICE – the APA would expect the information, including scanned images of court orders and other documents, found therein to constitute an accurate record of all formal court proceedings.

The APA did not test the entire population of payments made to all court-appointed attorneys. As such, the APA has assigned a number to each attorney whose payments from the Court were tested and has provided the Board and the Court with the details of these attorneys' cases.

Likewise, because of the sensitive nature of these juvenile cases, the APA has not included the case numbers or any other case-identifying information in this report. The Board and Court have been provided the details of the specific cases referred to in this report.

EXIT CONFERENCE

An exit conference was held March 19, 2014, with County representatives to discuss the results of our examination. Those in attendance for the County were:

NAME	TITLE
Mary Ann Borgeson	Douglas County Commissioner – Chair
Chris Rodgers	Douglas County Commissioner
Doug Johnson	Douglas County Juvenile Court Presiding Judge
Ray Curtis	Douglas County Juvenile Court Administrator
Joe Lorenz	Douglas County Finance Director
Mike Dwornicki	Douglas County Internal Audit Director
Marcos San Martin	Douglas County Administration

JUVENILE COURT GUARDIAN AD LITEM AND ATTORNEY FEES
PAID BY THE DOUGLAS COUNTY BOARD OF COMMISSIONERS
AND THE DOUGLAS COUNTY JUVENILE COURT

SUMMARY OF COMMENTS

During our examination of guardian ad litem and attorney fees, we noted certain deficiencies and other operational matters that are presented here.

These comments and recommendations are intended to improve the internal control over financial reporting or result in operational efficiencies in the following areas:

1. ***Inadequate Controls Over Contracted Guardians Ad Litem:*** The Board lacked adequate controls to ensure that Incontro and Monahan carried out their respective contractual obligations. There was no independent review to ensure the accuracy of the guardian ad litem case information provided under the terms of either contract. Additionally, the guardian ad litem cases were not reviewed to verify compliance with certain statutory requirements. Ambiguous language in one attorney contract gives rise to uncertainty as to the appropriate amount of compensation due to that contractor.

2. ***Contracted Guardian Ad Litem Issues:*** Significant errors were identified in the client listings provided by Incontro and Monahan to support their monthly payments under the contracts. Such issues included reporting cases: a) not covered under the contracts; b) that had previously terminated; c) to which the attorneys were never appointed; d) that were duplicates of cases already reported; and e) subsequent to the appointment of a different guardian ad litem.

3. ***Inadequate Internal Controls Over Non-Contract Attorney Payments:*** The Court lacked adequate controls to ensure the accuracy of payments to appointed attorneys. The APA found duplicate payments and inaccurate changes by court staff to the attorney billings. Additionally, there was no review of cases for compliance with applicable statutory requirements and a lack of documentation to support the indigence of clients.

4. ***Non-Contract Attorney Payments:*** Hundreds of instances were identified in which invoices were not submitted to the Court timely. Additionally, there were numerous other concerns, including: a) instances of billing for court appearances when court orders of the proceedings give no indication of the attorneys' participation or presence; b) services being provided by attorneys not appointed by the Court; c) the possible duplication of billings for services; d) the amount of time billed for a one-day period; and e) mathematical errors on the billings.

5. ***JUSTICE Court Orders*****:** Several court orders were not properly scanned and imaged into JUSTICE, including documents being scanned to the wrong case.

More detailed information on the above items is provided hereafter. It should be noted that this report is critical in nature, containing only our comments and recommendations on the areas noted for improvement and does not include our observations on the accounting strengths of either the County or the Court.

SUMMARY OF COMMENTS

Draft copies of this report were furnished to the County to provide its management with an opportunity to review and to respond to the comments and recommendations contained herein. The formal responses received have been incorporated into this report. Where no response has been included, the County declined to respond. Responses that indicate corrective action has been taken were not verified at this time, but they will be verified in the next examination.

COMMENTS AND RECOMMENDATIONS

1. Inadequate Internal Controls Over Contracted Guardians Ad Litem

As discussed in the background section, the Board contracted with Incontro and Monahan to provide certain guardian ad litem services for the Court. During the two-year audit period, these contractors received over $1.7 million from the County. However, the Board lacked adequate controls to ensure that both contractors were carrying out their respective contractual obligations.

Though not required to do so under the terms of their respective contracts, both Incontro and Monahan submit to the Board's accountant, Cheri Albin, monthly listings of all open cases for which guardian ad litem services have been provided. The purpose of these recurrent case listings is to facilitate the County's payment process by providing a documented basis for remuneration. Because Monahan receives a flat fee for up to 315 open cases, however, that law firm has been paid the same amount each month throughout the entire audit period. Regardless, the monthly listings for both contractors contain only the case numbers, with no additional or supplemental information.

The meager documentation accepted by the Board to support the contractor payments stands in stark contrast to the far more substantive information demanded of non-contract attorneys by the Court. In order to be paid for their services, non-contract attorneys are required to submit to the Clerk of the Court a statement describing the service rendered, the date of each service, and the amount of time expended on it. Because the Board maintains no such documentation for the contract attorneys, there is no way to determine, among other things, how much time the contractors spend on each appointed case.

Section II(c) of the Incontro contract requires the submission of annual reports that detail, at a minimum:

> *[T]he total number of children served, the number of court hearing [sic] attended, the number and frequency of visits per child, and any other relevant information that is reasonable [sic] requested by the County.*

On July 12, 2011, the County amended the Incontro contract to contain a quarterly reporting requirement, similar to that found in the Monahan contract.

Section II(d) of the Monahan contract calls for quarterly reports of "the current year's activities," including the number of cases assigned per attorney, the number of open and new cases, and other specific information.

On September 13, 2013, the APA asked the Board's accountant whether any annual or quarterly reports had been received from Incontro or Monahan, respectively, for 2011, 2012, or 2013. According to the accountant, only the monthly case listings had been provided by the contractors. Not until almost two months later did the APA receive verification that the annual and quarterly reports had, in fact, been delivered to the Labor Relations Specialist for the County. However, given the limited information contained in those reports, the County could

not reasonably rely upon a review of those documents to determine compliance with the contractual provisions.

Due to this lack of controls, the Board has relied almost exclusively upon unsubstantiated information provided by the contractors – failing to carry out any meaningful review or verification thereof. The APA identified the following issues relating to the Board's lack of controls.

a) Reconciliation and Review of Contract Cases

The Board does not verify the accuracy of the monthly case listings to ensure the propriety of the amounts paid to the contractors. The Board's accountant acknowledged lacking access to both juvenile case data and JUSTICE to corroborate any of the details provided by the contractors.

In addition to the annual report mentioned above, Section V(B), of the Incontro contract requires the submission of information needed to perform a quarterly reconciliation of payments to the law firm. Specifically, that contractual provision states:

> *The Contractor's payments shall be reconciled at the end of each quarter to determine the actual number of cases that the Contractor had during each month of that quarter . . . . In order for the County to conduct the reconciliation, the Contractor shall provide to the County a list of all cases assigned to the Contractor during each month of that quarter, to include the title of the case, docket and page number.*

Despite being required by the contract, the County performs no quarterly reconciliation of the actual number of cases assigned to Incontro. Instead, the Board accepts at face value the monthly listings from Incontro of cases purportedly worked and the amounts submitted as owed.

The APA also noted numerous errors with the monthly case listings submitted by both contractors. (See **Comment and Recommendation Number 2**.) It is likely that many of the issues identified could have been minimized had the Board carried out its reconciliation responsibilities.

Without adequate procedures, including the quarterly reconciliation mandated in the Incontro contract, to ensure the accuracy of each month's case listings, there is an increased risk for the improper expenditure of County funds.

b) Quarterly Reports

The APA performed limited testing on the quarterly reports submitted by the contractors. That testing revealed inaccuracies in Monahan's quarterly reports, including the following:

Case Example	Contractor	Quarterly Report	Date No Longer GAL	Description
Case 1	Monahan	July 1, 2011, through September 30, 2011.	1/27/2010	Monahan was no longer the guardian ad litem, as Incontro was appointed.
Case 2	Monahan	July 1, 2011, through September 30, 2011.	6/16/2011	This case was listed three times for different children; however, the case had terminated.
Case 3	Monahan	October 1, 2011, through December 31, 2011.	8/24/2011	Monahan was no longer the guardian ad litem, as a new one had been appointed.
Case 4	Monahan	January 1, 2012, through March 31, 2012.	N/A	Monahan was never appointed as the guardian ad litem.

Note: A similar analysis of the quarterly reports submitted by Incontro could not be performed, as those documents contain only summarized information.

Finally, the APA noted that several required items were not included in the quarterly reports, as follows.

Contract Provisions	Monahan Reports	Incontro Reports
Number of individual juveniles served (non-duplicated GAL appointments)	Not Included	Not Included
Number of cases assigned per attorney	Listed maximum number of cases allowed per attorney but not how many cases assigned.	-
Number of in-person contacts per juvenile	Listed child, case, and date (month and year) of "contact" but did not specify if contact was in-person or by some other means.	A total number of in-person contacts was included but not a number of in-person contacts per juvenile.
Number of open cases	Not Included	-
Number of new cases	Not included	-
Demographic information - Gender	-	Not Included
Gaps in service	-	Not Included

Without a periodic review of the quarterly reports, there is an increased risk for errors and overpayments to contractors. There is also an increased risk of noncompliance with statutory requirements for guardians ad litem.

c) *Guardian Ad Litem Compliance*

The Board does not review any of the guardian ad litem cases assigned to either Incontro or Monahan under their respective contacts to ensure that the attorneys for those firms are consulting with their juvenile clients, as required by statute.

Section 43-272.01(2)(d)(i) directs a guardian ad litem to consult "with the juvenile within two weeks after the appointment and once every six months thereafter . . . ." However,

the Board neither requests nor receives documentation from the contractors regarding compliance with this statutory requirement. That lack of documentation, along with the aforementioned inability to access either juvenile case data or JUSTICE, renders impossible even the prospect of any such independent verification by the Board.

The APA asked both Incontro and Monahan the following question in order to determine what testing could be performed to ensure statutory compliance:

> *Neb. Rev. Stat § 43-272.01(2)(d) requires the guardian ad litem to consult with the juvenile within the two weeks after his or her appointment and once every six months thereafter. While this information does not appear to be recorded in JUSTICE or in District Court records, what specific documentation is maintained by your office to support compliance with this statute? We would like to select a sample of Guardian Ad Litem cases to test and examine the documentation; as such, where would we be able to access the documentation maintained for each case?*

Legal counsel representing Monahan responded:

> *Maureen Monahan maintains a coded computer program to check compliance with an attorney's duty to consult. The code is used to insure confidentiality. The information in the program and files is confidential and cannot be disclosed to your office. See Nebraska Ethics Advisory Opinion for Lawyers No. 11-05.*

Incontro replied, in part:

> *With regards to the request that certain cases be reviewed by the State Auditor's office, I would have to object to the compromising of any privileged and private information of any child in foster care. If there is a way not to compromise any privileged or private information, the undersigned is absolutely willing to provide any information requested. The undersigned believes the above request can be honored with appropriate safeguards in place.*

The APA met with Mr. Incontro to discuss the safeguards needed in order for the APA to test compliance with the statutory requirements for consultation. Based upon our understanding that we would be given direct access to his case files, the APA informed Mr. Incontro that we would bring four staff members to review the files selected for testing in order to expedite the process.

Upon the APA's arrival to conduct testing, Mr. Incontro informed us that, based on his understanding, we would not have direct access to the case files; rather, he and his business manager would review the files and advise as to when the consultations occurred. Mr. Incontro provided copies of the form used to document an in-person visit with the client from each file. If these forms were not sufficient to document compliance with the statute, Mr. Incontro reviewed the files to find other evidence of consultation. Due to the length of time it took to review each case file, and the limited access that was granted, the APA tested only five cases.

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From the information provided, there was no documentation to support the consultation within two weeks from the appointment as guardian ad litem for one of the five cases tested:

Case Example	Date Appointed	Date of First Consultation	Time from Appointment to First Consult	Type of Meeting
1	7/11/2012	8/16/2012	36 days	In person consult

Additionally, all five cases tested lacked documentation to support the six-month consultation requirement. Several of these cases included multiple children, as noted below.

Case	Child #	Meeting Date	Meeting Date	Issue
1	1	8/25/2011	3/7/2012	Time between visits was 6 months and 10 days.
1	1	9/4/2012	3/18/2013	Time between visits was 6 months and 14 days.
2	1	10/31/2011	5/30/2012	Time between visits was 6 months and 30 days. Contractor called Foster Parent on 2/10/2012.
3	1	10/27/2011	5/8/2012	Time between visits was 6 months and 11 days.
3	1	10/26/2012	5/10/2013	Time between visits was 6 months and 14 days.
3	2	10/27/2011	5/25/2012	Time between visits was 6 months and 28 days.
3	3	10/27/2011	5/21/2012	Time between visits was 6 months and 24 days.
4	1	6/27/2012	5/14/2013	Time between visits was 10 months and 17 days.
4	2	6/18/2012	N/A	Only one visit during the two-year testing period.
4	3	6/18/2012	N/A	Only one visit during the two-year testing period.
5	1	11/9/2012	5/22/2013	Time between visits was 6 months and 13 days. Contractor spoke with Foster Parent on 2/11/2013.
5	2	11/9/2012	5/22/2013	Time between visits was 6 months and 13 days. Contractor spoke with Foster Parent on 2/11/2013.*

* The APA did not consider the statutory requirement met when the guardian ad litem spoke on the phone with the foster parent. The attorney indicated that due to the age of the child (less than 2 years,) it would not be reasonable to speak (consult) with the juvenile on the phone. The statute clearly indicates that the guardian ad litem is to consult *with the juvenile* within six months; therefore, the APA did not believe the statutory provision was complied with.

Absent an independent review of appointed guardian ad litem cases, as highlighted in the cases tested, there is an increased risk of noncompliance with § 43-272.01(2)(d)(i).

d) Contracted Guardian Ad Litem Not Attending Hearings

The Board lacked procedures for ensuring that the attorneys for Incontro and Monahan attended hearings during which their guardian ad litem services were required. Section 43-272.01(2)(a) specifies that a guardian ad litem "appointed to stand in lieu of a parent for a protected juvenile who is the subject of a juvenile court petition" must attend client hearings, stating that the attorney:

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[S]hall be present at all hearings before the court in such matter unless expressly excused by the court, and may enter into such stipulations and agreements concerning adjudication and disposition deemed by him or her to be in the juvenile's best interests[.]

Despite that clear statutory mandate, the APA identified several cases in which the contracted guardians ad litem did not attend court hearings. A document that the APA found in JUSTICE illustrates this concern. Relating to an August 31, 2012, review and permanency planning hearing, the relevant portion of that document is set out below.

> The Guardian ad Litem did not appear.
>
> This is the second occasion upon which the guardian ad litem failed to appear.
>
> Additionally, said child has not seen his guardian ad litem in the past six months. Said child has tried to call his guardian ad litem, but no calls have been returned.
>
> IT IS THEREFORE ORDERED that the Monahan Group is hereby relieved of responsibility as guardian ad litem.
>
> IT IS FURTHER ORDERED that Matt Kahler #22431 is hereby appointed as Guardian ad Litem for said child.
>
> IT IS FURTHER ORDERED that Matt Kahler is to call said child within two weeks and visit said child within 30 days.

From the JUSTICE records, the APA identified other instances of Monahan, as the guardian ad litem, not being listed as having attended hearings. The following are some examples in which, according to the relevant court orders found in JUSTICE, Monahan appears to have missed more than one hearing during the audit period.

Case Example	Contractor	Hearing Dates Not Attended By GAL
1	Monahan	12/28/2011, 1/25/2012, 5/2/2012, 6/6/2012, 7/12/2012
2	Monahan	12/19/2011, 12/28/2011, 1/25/2012, 5/2/2012, 6/6/2012, 7/12/2012
3	Monahan	11/22/2011, 12/21/2011, 1/10/2012, 1/31/2012
4	Monahan	2/13/2012, 4/19/2012, 6/7/2012
5	Monahan	2/20/2013, 3/14/2013, 3/19/2013

Likewise, the APA identified instances in which various JUSTICE documents indicate that Incontro did not attend hearings. The following are just a few examples in which, according to the relevant court orders found in JUSTICE, Incontro appears to have missed more than one hearing during the audit period.

Case Example	Contractor	Hearing Dates Not Attended By GAL
1	Incontro	3/20/2012, 7/31/2012
2	Incontro	11/27/2012, 3/5/2013, 3/19/2013
3	Incontro	1/3/2012, 9/25/2012
4	Incontro	4/19/2012, 2/12/2013, 2/28/2013
5	Incontro	12/13/2011, 3/12/2013

The APA was unable to verify whether the contractor was meeting with the clients outside of these hearings. As noted above, the contractors are not required to submit detailed invoices to the Board.

Without adequate procedures to ensure the attorneys for Incontro and Monahan attend the required hearings, there is an increased risk that they may not be fulfilling the statutory duties of a guardian ad litem.

e) Contractual Ambiguities

The APA has noted certain ambiguities in the Board's contract with Incontro that give rise to uncertainty as to the appropriate amount of compensation to which that law firm is entitled.

Section V(A) of the Incontro contract contains the following:

> *Douglas County shall pay the Contractor each month the sum of $4,375 per month for each increment of fifty (50) open cases.*

At the same time, Subsection B says also that, following a quarterly reconciliation, those payments:

> *[S]hall be adjusted accordingly in the next month to assure that Contractor is paid no more and no less than one thousand dollars ($1,050.00) per case per year . . . .*

For providing guardian ad litem services, Incontro received $48,125 per month, which equals 11 increments of 50 open cases, or 550 open cases, paid at $4,375 per increment of 50. Though not quarterly, as specified in the contract, Incontro performed sporadic reconciliations of the actual number of open cases each month. Those reconciliations ensure that Incontro is paid $87.50 per open case per month – a rate determined by taking the $1,050 provided for in Subsection B and dividing it by 12 months.

The confusion lies with the language of Subsection B, indicating that the contractor should receive $1,050 for each open case per year. That language fails to account for cases that are open for only part of the year.

The APA asked the Board's accountant for clarification regarding the implementation of Subsection B; however, she was unaware of that provision and emphasized her understanding that the County remits payment only for open cases.

COMMENTS AND RECOMMENDATIONS

Without clear contractual language specifying the amount of remuneration due to the contractors, there is an increased risk for errors in payment.

f) Contract bidding

As mentioned in the background section, the Board originally let the guardian ad litem contracts for bid in 2003. No other bidding on the contracts has been conducted in the last 10 years.

Good internal control and sound business practices require procedures to ensure contractual services are periodically let for bid so that the Board receives the best value for the services provided.

The lack of a public bidding process for these contracts during the last 10 years increases the risk that the Board is not receiving the best value for the services provided.

g) Authority of the Board to Select Guardians ad Litem

In addition to concerns regarding the proper implementation and oversight of the guardian ad litem contracts, a question has been raised as to the underlying authority of the Board to enter into these agreements in the first place.

Section 43-273 states, in relevant part:

> *Counsel and guardians ad litem appointed as provided in section* 43-272 *shall apply to the court before which the proceedings were had for fees for services performed. The court upon hearing the application shall fix reasonable fees. The county board of the county wherein the proceedings were had shall allow the account, bill, or claim presented by any attorney or guardian ad litem for services performed under section* 43-272 *in the amount determined by the court. No such account, bill, or claim shall be allowed by the county board until the amount thereof shall have been determined by the court.*

Similarly, § 43-292.01 provides, as is relevant:

> *The court may, in any other case, appoint a guardian ad litem, as deemed necessary or desirable, for any party. The guardian ad litem shall be paid a reasonable fee set by the court and paid from the general fund of the county.*

Both statutes are explicit regarding the Court's prerogative to appoint guardians ad litem and to establish their fees, along with the responsibility of the County to make the requisite payments in satisfaction of those determined amounts. In fact, § 43-273 expressly prohibits the Board from paying any "account, bill, or claim" for guardian ad litem services until "the amount thereof shall have been determined by the court."

Despite those clear statutory directives, the APA is aware of no formal approval from the Court either authorizing or consenting to the rate of pay provided in the County's guardian ad litem contracts.

COMMENTS AND RECOMMENDATIONS

Additionally, the APA has found that the Court sometimes appoints non-contract attorneys as guardians ad litem in cases that are covered under the Board's contracts with Incontro and Monahan. Those case types, which are set out in § 43-247(3)(a), are identified in the Court's case management system as abandoned, abused, dependent, neglected, or no fault proceedings.

Four of the five non-contract attorneys tested were guardians ad litem for children in these case types. Below is a list of attorneys who served as guardians ad litem for cases covered under the Incontro and Monahan contracts between July 1, 2011, and June 30, 2013:

Attorney	Number of 3a cases	Total GAL cases
Attorney #4	11	86
Attorney #5	8	50
Attorney #1	7	48
Attorney #3	4	32

It appears, therefore, that the Board may have risked impeding upon, if not actually usurping, the authority of the Court by entering into independent agreements with both Incontro and Monahan, which establish unilaterally the fees to be paid for the guardian ad litem services provided by those contractors. However, by continuing to appoint non-contract attorneys to serve as guardians ad litem in cases covered by the contracts, the Court continues to exercise, at least partially, its authority under § 43-273 and § 43-292.01.

We recommend the Board implement the following internal control procedures:

a) In the various reports submitted by the contractors, require an appropriate level of detail for each case to ensure the Board is able to monitor compliance with relevant statutory requirements for guardians ad litem. Such detail should include the dates of each contact or meeting with the juvenile client, who attended each meeting, and other information similar to what is provided by the non-contract, appointed attorneys.
b) Periodically review for accuracy the monthly, quarterly, and annual contractor reports.
c) Perform a reconciliation of the contractor payments, as provided for in the Incontro contract.
d) Review the appointed guardian ad litem cases to ensure the contractors are complying with the client consultation requirements of § 43-272.01(2)(d)(i).
e) Ensure the contractors are attending hearings on behalf of their clients, as directed by § 43-272.01(2)(a).

COMMENTS AND RECOMMENDATIONS

f) Clarify the terms of the Incontro contract to eradicate any ambiguity as to the amount of compensation to be paid to the contractor.
g) Conduct a public bidding process periodically to ensure the Board receives the best value for the guardian ad litem services provided.
h) Seek legal guidance as to whether independently contracting for guardian ad litem services infringes upon the Court's authority under § 43-273 and § 43-292.01.

Board's Response: The APA contends in its report that the contractor's billings are not as detailed as the billings submitted to the Juvenile Court by those guardians ad litem who are appointed by the Court outside of the contracts, and thus the County is not obtaining adequate documentation from the contractors to pay the invoices. However, Douglas County does not require the same level of detail because the contracted guardians ad litem are paid on a flat fee basis and not an hourly basis as the court-appointed attorneys are. The flat fee was negotiated as a way of controlling costs for guardian ad litem services, which were much higher when there were no contracts in place and all guardians ad litem were court-appointed.

The County Clerk/Comptroller's office is responsible for auditing all invoices submitted to the County for payment. In regards to guardian ad litem services (contracted and court-appointed), the Clerk/Comptroller receives juvenile court orders in each case directing that the County pay the guardian ad litem for services rendered and the Clerk/Comptroller is obligated to comply with that order and process the payment. The County Board, in turn, is obligated to approve those payments.

The APA also contends that the County does not obtain adequate documentation from the contractors that is necessary to ensure that the guardians ad litem are adequately complying with state law in the carrying out of their responsibilities, including ensuring that each guardian ad litem has met with their juvenile client within two weeks after the appointment and once every six months thereafter and that each guardian ad litem attends all hearings involving his/her client.

The determination as to whether guardians ad litem are fulfilling their statutory responsibilities in the representation of their clients is a determination best made by the juvenile court judge assigned to each particular case. Any concerns as to whether a guardian ad litem is fulfilling his/her statutory obligations in a particular case must be brought to the attention of the Court. It is impractical, and possibly legally impermissible, for the Douglas County Board to audit every case file assigned to each contracted guardian ad litem to determine his/her compliance with the legal requirements regarding the representation of their clients.

The APA report questions the authority of the County Board to enter into contracts with attorneys to provide guardian ad litem services and to establish a negotiated rate for those

services. The APA contends that the County Board, by entering into these contracts, "risks impeding upon, if not actually usurping, the exclusive authority of the Court to make such decisions." The County Board has requested an Attorney General's opinion regarding what its legal authority is to do anything other than just pay the bills for guardian ad litem work.

It is important to note that the Juvenile Court was consulted at the time the County first considered entering into the guardian ad litem contracts and the Juvenile Court was, and continues to be, supportive of that arrangement. This is evidenced by the fact that the juvenile court judges have assigned the contracted guardian ad litem attop1eys to the vast majority of cases. The judges have also consistently honored the fee structures that are contained in the contracts.

APA Response: Payments should not be made without adequate documentation to support that the services were performed. Even though the contracts call for a flat fee per open case, the Board still did not perform adequate procedures to ensure the listings of open cases were accurate.

Additionally, the Board wishes to disclaim any responsibility for ensuring performance under guardian ad litem contracts that it alone initiated, negotiated, executed, and continues to pay for. Instead, the Board points to the Court, which played no direct role in the formation of the contracts, as the ultimate authority. This gives rise, of course, to the obvious question: If the Board wants nothing to do with overseeing the contracts, then why enter into them in the first place – especially when the Court has the authority to appoint its own guardians ad litem? The Board should recognize and accept its oversight responsibilities as a party to the guardian ad litem contracts, collaborating with the Court to ensure all statutory requirements are adhered to, and this report's recommendations are appropriately addressed.

2. <u>Contracted Guardian Ad Litem Issues</u>

The contracts between the Board and Incontro and Monahan specify the case types for which guardian ad litem services are to be provided. Both contractors have agreed to provide guardian ad litem services for abuse, neglect, or dependency cases appearing before the Court. From the monthly reports submitted by each contractor, the total number of cases between July 1, 2011, and June 30, 2013, were:

Contractor	Individual Cases
Incontro	1111
Monahan	604

In addition to the monthly reports from the contractors, the Board's accountant also maintains a summary spreadsheet of the listings received from Incontro and Monahan. This spreadsheet includes the total number of cases reported each month by the contractors and is summarized below.

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Month	Incontro FY 2012	Incontro FY 2013	Monahan FY 2012	Monahan FY 2013
July	573	556	314	305
August	557	546	308	301
September	541	543	309*	299
October	537	548	310	306
November	550	547	305	299
December	548	531	312	273
January	559	533	316	259
February	566	531	316	264*
March	573	524	310	262
April	562	528	310	268
May	573	533	307	260*
June	561	518	311	265
FY Totals	**6700**	**6438**	**3728**	**3361**

Note: The APA obtained the monthly reports from Cheri Albin and noted that some of the cases listed were not added correctly for three months.
* The actual amounts should be September 2012 – 306 (Monahan); February 2013 – 263(Monahan); May 2013 – 259 (Monahan).

The APA tested each of these cases by comparing them to the information maintained by the Court within JUSTICE and to the relevant terms of the contracts with Incontro and Monahan. The APA reviewed the cases to ensure:

- Only abuse, neglect, or dependency cases were included, as specified in the contracts.
- Each case was open when included on the monthly listings.
- The guardian ad litem had been appointed to the case and was covered under the applicable contracts.
- The guardian ad litem appointed by the Court was the individual attending the hearings.

Having identified several significant issues during testing of the contract cases, the APA contacted both Incontro and Monahan, requesting information or clarification regarding the exceptions noted. While Incontro answered those inquiries directly, Monahan engaged private counsel, Thomas Monaghan, to prepare all correspondence with the APA.

a) Case Classification Type

The contracts with the Board clearly restrict Incontro and Monahan to rendering guardian ad litem services for abuse, neglect, or dependency cases – as specified by the statutes referenced therein.

According to Section I of both the Incontro and Monahan contracts, the purpose of those agreements is for each law firm:

> *To act as Guardian ad Litem (hereinafter G.A.L.) for children who come under the jurisdiction of the Separate Juvenile Court for Douglas County in child abuse or dependency cases.*

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Section II of the contracts expands upon that description, providing:

> *Contractor shall provide legal and support services to fulfill statutory obligations as G.A.L. to children coming under the jurisdiction of the Separate Juvenile Court for Douglas County in case filed pursuant to Neb. Rev. Stat. § 43-247 (3)(a), (5), (6), (7), (9), and (10).*

The APA identified a number of cases on the monthly listings submitted by Incontro and Monahan that were not covered under the express terms of the contracts, including some involving felonies, misdemeanors, and status offenses.

From July 2011 to June 2013, Incontro billed for work in 135 cases that fell outside of the contract. Similarly, the APA found that Monahan had included 42 cases not covered by the contract. See the table below for a summary of the cases identified.

Contractor	Classification	Number of Cases	Number of Months Affected
Incontro	Juvenile-Misdemeanor/Infraction	92	791
Incontro	Juvenile-Status Offender	30	309
Incontro	Juvenile-Felony	13	132
	Totals	**135**	**1232**
Monahan	Juvenile-Misdemeanor/Infraction	21	248
Monahan	Juvenile-Status Offender	14	100
Monahan	Juvenile-Felony	7	58
	Totals	**42**	**406**

The APA asked both contractors why cases not covered by their respective agreements with the Board were included on the monthly listings. The contractors responded as follows:

Per Thomas Monaghan for Monahan:

> *Yes, there are some cases where an individual being served by the GAL has another case in the Juvenile system. The individual GAL gets appointed by the Juvenile judge to provide representation for the child. It would be the same child but a different charge. Typically, the attorney is not paid for this additional service.*

Per Thomas Incontro:

> *The Courts customarily appoint my office on related dockets (to the child or family). Said appointments provide continuity, consistency and expediency. And, most importantly, work to the benefit of the minor child (best interests) and the county (costs).*

By remitting payment for work on cases not specified under the Incontro or Monahan contracts, the Board is contravening the terms of its own agreements with those law firms.

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We recommend the Board implement procedures to ensure payment is rendered only for guardian ad litem work performed in compliance with the express terms of the contracts. Such procedures should include a periodic review of the monthly case listings submitted by the contractors for payment. If the intent of the parties is not to limit the provision of legal services to the specified cases, or if additional payment is due for supplementary legal work performed by the contractors, the Board should amend the current language in the contracts accordingly or enter into ancillary agreements to address such circumstances.

b) Other Case Reporting Concerns

The APA identified additional problems with the monthly case listings submitted by both contactors, including the reporting of cases: 1) to which the contractor had not yet been appointed as guardian ad litem; 2) that had previously terminated; 3) that were duplicates of cases already listed; and 4) for which there appears to have been no formal court appointment.

The following table contains a summary of the issues identified during testing:

Issue Description	Contractor	Number of Cases	Months In Error
Reported case prior to being appointed by the Court	Incontro	3	3
Reported case after case terminated	Incontro	2	12
Reported case without being appointed guardian ad litem	Incontro	14	130
	Totals	**19**	**145**
Reported case prior to being appointed by the Court	Monahan	1	1
Reported case after case terminated	Monahan	291	630
Reported case without being appointed guardian ad litem	Monahan	41	299
Reported duplicated cases on monthly listings	Monahan	11	71
	Totals	**344**	**1001**

Sample illustrations of the problems found in the monthly case listings are provided below.

- Both law firms included cases on their monthly listings prior to being appointed to them by the Court.

Case Example	Contractor	Date Appointed	Months Included on Listing Prior to Appointment	Number of Months In Error
1	Incontro	10/3/2011	September 2011	1
2	Incontro	4/2/2012	March 2012	1
3	Incontro	5/3/2012	May 2012	1*
1	Monahan	10/2/2012	September 2012	1

* Incontro withdrew as counsel on 5/2/2012, prior to being appointed.

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- Both law firms included cases on their monthly listings after those cases had been terminated by the Court.

Case Example	Contractor	Date Case Terminated	Months Included on Listing After Termination	Number of Months In Error
1	Incontro	10/4/2011	November 2011 through April 2012	6
2	Incontro	10/6/2011	November 2011 through April 2012	6
1	Monahan	8/23/2011	September 2011 through November 2012	15
2	Monahan	10/11/2011	November 2011 through November 2012	13
3	Monahan	9/16/2011	October 2011 through August 2012	11
4	Monahan	6/10/2011	July 2011 through April 2012	10
5	Monahan	8/23/2011	September 2011 through June 2012	10
6	Monahan	7/11/2012	August 2012 through May 2013	10
7	Monahan	3/28/2012	April 2012 through November 2012	8
8	Monahan	4/5/2012	May 2012 through November 2012	7
9	Monahan	4/9/2012	May 2012 through November 2012	7
10	Monahan	4/24/2012	May 2012 through November 2012	7

The above table offers 10 examples of Monahan having listed cases after the date of termination; however, the APA identified 291 instances of such incorrect listings by Monahan, resulting in a total overstatement of 630 months.

- The appointment of a guardian ad litem is typically evidenced by a signed court order for each case. The APA identified cases claimed by both contractors for which no such order appears to have been issued.

Case Example	Contractor	Months Included on Listing	Number of Months In Error
1	Incontro	January 2012 through June 2013	18
2	Incontro	December 2011 through April 2013	17
3	Incontro	May 2012 through June 2013	14
4	Incontro	May 2012 through June 2013	14
5	Incontro	June 2012 through June 2013	13
6	Incontro	July 2011 through May 2012	11
7	Incontro	May 2012 through March 2013	11
8	Incontro	July 2011 through February 2012	8
9	Incontro	November 2012 through June 2013	8
10	Incontro	December 2012 through June 2013	7
11	Incontro	September 2011 through November 2011	3
12	Incontro	January 2013 through March 2013	3
13	Incontro	May 2013 through June 2013	2
14	Incontro	July 2011	1
1	Monahan	July 2011 through June 2013	24
2	Monahan	July 2011 through June 2013	24
3	Monahan	July 2011 through June 2013	24
4	Monahan	October 2011 through June 2013	21

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Case Example	Contractor	Months Included on Listing	Number of Months In Error
5	Monahan	July 2011 through December 2012	18
6	Monahan	July 2011 through December 2012	18
7	Monahan	January 2012 through June 2013	18
8	Monahan	February 2012 through May 2013	16
9	Monahan	July 2011 through July 2012	13
10	Monahan	February 2012 through December 2012	11
11	Monahan	February 2012 through December 2012	11
12	Monahan	July 2011 through April 2012	10
13	Monahan	July 2011 through April 2012	10
14	Monahan	November 2012 through June 2013	8
15	Monahan	August 2011 through January 2012	6
16	Monahan	January 2013 through June 2013	6
17	Monahan	January 2013 through June 2013	6
18	Monahan	October 2011 through February 2012	5
19	Monahan	February 2013 through June 2013	5
20	Monahan	August 2012 through December 2012	5
21	Monahan	December 2011 through March 2012	4
22	Monahan	January 2012 through April 2012	4
23	Monahan	August 2012 through November 2012	4
24	Monahan	July 2011 through September 2011	3
25	Monahan	April 2013 through June 2013	3
26	Monahan	February 2013 through April 2013	3
27	Monahan	June 2012 through August 2012	3
28	Monahan	July 2011 through August 2011	2
29	Monahan	September 2012 through October 2012	2
30	Monahan	January 2013	1
31	Monahan	February 2012	1
32	Monahan	December 2012	1
33	Monahan	July 2011	1
34	Monahan	July 2011	1
35	Monahan	September 2011	1
36	Monahan	February 2012	1
37	Monahan	February 2012	1
38	Monahan	March 2013	1
39	Monahan	November 2012	1
40	Monahan	June 2013	1
41	Monahan	June 2013	1

- The APA identified 71 duplicate entries, involving 11 different cases, on the monthly case listings that Monahan provided to the Board. In these instances, a case number was included multiple times on the different monthly listings. For example, one case number was repeated three times on each of the March 2012 through December 2012 listings.

  In response to the APA's inquiry about the duplicate case listings, Monahan's hired representative stated that the monthly listings are irrelevant, as the contract

provides for the same payment per month even if Monahan has only one active case. Regardless, as the sole documentary support for payments to Monahan under the contract, the monthly case listings should not only be accurate but also prove capable of withstanding scrutiny.

When the monthly case listings submitted by either contractor are inaccurate – whether due to questions regarding the timing of the services provided, the lack of documentation evidencing court appointments, or numerous duplicate entries – there is an increased risk of the County making incorrect payments under the terms of the guardian ad litem contracts.

We recommend the Board implement procedures to ensure the contractors are providing accurate support for the number of open cases claimed each month. These procedures should include a periodic review of the case listings submitted for payment through each of the contracts.

c) Guardians Ad Litem Not Covered Under Contracts

The APA found various instances in which the guardian ad litem was not covered under the contract, as follows:

- On its monthly listings, Monahan included two cases for which that law firm was never appointed to serve as guardian ad litem for the child; rather, the appointment was as the counsel for one of the parties, which is not covered under the contract.

Case Example	Appointment	Number of Months In Error
1	Brandie Fowler Appointed Counsel for Child	13
2	Brandie Fowler Appointed Counsel for Mother	3
	Total	**16**

- For 27 cases included on its monthly listings, Monahan's appointment as guardian ad litem was no longer operative.

Case Example	Contractor	New GAL Appointed	Incontro Firm Appointed As New GAL	Months Included on Listing After Monahan No Longer GAL	Number of Months In Error
1	Monahan	12/16/2011	YES	January 2012 through October 2012	10
2	Monahan	1/20/2012	YES	February 2012 through June 2012	5
3	Monahan	8/24/2012	NO	September 2012 through December 2012	4
4	Monahan	8/24/2011	NO	September 2011 through December 2011	4
5	Monahan	8/8/2011	YES	September 2011 through December 2011	4
6	Monahan	1/9/2012	YES	February 2012 through April 2012	3
7	Monahan	12/19/2012	NO	January 2013 through February 2013	2
8	Monahan	10/27/2011	YES	November 2011 through December 2011	2

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Case Example	Contractor	New GAL Appointed	Incontro Firm Appointed As New GAL	Months Included on Listing After Monahan No Longer GAL	Number of Months In Error
9	Monahan	10/27/2011	YES	November 2011 through December 2011	2
10	Monahan	4/3/2012	NO	May 2012 through June 2012	2
11	Monahan	4/12/2012	YES	May 2012 through June 2012	2
12	Monahan	4/18/2012	YES	May 2012 through June 2012	2
13	Monahan	6/13/2012	YES	July 2012 through August 2012	2
14	Monahan	4/29/2013	YES	May 2013 through June 2013	2
15	Monahan	4/30/2013	YES	May 2013 through June 2013	2
16	Monahan	2/7/2012	NO	March 2012	1
17	Monahan	6/10/2011	YES	July 2011	1
18	Monahan	1/27/2010	YES	July 2011	1
19	Monahan	2/2/2011*	YES	July 2011 through September 2011	3
20	Monahan	7/27/2011	YES	August 2011	1
21	Monahan	9/20/2011	YES	October 2011	1
22	Monahan	9/14/2012	NO	October 2012	1
23	Monahan	9/21/2012	NO	October 2012	1
24	Monahan	11/9/2012	NO	December 2012	1
25	Monahan	2/27/2013	YES	March 2013	1
26	Monahan	2/21/2013	YES	March 2013	1
27	Monahan	9/1/2011	NO	September 2011	1

* Incontro was appointed guardian ad litem for the child at an adjudication hearing on January 27, 2011. The order was dated February 2, 2011.

- The APA found 21 instances of Monahan including on its monthly listings cases that had already been taken over by Incontro.

  Based upon the language of their contracts, both Incontro and Monahan could list the same case during the month that one of the contractors was appointed to replace the other. However, when relieved of guardian ad litem responsibilities, the released contractor should remove the former case from the listing in the month following the change.

  The table below offers a summary of the cases identified for which both contractors claimed to be providing guardian ad litem services during the same months.

Case Number	Date Monahan Relieved	Date Incontro Appointed	Number of Months Case Was on Both Listings After Incontro Appointed
1	Never Appointed	3/28/2011	1
2	12/16/2011	12/16/2011	10
3	10/27/2011	10/27/2011	2
4	2/2/2011	2/2/2011	3
5	8/8/2011	8/8/2011	4
6	7/27/2011	7/27/2011	1
7	10/27/2011	10/27/2011	2

Case Number	Date Monahan Relieved	Date Incontro Appointed	Number of Months Case Was on Both Listings After Incontro Appointed
8	9/20/2011	9/20/2011	1
9	1/20/2012	1/20/2012	5
10	1/9/2012	1/9/2012	3
11	Never Appointed	12/20/2011	4
12	Never Appointed GAL for Child	9/1/2009	10
13	4/12/2012	4/12/2012	2
14	4/18/2012	4/18/2012	2
15	Never Appointed	6/30/2010	3
16	6/4/2013	6/4/2013	
17	6/13/2012	6/13/2012	2
18	2/27/2013	2/27/2013	1
19	1/27/2010	1/27/2010	1
20	4/30/2013	4/30/2013	2
21	4/29/2013	4/29/2013	2
		Total	**61**

These simultaneous case listings appear to be the result of Monahan's failure to remove cases from its monthly listings after the Court transferred those cases to Incontro.

- Monahan also reported cases in which the guardian ad litem services were performed by attorneys other than those specified in its contract with the Board. The Monahan contract states that the Board has entered into an agreement with "Monahan and Monahan," evidently referencing the Omaha law firm of that name. However, the APA has determined that the attorneys who served as guardians ad litem in no fewer than 315 cases listed by Monahan for payment were not employed by that law firm. Rather, those attorneys were members of an informal confederation of lawyers – some of whom work for other firms – known as the "Monahan Coalition."

  The following is a summary of the cases reported by coalition member:

Monahan Coalition Member	Number of Cases Reported
Kristin Contryman	24
Jamie Cooper	58
Susan Reff	87
Timothy Watts	72
Brandie Fowler	44
Peter Pirsch	30
Total	**315**

Note: Because some of the cases had different guardians ad litem from this list at different points in time throughout the audit period, the APA used the guardian ad litem providing service at the end of the case, or as of June 2013.

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One of these cases handled by Brandie Fowler, who now is affiliated with Higgins Law in Omaha, was included both in Monahan's October 2012 listing and billed to the Court by Ms. Fowler for that same month. The County paid Higgins Law $348 for the billed amount. Per the Monahan representative, Ms. Fowler left the Monahan Coalition in September 2012; however, the case remained on the Monahan listing for October.

The APA also identified numerous instances in which the guardians ad litem appointed initially by the Court were not the same individuals who attended subsequent hearings. The APA found one instance in which an attorney not employed by Incontro attended a court hearing. In 163 cases assigned to Monahan, members of the informal Monahan Coalition performed some of the contractual guardian ad litem duties.

Upon learning of the existence of the Monahan Coalition, the APA contacted the Board's accountant on September 13, 2013, requesting information about the relationship between Monahan and the Monahan Coalition. Unable to provide the requested details, the accountant offered to obtain needed clarification from the contractor.

On September 18, 2013, in response to the accountant's inquiry, the attorney representing Monahan explained:

> *Monahan and Monahan is known colloquially as both the Monahan Group and the Monahan Coalition. A list of the members is posted by the Douglas County juvenile county court administrator on the bulletin board in the work/mail room of the juvenile court. Current members include Maureen Monahan, James Monahan, Kristin Contryman, Jamie Cooper, Susan Reff and Timothy Watts. Some members of the group also receive private appointments for delinquencies, parent representation. They bill separately for those non-contract cases as specified by the rules of the court.*

The APA understood the above assertion – that "Monahan and Monahan is known colloquially as both the Monahan Group and the Monahan Coalition" – to mean that the dual designations refer to the same entity.

However, on October 29, 2013, the attorney for Monahan responded to additional APA inquires regarding the nature of the Monahan Coalition by pointing out:

> *The six individuals referred to in your question are not employees nor are they subcontractors. There are no written agreements except the contract with the County. They are compensated based on the maximum number of contract cases in their caseload. The following attorneys joined the coalition at the onset of the Douglas County contract:*
>
> *Brandie Fowler, she left the program in September 2012.*
>
> *Kristin Countryman [sic], Timothy Watts and Susan Reff are still with the coalition.*
>
> *Peter Pirsch left the coalition at the end of 2012 and Jamie Cooper joined the coalition in October 2012.*

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In addition to describing Monahan and Monahan as a "common law partnership," that same response contained the following description of the Monahan Coalition's operations:

> *In 2003, the County Board solicited bids from Law Firms, sole practitioner [sic], and what was defined by Kathy Kelley, the then Chief Administrative Officer for Douglas County, as a coalition of independent lawyers joining together to handle cases such as Guardian ad Litem cases for the county. The attorneys were contracted with to both handle GAL cases as well as to manage the coalition of independent lawyers handling GAL cases in Douglas County Juvenile Court. These independent lawyers are neither employees nor subcontractors [of Monahan and Monahan].*

This more expansive characterization contradicts the previous month's claim that the term "Monahan Coalition" is merely a colloquialism for Monahan. In fact, described as a "coalition of independent lawyers joining together to handle cases," the Monahan Coalition is clearly a unique entity that, while sharing many of the same members, is distinct from Monahan and Monahan proper.

Moreover, contrary to the later claim that the Board contracted with the independent attorneys partly "to manage the coalition of independent lawyers handling GAL cases in Douglas County Juvenile Court," the agreement with that Board makes no mention of either a coalition of attorneys or any management duties relating to such.

Of greater importance is the fact that substituting an informal coalition of independent lawyers, the Monahan Coalition, for the law firm expressly designated in the contract, Monahan, contravenes the spirit, if not the actual letter, of the contractual prohibition against subcontracting. Section VIII on the Monahan contract states, in relevant part:

> *Contractor shall not subcontract any of the cases assigned to it under this contract without the prior written consent of Douglas County.*

Although the responses to the APA's inquiries maintain that the members of the Monahan Coalition are "neither employees nor subcontractors" of Monahan, the use of attorneys belonging to the coalition gives rise to the very circumstance that Section VIII was clearly implemented to prevent – namely, the unilateral substitution by the contractor of attorneys either unknown to or unapproved by the Board.

Confusion as to the identity of the performing party or parties to the agreement renders impractical both proper performance and enforcement of intended contractual obligations.

We recommend the Board take action to clarify who is to provide guardian ad litem services under the Monahan contract.

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Board's Response: The APA expressed concern regarding the description of "The Monahan Coalition" (a.k.a. the "The Monahan Group"), which is a coalition of attorneys providing services under the umbrella of the contract signed by Jim Monahan and Maureen Monahan. The APA's report recommends that "the Board take action to clarify who is to provide guardian ad litem services under the Monahan contract."

When the RFP for guardian ad litem services was advertised and a contract was subsequently negotiated with Monahan in 2003, it was understood by both parties that Monahan had submitted its proposal as a coalition of attorneys. The performance of the attorneys involved in that coalition is ultimately the responsibility of Jim and Maureen Monahan, who signed the current contract. The subcontracting clause is intended to prevent the contractor from subcontracting the work to attorneys who are outside of the coalition. Douglas County does not have any input or control over which attorneys provide guardian ad litem work under either of the two contracts, just as it doesn't have any input or control over which attorneys the court appoints to do guardian ad litem work outside of the contracts.

The County Board will take the APA's recommendation under advisement and will consult with its attorney to determine the appropriate course of action.

The APA's report identified several other areas of concern regarding the two guardian ad litem contracts and has offered several recommendations on how the County Board should address those concerns. While some of those recommendations may be appropriate to negotiate into the current guardian ad litem contracts, and any subsequent guardian ad litem contracts that the County Board may enter into, the County Board is concerned about its legal ability provide the level of auditing that the APA recommends.

Attorney-client privilege prevents the County Board and the Clerk/Comptroller from obtaining many types of specific information as to how the guardians ad litem represent their clients. It is important to note that Douglas County is not the client in any of the guardian ad litem cases. The client is the youth whom the guardian ad litem is representing.

APA Response: As addressed thoroughly in the comment, the contract between the Board and Monahan makes no mention whatsoever of any coalition of attorneys. If, as the Board now claims, such an arrangement was "understood by both parties," that understanding should have been memorialized in the written terms of the agreement. Therefore, our recommendation stands that the Board should take steps to clarify who is allowed to provide services under the contract.

Furthermore, if the Board is unable to monitor the services provided under its own contracts, serious consideration should be given as to whether such contracts are appropriate.

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3. Inadequate Internal Controls Over Non-Contract Attorney Payments

As pointed out already, the Court may appoint other attorneys not under contract with the Board to serve as guardians ad litem in juvenile cases. The Court may also appoint counsel for any party determined to be indigent or for any other reason deemed appropriate.

The fees associated with non-contract attorney appointments were paid out of one object account, which is designated as the "attorney fees" account in the Court's accounting records. Out of that account have been paid the costs of certain guardian ad litem services for children or parents, as well as other attorney fees – including the expenses of special prosecutors and similar appointments, etc.

The County paid 183 attorneys a total of over $4.8 million for non-contract attorney services during the two-year audit period. This includes services for attorney for parent, attorney for child, GAL for parent, GAL for child, and special prosecutor. A complete listing of these attorney payments can be found in **Exhibit A**.

In order to be paid, all non-contract attorneys are required to submit to the Court an itemized invoice, which must include a description of each service rendered, the date of the service, and the amount of payment requested for each service. The Court has specific instructions that the attorneys are to follow when submitting invoices for payment. Those instructions are included in **Attachment B**.

The APA had tested only a small sample of payments to five non-contract attorneys before it became readily apparent that the Court lacked adequate controls over that payment process. The following issues with the Court's method of compensating non-contract attorneys were identified.

a) Hearing Attendance Documentation

Hundreds of hearings are held daily in the Court. The Court's process for each hearing is to have its staff prepare a gold sheet to document, among other things, the parties in attendance. All parties are instructed to notify the receptionist of their presence for the hearing. After the hearing, the judges' staff uses the gold sheets to prepare the written orders for the hearings that the judges sign. These written orders are to be scanned into JUSTICE.

According to the non-contract attorneys who met with the APA, the attorneys may not notify the receptionist of their presence for a particular hearing for a number of reasons. Some of the examples provided to the APA included: attorneys who are held up in another courtroom hearing and who may arrive late to the scheduled hearing; attorneys who are unexpectedly asked to fulfill the role of guardian ad litem; and long lines to check-in with the receptionist.

Additionally, in some instances, such as for informal check hearings, gold sheets may not be used due to the volume of hearings held on that day. In these instances, there may not

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be a record of attendance at these hearings. The Juvenile Court's Drug Court program also does not document those in attendance at hearings. And finally, there may be instances in which a party's attendance at a hearing is inadvertently omitted from the written court order.

The Court has also inconsistently documented court appearances in its orders, making it difficult to determine those actually in attendance. Ordinarily, those in attendance at the hearing will be listed within the first few paragraphs of a court order. The Court Administrator explained that, if an attorney is appointed at a hearing, he or she may not be listed with those in attendance in the opening paragraphs of the order. Conversely, the APA found examples of attorneys who were appointed in the court order being listed in the opening paragraph with those in attendance. Again, this inconsistency makes it difficult to ascertain those actually in attendance.

The Court explained that its official record is the transcript. However, due to the cost of the transcript, as described previously in the background section, it is not cost efficient in the Court's review of invoices submitted to pay for a copy of each transcript to verify attendance at hearings. Therefore, it is imperative that the Court orders in JUSTICE accurately reflect the attendees at each hearing.

The Court lacks adequate procedures to ensure attorneys are in attendance at hearings before processing the payment to the attorney, as will be shown below and in the following comment. Without adequate procedures to ensure the invoices from the attorneys are supported by adequate documentation, there is an increased risk of loss or misuse of County funds.

> We recommend the Court implement procedures to ensure that hearing attendance is adequately documented in the Court orders in JUSTICE, enabling the Court to perform a cost-efficient review of orders prior to payment.

Court's Response: Attorneys are officers of the court and have to submit a motion for attorney fees in which they affirm it is an accurate representation of services performed. The court is inclined to believe what an attorney states in his or her invoices. The court also verifies that a hearing occurred on or about the date in the invoice provided by the attorney prior to payment. If the hearing date is within a day or two of the date in the invoice then the correct hearing will be noted on the invoice as it is a minor clerical error on the attorney's part. If there is no hearing in JUSTICE at or near the date indicated in the invoice, then it will be returned unpaid to the attorney with directions to correct and resubmit the invoice. Additionally attorneys will be specifically named in court orders if they are not present. Please note attorneys are subject to discipline up to and including the loss of their license to practice law for misrepresentation.

Attorneys will be included in the transcripts which are the official record of the Court.

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Finally, due the very high volume of cases and current judicial resources, courtrooms may run behind schedule. If an attorney is delayed in one courtroom which is behind schedule, the future hearing in the other courtroom may begin without the attorney being present. This lessens the "domino effect" of delays in one courtroom affecting other courtrooms.

APA's Response: The APA recommended the Court implement procedures to ensure hearing attendance is adequately documented. Although the Court's procedure is to verify that a hearing occurred "on or about" the date on the invoice submitted, the Court is not ensuring the attorney was actually present at that proceeding.

Moreover, as detailed in Comment and Recommendation Number 4 below, our review of payments to a very small sample of only five attorneys revealed 88 instances in which the hearing date on the invoice did not match that in the court order. Approximately half of the incorrect 88 hearing dates were wrong by three or more days, which is strong indication of a need for improvement.

b) Review of non-contract invoices

In its testing, the APA found problems with the payment of attorney fees by the Court, including a lack of adequate documentation in the court orders to support attendance at hearings, errors in service dates, and duplicate payments to attorneys. Some examples are set out below.

- The APA identified over 130 instances of hearing dates on the attorneys' invoices that did not agree to the actual hearing dates found on the written court orders in JUSTICE. The APA also found an additional 44 cases in which there were insufficient court records to verify if the court appearances included on the attorneys' invoices actually occurred. See **Comment and Recommendation Number 4**.

  The Court's procedure for reviewing non-contract attorney billings is supposed to include tracing the court dates listed in the detailed invoices to those in JUSTICE or the court records. Given the number of incorrect dates found in our testing of payments made to only five attorneys, it appears the procedure is not working as intended. The APA also noted several instances where the Court accounting clerk changed the service dates on the invoices in order for them to agree to the dates in JUSTICE.

  The following example illustrates such a change. Per the invoice, the service date was February 8, 2013; however, the actual date of the hearing was February 7, 2013. When the accounting clerk verified the invoice date with a check mark, she changed the date to February 7, 2013.

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		Hrs/Rate	Amount
1/9/2013	Intro letter to client with copy of court order	0.20 60.00/hr	12.00
1/17/2013	Phone call to client's mother	0.10 60.00/hr	6.00
1/29/2013	Phone call from client's mother.	0.10 60.00/hr	6.00
2/8/2013	Court Appearance at Arraignment hearing. Meeting with client and his mother and Region VI [redacted]	1.00 60.00/hr	60.00
2/27/2013	Letter to client with copy of court order	0.15 60.00/hr	9.00
	For legal services rendered	1.55	$93.00
	Balance due		$93.00

- The APA identified two duplicate attorney payments of $720 apiece that were processed by the Court. After receiving the duplicate payment, the law firm notified the Court and returned the second check. As a result, the County voided the duplicate billing invoice and check.

Attorney	Order Date	Date Paid	Amount Paid
Attorney #6	3/19/2013	3/26/2013	$720
Attorney #6	3/26/2013	4/2/2013	$720

The Court's payment procedure included entering invoice dates into the billing database in order to ensure that subsequent invoices have not been received for the same services. Given that a duplicate payment was processed and paid, however, it does not appear that this process was adequately performed.

Without an adequate review of all non-contract attorney invoices submitted for payment, there is an increased risk of payment errors, including inaccurate service dates and duplicate payments – all of which could result in the loss of County funds.

> We recommend the Court strengthen its procedures over the accuracy of payments made to non-contract attorneys. Prior to payment, court staff should utilize court orders in JUSTICE to perform a cost-efficient review of the invoices submitted by verifying the attorneys' presence at hearings. We also recommend the Court ensure service dates on invoices are accurate and that duplicate payments are not made.

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Court's Response: With respect to the hearing dates on the attorneys' invoices not agreeing to the actual hearing dates found in JUSTICE, the court processes approximately 150-200 attorney invoices each and every week. Staff will check JUSTICE and if the hearing date is within a day or two of the date in the invoice then the correct hearing will be noted on the invoice as it is a minor clerical error on the attorney's part. If there is no hearing in JUSTICE at or near the date indicated in the attorney's invoice, then the invoice will be returned unpaid to the attorney with directions to address the inconsistencies and resubmit the invoice.

Corrective action taken to prevent duplicate payments: The attorney fees entry screens were modified to prevent duplicate attorney payments from being processed. This was brought to the APA's attention during a site visit.

APA Response: As explained in our immediately preceding response, the Court does not verify the attorney's attendance at a specific proceeding, only that a hearing took place sometime around the date listed on the invoice. Again, the Court's procedures should be reviewed and strengthened to ensure accurate payments are made.

c) Lack of Documentation to Verify Attendance at Hearings

The Court lacked procedures for ensuring that appropriate documentation existed to support the attendance at hearings by attorneys appointed as guardians ad litem . Section 43-272.01(2)(a) specifies that a guardian ad litem must attend client hearings, stating that he or she:

> *Is appointed to stand in lieu of a parent for a protected juvenile who is the subject of a juvenile court petition, shall be present at all hearings before the court in such matter unless expressly excused by the court, and may enter into such stipulations and agreements concerning adjudication and disposition deemed by him or her to be in the juvenile's best interests[.]*

From a review of the information available in JUSTICE, the APA identified the following examples of non-contract attorneys, as guardians ad litem, whose attendance at hearings was not documented in the written court orders:

Case Example	Attorney	Hearing Dates	APA Notes
1	Attorney #4	07/06/2011	
2	Attorney #4	02/06/2012	
3	Attorney #4	03/20/2012	
4	Attorney #4	03/27/2012	
5	Attorney #4	06/19/2012	
6	Attorney #1	11/15/2012	The attorney indicated the date on the invoice should have been 11/16/2011 and not 11/15/2011.
7	Attorney #1	03/18/2013	The attorney's appearance was not listed with the other parties in attendance on this order. The attorney was appointed on this order, which, according to the Court Administrator, means the attorney was in attendance.
8	Attorney #1	03/18/2013	The attorney's appearance was not listed with the other parties in attendance on this order. The attorney was appointed on this order, which, according to the Court

Case Example	Attorney	Hearing Dates	APA Notes
			Administrator, means the attorney was in attendance.
9	Attorney #5	11/29/2011	The attorney indicated the hearing was part of a mass hearing and, even though his/her presence was not noted, he/she attended the hearing.
10	Attorney #5	01/10/2012	According to the attorney, it is clear that he/she was present at this hearing because he/she was present at another hearing for a different case on that same date.
11	Attorney #5	02/21/2012	The attorney indicated the hearing was part of a mass hearing and, even though his/her presence was not noted, he/she attended the hearing.
12	Attorney #5	03/19/2013	

Additionally, the APA found that these attorneys had submitted billings indicating they had attended the hearings noted above. **Comment and Recommendation Number 4,** below, provides more specific information regarding these billings.

Without adequate procedures to ensure the non-contract attorneys attend the client hearings, there is an increased risk that they may not be fulfilling the statutory duties of a guardian ad litem.

> We recommend the Court review the court orders in JUSTICE to ensure the court-appointed attorneys are attending client hearings in compliance with the requirements of § 43-272.01(2)(a).

Court's Response: Please see the Court's response to APA recommendation under comment 3a) above regarding Hearing Attendance Documentation.

d) Guardian Ad Litem Compliance

The Court does not perform a documented review of the appointed cases to ensure that non-contract guardians ad litem are in compliance with statutory consultation requirements. The invoices submitted by the attorneys often include the dates of meetings or consultations with their clients; however, the Court lacks a documented procedure for verifying any of that information.

As noted in the Background Information section of this report, § 43-272.01(2)(d)(i) directs a guardian ad litem to consult "with the juvenile within two weeks after the appointment and once every six months thereafter . . . ."

The APA selected five guardian ad litem cases from each of the five non-contract attorneys whose payments were selected for testing to test compliance with the statutory consultation requirements. For three of the five attorneys, the APA found nothing to document that they had consulted with their clients within two weeks after the appointment, as noted below.

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Case Example	Attorney	Date Appointed	Date of First Consultation for Case	Time from Appointment to First Consult	Type of Meeting
1	Attorney #2	11/7/2011	12/5/2011	28 days	Conference with Child
2	Attorney #2	12/17/2012	N/A	N/A	There was documentation for a visit with child on an invoice for a different case.
3	Attorney #2	5/7/2012	6/25/2012	49 days	Visit with Child per invoice
4	Attorney #4	8/6/2012	8/24/2012	18 days	Disposition Hearing
5	Attorney #1	11/29/2012	1/9/2013	41 days	Detention Hearing
6	Attorney #1	9/6/2012	10/10/2012	34 days	Meeting with Child per invoice
7	Attorney #1	5/1/2012	11/1/2012	184 days	Conversation with Children

The APA also identified two cases in which the guardian ad litem did not consult with the clients within six months of the previous visit.

Case Example	Attorney	Meeting Date	Meeting Date	Issue
1	Attorney #2	9/6/2012	3/12/2013	Time between visits was 6 months and 6 days.
2	Attorney #2	1/18/2012	9/5/2012	Time between visits was 6 months and 49 days. *

* The invoice indicated that on 9/5/2012, the attorney had a discussion with the child.

Because no statutory definition is provided for the term "consultation," as used in § 43-272.01(2)(d)(i), precisely what constitutes such contact by a guardian ad litem in unclear. According to some of the non-contract attorneys whose payments were selected for testing, however, merely attending a court hearing at which the client was present satisfied the consultation requirement.

Failure to perform a documented review of contacts between appointed non-contract guardians ad litem and their clients increases the risk of noncompliance with § 43-272.01(2)(d)(i).

> We recommend the Court perform a documented review of the appointed non-contract guardian ad litem cases to ensure compliance with the client consultation requirements of § 43-272.01(2)(d)(i).

Court's Response: The APA can only determine that the attorneys in question did not bill for that time on that particular case, not that the attorneys did not meet with their clients and that the court did not review those cases for compliance.

Please also note when the child(ren) is/are removed from the home and placed into foster care or change placement, caseworkers for the Department Health and Human Services (HHS)

or its contractor Nebraska Families Collaborative (NFC), are required to provide contact information to the GAL so they can know their clients whereabouts and make contact to meet their statutory obligations. This may not always happen in a timely manner. Other reasons for delays include, scheduling conflicts of the child and foster parent, out of state placements, or clients who are "on the run."

Corrective action: The Court will continue to monitor all attorneys who practice before the Court. If issues are identified those attorneys are subject to removal from the case and/or subject to discipline up to and including loss of their license to practice law.

APA Response: The APA reviewed the invoices that were provided to the Court to support the services billed. The Court offered no other support to document that it had ensured statutory compliance for each case. If the Court believes the invoices to be insufficient, then corrective action should be taken. Likewise, the statutory language is clear and makes no provision for the extenuating circumstances mentioned. That current law was the proper criteria used by the APA for testing purposes.

e) Court-Appointed Attorneys

The APA found that the Court routinely appoints, at county expense, gratis legal counsel in juvenile court cases on the grounds of indigence. In doing so, however, the Court does not typically document proof of eligibility to receive such taxpayer-funded legal representation.

The APA found one example, dated July 25, 2011, in which the Judge identified a child's family as not being indigent. However, from April 2012 through June 2013, the Court paid $1,466 in attorney fees for the child. Below is an excerpt of the Arraignment Order/First Appearance that was signed by the Judge.

ADVISEMENT:
- ❑ Waive speedy trial
- ❑ That the petition was read in open Court / waived in open court.
- ❑ That said child in interest was advised of his/her rights pursuant to Neb. Rev. Stat. §43-279 (Reissue 2008).
- ❑ That said child waives notice and service of the petition.
- ❑ That said child waives presence and appointment of legal counsel.
- ❑ That said child requests the appointment of legal counsel and an indigency inquiry was held.
- ❑ That said child adjudged indigent, Public Defender appointed.
- ❑ That said child adjudged not indigent.

FILED JUVENILE COURT AS COUNTY, NEBRASKA JUL 26 PM 2:07 JOHN M. FRIEND CLERK DISTRICT COURT AND EX-OFFICIO CLERK OF THE JUVENILE COURT

As noted, the child was adjudged not indigent. In March 2012, the mother filed a financial affidavit with the Court; however, for this case, there was no order from the judge appointing the attorney based on indigence. In the other case for this child, the judge appointed the attorney to represent the child on March 6, 2012.

Neb. Rev. Stat. § 43-272(1) (Reissue 2008) authorizes the Court to appoint, at county expense, legal counsel for a juvenile whose parent or guardian is indigent. That statute provides, in relevant part:

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> *When any juvenile shall be brought without counsel before a juvenile court, the court shall advise such juvenile and his or her parent or guardian of their right to retain counsel and shall inquire of such juvenile and his or her parent or guardian as to whether they desire to retain counsel. The court shall inform such juvenile and his or her parent or guardian of such juvenile's right to counsel at county expense if none of them is able to afford counsel. If the juvenile or his or her parent or guardian desires to have counsel appointed for such juvenile, or the parent or guardian of such juvenile cannot be located, <u>and the court ascertains that none of such persons are able to afford an attorney, the court shall forthwith appoint an attorney to represent such juvenile</u> for all proceedings before the juvenile court . . . .*

(Emphasis added.) The above statutory language indicates that the Court is to ascertain whether the juvenile qualifies to receive legal representation paid for by the County. The appropriate process for making and documenting that determination is not specified, though.

In response to an inquiry by the APA regarding the Court's procedure for documenting its determination as to whether a juvenile qualifies for court-appointed legal counsel paid for by the County, the Court Administrator explained:

> *For your question regarding appointment of an attorney for the child (as opposed to the guardian ad litem) there are many factors the court will consider. All children are indigent per se. There may be financial affidavits on file for the parent, or a judge will inquire as to financial ability to pay by examining the person under oath if that person comes to court without having completed a financial affidavit.*

The Court's failure to document the proof obtained or procedure used for each determination of juvenile indigence gives rise to concerns regarding possible improper expenditures of County funds for free legal services to those who are, in fact, not indigent.

Although the focus of the present audit work is not the Court's method of appointing legal counsel for juveniles who claim to be indigent, the APA believes the lack of documentation for determinations of indigence is an important issue that merits attention nonetheless.

> We recommend the Court consider implementing procedures for obtaining and documenting proof of indigence before appointing legal counsel, at County expense, for juvenile cases.

Court's Response: Please note on the case example provided above by the APA, there is a financial affidavit in the legal file signed on March 6, 2012. The case in question began as a private hire. The attorney was appointed on March 6, 2012 on a related case as there were multiple open cases involving the attorney's client and the client's siblings during this time frame.

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There is typically an order of indigency on file for a 3A (dependency/neglect) case which usually begins first and is a case in which the parents are alleged to have harmed or failed to provide for their child(ren). Subsequently, a child who is subject to a 3A case may have a delinquency or status case filed against him or her by the prosecutor. The financial affidavit or inquiry for the parent(s) in the first case will "flow through" to the subsequent case(s) filed. The Juvenile Court is a fast paced environment and although it would be ideal to have a financial affidavit completed for each case, in reality it does not always happen. Also, if a financial affidavit has not been completed prior to the hearing, the court may ask the parent, under oath or affirmation, questions to determine indigence. Thus, although there is not always a financial affidavit there is always an inquiry by the Court under oath or affirmation.

APA's Response: The APA's sole concern was with the lack of documentation supporting those procedures. As the Court readily acknowledges, not every financial affidavit is completed or included in the case file for each case. Moreover, any questioning under oath regarding client indigence is similarly undocumented in the court orders. As stated clearly in the recommendation, the Court should implement procedures to document its determination – no matter how that decision is made – for each case.

4. <u>Non-Contract Attorney Payments</u>

When testing payments made by the County to non-contract attorneys, the APA first obtained a complete listing of those payments from July 1, 2011, to June 30, 2013. This listing was subtotaled by attorney (see **Exhibit A**), and payments to five non-contract attorneys were selected for testing. Those testing procedures included a review of all invoices submitted by each attorney during the two-year period to:

- Ensure invoices were submitted to the Court in a timely manner.
- Verify that court appearance dates for which time was billed agreed to court records and that the attorney was noted as being present during applicable court proceedings.
- Confirm the attorney was appointed by the Court to represent the client during the time the services were provided.
- Check the mathematical accuracy of the invoices and amounts paid.
- Examine invoices for potential duplication of services provided.
- Calculate the total time billed per day among all cases for each attorney to ensure the time billed on a single date was reasonable.
- Substantiate that travel costs were supported by documentation in accordance with the Court's "Attorney Travel Policy."

In many instances, the non-contract attorneys billed for phone calls, emails, or other conversations related to the case that occurred outside of court hearings. This information was documented on the invoices, but neither the Court nor the APA performed procedures to verify its accuracy.

The following issues were noted during the testing of payments to the five non-contract attorneys.

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a) Invoices Not Submitted Timely

During the two-year audit period, the APA found 271 invoices that were not submitted to the Court timely. All of these invoices were paid by the Court, regardless of how significant the delay of their submission. As illustrated in the table below, invoices were received and paid by the Court up to 42 months (nearly three-and-a-half years) after the initial service had been provided. See **Exhibit B** for a complete listing, along with additional details, of these 271 invoices.

Attorney	Untimely Invoices	Range of Months from Initial Service Provided to Court's Receipt of Invoice
Attorney #2	90 of 106	42.3 to 3.5 months
Attorney #1	29 of 530	15.5 to 3.2 months
Attorney #4	94 of 1,363	9.6 to 3.0 months
Attorney #3	22 of 426	6.7 to 3.2 months
Attorney #5	36 of 649	6.6 to 3.3 months
Total	**271**	**42.3 to 3.0 months**

Neb. Rev. Stat. § 23-135(1) (Reissue 2012) provides, in relevant part:

> *All claims against a county shall be filed with the county clerk within ninety days from the time when any materials or labor, which form the basis of the claims, have been furnished or performed . . . .*

Utilizing the above statute as a reasonable criterion for testing purposes, the APA counted as untimely any invoice submitted more than three months after the service was provided. Citing unpublished case law, however, the Court Administrator contends that § 23-135(1) is not applicable to payments for court-appointed legal services.

Interestingly, the Court's own internal policies (Page 1, Billing procedures) require attorneys to submit their invoices far more frequently, stating:

> *All billing shall be done monthly unless you have performed less than fifty ($50) dollars of work (any combination of fees and/or other reimbursable costs) on the case.*

The APA's use of a three-month deadline for testing the timely submission of attorney invoices is quite lenient in light of the Court's own, much more rigid, policy requiring attorney billings to be made monthly.

Regardless of the criterion used, the billing data compiled by the APA reveals clearly that the County and Court are not requiring attorneys to submit invoices within a reasonable time frame, much less in accordance with the Court's own internal policies. Such laxness is problematic given that, among other things, the timely filing of invoices is vital to the ability of the Board to manage an annual budget efficiently.

COMMENTS AND RECOMMENDATIONS

We recommend the County and Court implement procedures to ensure invoices for legal services are submitted timely, if not monthly, as mandated by the Court's own internal policy.

Court's Response: The Court believes the APA is misinterpreting §23-135(1) as this general statute does not apply to attorney fees. Rather this statute only applies from claims arising "ex contractu" (arising out of a contract). The court believes that the controlling payment statute in Juvenile Court is §43-273 which is silent to the time permitted for an attorney to submit a bill. However, apparently the APA believes it, rather than the specific payment statute and the Court, is in a better position to determine what is timely and/or reasonable.

The APA is correct in stating that the court has instructed attorneys to submit bills monthly. However, the instructions are qualified as to submit monthly "unless you have performed less than fifty ($50) dollars of work." Attorneys are also reminded via letters, phone calls, and in-person to submit bills monthly. This is done so the court may more accurately gauge the costs per fiscal year by submitting bills more frequently. However, as noted above there is no set time limit to submit bills. If an attorney submits a bill within a reasonable amount of time after the case closes, then the court will approve reasonable fees.

APA Response: As made clear in the comment, the APA referenced § 23-135(1) as a reasonable criterion for testing purposes only. The APA made specific note of the Court Administrator's contention that § 23-135(1) is not applicable to payments for court-appointed legal services. The APA also pointed to the Court's own internal policy, which requires monthly attorney invoice submissions. Additionally, the APA's recommendation made no mention of § 23-135(1). Instead, we recommended merely that the Court "implement procedures to ensure invoices for legal services are submitted timely, if not monthly, as mandated by the Court's own internal policy." Thus, the Court's claim that the APA has somehow misinterpreted § 23-135(1) is baseless. Additionally, the Court's own written policy – which, as explained already, requires all billings to "be done monthly" – belies the counterintuitive claim that "there is no set time limit to submit bills." The APA's pointing out the obvious has nothing to do, therefore, with any supposed belief that we are "in a better position [than the Court or statute] to determine what is timely and/or reasonable." If the Court believes that its own written policy conflicts with § 43-273, then corrective action should be taken. Finally, the APA does not consider delays of up to three and-a-half years in submitting billings to be reasonable. In fact, there does not appear to be a valid reason that attorneys are unable to submit bills within 90 days – which, if not binding upon the Court under § 23-135(1), would serve as a far more reasonable timeframe nonetheless. Finally, it is still important to note that allowing attorneys to file such late billing jeopardizes the ability of the County to manage it's budget appropriately.

b) Unsupported Court Appearances

Each of the five non-contract attorneys submitted multiple invoices claiming court appearances, which the APA found to be unsupported by available court records. Some court documents indicated clearly that the attorneys were not present at the claimed proceedings.

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The following table sets out the APA's findings with regard to the claimed court appearances at issue.

Attorney	Unsupported Appearances	Hours Billed	Amount Billed
Attorney Billed for Attendance at Court Hearing; Court Order Does not List Attorney as Present			
Attorney #4	21	10.85	$651.00
Attorney #2	4	3.83	$229.80
Attorney #3	3	2.80	$168.00
Attorney#1	6	3.10	$186.00
Attorney #5	9	2.65	$159.00
Subtotals	**43**	**23.23**	**$1,393.80**
Hearing Date on Invoice Does not Match Hearing Date per Court Order			
Attorney #4	49	30.93	$1,855.80
Attorney #2	7	12.99	$779.40
Attorney #1	9	12.60	$756.00
Attorney #5	20	7.85	$471.00
Attorney #3	3	4.50	$270.00
Subtotals	**88**	**68.87**	**$4,132.20**
Insufficient Records to Verify Court Appearance			
Attorney #4	20	186.91	$11,214.60
Attorney #3	5	5.90	$354.00
Attorney #1	13	5.80	$348.00
Attorney #5	5	2.93	$175.80
Attorney #2	1	0.33	$19.80
Subtotals	**44**	**201.87**	**$12,112.20**
Totals	**175**	**293.97**	**$17,638.20**

To illustrate, Attorney #4 submitted an invoice to the Court that included 0.35 hours for an appearance at a hearing on March 28, 2013. Below is the relevant portion of that invoice. The red checkmark next to the claimed appearance indicates that court staff supposedly verified the attorney's presence on that date for the case.

		Hrs/Rate	Amount
1/15/2013	Letter to client with copy of Motion to Revoke and Notice of Hearing	0.15 60.00/hr	9.00
3/28/2013	Court Appearance at MTR probation hearing.	0.35 60.00/hr	21.00
4/10/2013	Letter to client with copy of court order	0.15 60.00/hr	9.00
5/23/2013	Court Appearance at MTR probation.	0.35 60.00/hr	21.00
5/24/2013	Letter to client with copy of last court order	0.15 60.00/hr	9.00
	For legal services rendered	1.15	$69.00

Court orders state explicitly, however, that the attorney was not present at the hearing on that date. In fact, the hearing was actually rescheduled for May 23, 2013, due to the attorney's absence. As the invoice above illustrates, the attorney billed for the court appearance on the rescheduled date as well.

This matter came on for motion to revoke probation hearing on this 28th day of March, 2013, before the Honorable Douglas F. Johnson.

Present in camera were [redacted] Probation Officer.

The next hearing date is a motion to revoke probation hearing on May 23, 2013 at 8:45 a.m.

Being fully advised in the premises, the Court finds:

1. That notice, service and jurisdiction of the Court in this matter are proper;
2. That this matter shall be reset as the mother is ill;
3. That counsel failed to appear for the scheduled hearing;
4. That the Court notes that counsel for the minor child was stuck in another courtroom;
5. That this matter shall be **reset for a motion to revoke probation hearing on May 23, 2013 at 8:45 a.m.** unless application is made for a hearing prior thereto. **(Counsel shall notify client of scheduled hearing date and time)**,

AND IT IS SO ORDERED.

In total, the APA found 43 instances in which the five attorneys billed for court appearances not supported by court records. In most cases, the court records were not as explicit as the above example; rather, the attorney was simply not among those listed as being present at the hearing. See **Exhibit C** for additional details regarding the 43 instances noted.

Other court records revealed instances in which the appearance date provided on an attorney's invoice did not match the actual date of the court proceeding. There were 88 such occurrences noted, as outlined in the table on the previous page. See **Exhibit C** for additional details.

Lastly, for a number of other cases summarized in the table on the previous page, the court records were insufficient to verify whether the attorney was present at the claimed proceeding. Though confirming the occurrence of specific proceedings, some court records fail to identify the individuals in attendance. Meanwhile, certain attorney invoices lacked the detail needed to make a substantive inquiry of the claim presented. Again, see **Exhibit C** for additional details.

Section 43-272.01(2)(a) directs guardians ad litem to "be present at all hearings before the court in such matter unless expressly excused by the court . . . ." Additionally, sound business practices require not only that all payments for services have supporting documentation but also that such documentation is checked for accuracy.

Without procedures in place to ensure that billings for court appearances are complete and accurate, there is an increased risk of County funds being improperly paid for services not rendered – not to mention additional uncertainty regarding compliance with § 43-272.01(2)(a)

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We recommend the Court strengthen its procedures for verifying all non-contract attorney billings for services provided, especially those pertaining to court appearances, by comparing the details of such claims to the information contained in relevant court records.

Court's Response: The court verifies that a court hearing occurred at or near the date the attorney indicated in the invoice by cross referencing the date in the invoice with the court's case management system, JUSTICE. Please note there are approximately 3,000 hearings per month.

As previously articulated to the APA, the APA must understand the court does not always identify the parties present in every order. An example would be when a judge is out of the office with no advance notice due to illness, accident, family emergency, etc., and has to reschedule all hearings for a particular date or timeframe.

Please note a majority of the amounts identified by the APA as "insufficient records to verify court appearances" in Exhibit C were for drug court staffings. There are no orders issued for these drug court staffings. However, these hearings are held in court on the record.

APA Response: As made clear already, the Court's method of cross referencing hearing dates does not confirm the attorney's attendance at a particular court proceeding. Therefore, the Court should obtain some kind of documentation to verify the attorney's courtroom attendance – whether for hearings that actually took place or those that were unexpectedly cancelled – prior to making payment. The same is true for drug court staffings, regardless of the absence of formal court orders.

c) Services Billed When Attorney Not Appointed

The APA discovered that non-contract attorneys had billed periodically for guardian ad litem and other legal services rendered prior to being appointed by the Court. In other instances, the attorneys were found to have continued billing for services after their respective appointments had ended – typically, upon termination of the Court's jurisdiction.

For example, Attorney #3 billed the Court for services performed from January 4, 2013, through January 7, 2013, for 1.0 hour, or $60, relating to a case that had terminated on December 4, 2012. This hour was in addition to 0.8 hours, or $48, billed on a previous invoice – also for time after the case had terminated.

In response to the invoice submission, the Court Clerk sent a letter to Attorney #3, stating that the Court does not pay for services billed 10 days after a case has closed. That letter appears below.

Dear [redacted]:

On March 22, 2013, we received the enclosed motion for attorney fees along with an invoice for services rendered from January 4, 2013 through January 7, 2013 in the interest of [redacted].

Our records indicate that this case was terminated on December 4, 2012. We generally allow ten days for attorneys to close their files on terminated cases. Anything billed over ten days after a case has been closed is not eligible for payment except for services performed in preparation of appeals within the statutory timeframe.

If you have any questions or feel that you have received this letter in error, please feel free to contact me at 402-444-6897.

Sincerely,

Sara Seyler
Clerk

Interestingly, despite citing the 10-day policy, the Court paid the full amount of the invoice.

The APA acknowledges that some "wrap-up" time may be necessary after the termination of a case. Therefore, only time in excess of one hour after the case had terminated was designated as questionable. The table below summarizes the APA's findings regarding those cases in which an attorney billed either for time prior to appointment by the Court or for more than one hour subsequent to the termination of such appointment. See **Exhibit D** for additional details.

Attorney	Number of Cases	Amount
Attorney #1	4	$226.80
Attorney #3	5	$181.80
Attorney #4	1	$15.00
Attorney #5	1	$12.00
Attorney #2	1	$9.60
Totals	**12**	**$445.20**

Lastly, the APA was unable to locate documentation of court appointments for 11 cases in which the attorneys billed for guardian ad litem or other legal services. The table below outlines the total amount billed for these cases. See **Exhibit E** for additional details.

COMMENTS AND RECOMMENDATIONS

Attorney	Number of Cases	Amount
Attorney #1	5	$2,836.16
Attorney #5	2	$1,393.80
Attorney #4	2	$453.00
Attorney #3	2	$217.15
Totals	**11**	**$4,900.11**

Section 43-273 provides, in relevant part:

> *Counsel and guardians ad litem appointed as provided in section 43-272 shall apply to the court before which the proceedings were had for fees for services performed.*

(Emphasis added.) The above statute states clearly that fees for legal services are to be paid to attorneys appointed by the Court. In each of the 11 instances noted, court staff failed to monitor the invoices to ensure that the attorneys were, in fact, appointed to the cases for which they sought payment.

Such a lack of review increases the risk that County funds will be improperly spent in contravention of § 43-273.

> We recommend court staff implement procedures for examining attorney invoices to ensure that remuneration is provided only for services rendered, pursuant to a verifiable court appointment.

Court's Response: The APA is correct in stating that the court sends letters that it does not pay for services billed 10 days after a case has closed. However, the same letter (see example provided by the APA) further states "except for services performed in preparation of appeals within the statutory timeframe". Please note attorneys have 30 days to perfect an appeal. During this time attorneys can bill for services even if an appeal is not filed.

The court believes that the APA set an arbitrary "wrap-up" time in excess of one hour to include in its report in an area which it may not fully understand. Please note preparation for appeals can take multiple hours to research, even if an appeal is not filed. The court will continue to monitor the invoices submitted by the attorneys to avoid paying for unnecessary services.

In every example provided by the APA, the court located an order appointing the attorney to the client in another case.

Corrective action taken: If an attorney does not have an order of appointment for that particular case, even though one exists for another case (or cases) with that same client, an attorney will not be eligible for payment on that particular case until an order is in the legal file.

COMMENTS AND RECOMMENDATIONS

APA's Response: The cases identified in this finding were not appealed, as indicated in the Court's response. Those cases simply took longer to wrap up than others. Furthermore, although court orders may have existed in other cases, each case should contain a court order appointing the attorney.

d) Incorrect Amount Paid

The APA found 13 instances in which County payments for non-contract attorney services did not agree to the billed amounts in the invoices provided. Many of the over/under payments appear to have been the result of mathematical or other human errors. The table below summarizes, by attorney, the results of these errors.

Attorney	Instances	Over (Under) Payment
Attorney #1	11	($81.00)
Attorney #5	1	$37.80
Attorney #4	1	$0.60

As an example, on one invoice, Attorney #5 billed for a total of 1.71 hours. However, court personnel incorrectly recalculated 2.34 hours, which was paid. The APA's review determined that the original invoice billing of 1.71 hours was correct, and the Court's erroneous recalculation resulted in an overpayment. According to the Juvenile Court Administrator in an email to the APA on January 10, 2014, Attorney #5 repaid the Court $37.80 for the overpayment after the discrepancy was pointed out by the APA.

In other instances, the total hours listed on the invoice did not agree to the detail provided on the invoice, and the wrong amount was paid. See **Exhibit F** for additional information.

The APA also found some examples that could be payment for duplicate services. The Court procedures require staff to enter into the case management system the date of the last entry from each invoice. The following month, this date is reviewed with the invoice from the current billing period. If any dates on the current billing are the same or prior to the last entry from the previous month, court staff are supposed to follow up with the attorney to ensure the time had not already been paid. This follow-up procedure should be adequately documented.

The APA found four instances of missing documentation for follow-up contacts by the Court in pursuit of invoice irregularities involving repeating billing dates. See **Exhibit G** for a complete listing of those instances.

Without adequate accounting procedures in place to ensure the amounts billed and paid are correctly calculated, as well as not duplicated, there is an increased risk of loss or misuse of County funds.

COMMENTS AND RECOMMENDATIONS

We recommend the Court implement sound accounting procedures to ensure the amounts billed and paid are correctly calculated and not duplicated.

Court Response: Attorneys are contacted to verify the services performed to make sure they were not duplicates. Corrective action taken for duplicative services: Attorneys are now instructed to bill for full rather than partial days. Thus they can no longer submit one bill that ends at 12:00 pm and then submit an invoice for the next month that begins on the same day at 12:01 pm.

APA's Response: The Court should ensure any procedures performed are adequately documented.

e) More Than 12 Hours Billed in One Day or More Than 8 Hours on Weekends or Holidays

When time for all cases billed to the Court was combined by day, four of the five attorneys whose payments from the Court were tested billed in excess of 12 hours within a given day. The table below outlines the number of days and range of hours for a given day for each attorney. See **Exhibit H** for specific dates and hours billed by attorney.

Attorney	Days	Range
Attorney #5	7	14.75 to 12.25 hours
Attorney #4	2	13.30 to 12.45 hours
Attorney #3	6	15.90 to 12.50 hours
Attorney #2	2	12.09 to 12.06 hours
Total	**17**	**15.90 to 12.06 hours**

A work day comprised of 15.90 hours would be the equivalent of working from 7:10 AM until 11:00 PM, with no breaks for breakfast, lunch, or dinner. Additionally, these hours are only for Juvenile Court cases and would not include any other type of legal work performed by the attorney, such as legal work in County or District courts or even in other jurisdictions. Per review of JUSTICE, some of these attorneys do have cases in other counties and courts.

Additionally, three of the attorneys whose payments from the Court were tested billed for eight hours or more on weekends and holidays. The table below details those billings for each attorney. See **Exhibit H** for specific dates and hours billed by attorney.

Attorney	Days	Range
Attorney #5	1	8.50 hours
Attorney #3	1	10.70 hours
Attorney #2	9	11.20 to 8.15 hours
Total	**11**	**11.20 to 8.15 hours**

Sound business practices require court personnel to ensure that claims for payments are reasonable, which should include procedures for the periodic verification of time billed.

COMMENTS AND RECOMMENDATIONS

The failure to protect against the possibility of unreasonable billings increases the risk of payments being made for services not provided, resulting in the potential misuse or loss of County funds.

> We recommend the Court establish adequate procedures for ensuring the reasonableness of claims submitted for payment.

Court Response: The court reviews each bill submitted and the court frequently reduces bills. Bills are reduced for duplicate charges, excessive hours, accounting errors, excessive research, and failure to bill per reimbursement rate. Less experienced lawyers may have bills reduced because they spend too much time preparing for non-complex cases.

It should be noted that many attorneys, as well as other professionals, frequently work more than eight (8) hours in a given day or work on weekends and/or holidays. This typically happens when preparing for a complex trial, preparing written and oral arguments, and filing an appeal.

APA's Response: It is important to note that these attorneys do not work exclusively in the Douglas County Juvenile Court, as they could have cases in other courts, counties, and their private practices. The Court should be aware of instances when an attorney is billing 15.9 hours in a single day to ensure those charges are reasonable and appropriate.

Additionally, the Court does not have a process for determining the total number of hours billed for any given day by attorney.

f) Unsupported Travel Costs

One travel cost reimbursement request submitted by Attorney #3 and paid by the Court was not properly supported in accordance with court policies. That expense reimbursement was for costs relating to a trip to Phoenix, Arizona, to meet with a juvenile client, the case manager, and therapist, among others. The reimbursement request totaled $523.40 and included: $298.90 for airfare; $50 for checked bag fees; $147.65 for a rental car; and $26.85 for meals.

The Court's "Attorney Travel Policy" states, "All commercial air travel should be by the least expensive service available." A flight receipt for $289.90 was merely a copy of the attorney's credit card statement showing the flight purchase – which made it impossible to determine whether, in accordance with the Court's travel policy, the least expensive flight was obtained.

The Court's travel policy also requires the submission of itemized receipts for food costs or the option to claim a per diem amount. However, one meal receipt for $7.36 was not itemized. Lastly, with regard to rental vehicles, the travel policy states:

> *A rental vehicle is a justifiable expense for non-local travel if it is cheaper than other forms of transportation available. Anyone requesting the use of a rental vehicle must demonstrate that it is the least cost alternative.*

COMMENTS AND RECOMMENDATIONS

Despite this clear directive, no documentation was provided to indicate the rental car was the least expensive option.

Not strictly enforcing the Court's travel policy increases the risk of improper payments for ineligible expenditures, resulting in the potential misuse or loss of County funds.

> We recommend court staff review all travel expense reimbursement requests to ensure compliance with the Court's own travel policy prior to making payment.

Court's Response: The Court will continue to review travel costs prior to making payment. Please note in the example provided by the APA the attorney provided the court with itinerary before travelling by reviewing with the administrator the online flight and rental car sites prior to purchase. Please also note the placement center where the attorney visited the client was approximately 32 miles away from the Phoenix airport. Thus, the rental car was the least expensive alternative to a taxi to travel from airport to placement center to lodging and back to the airport. The rental car was also the least expensive alternative to public transportation which would have taken several hours to get from the airport to the placement center. Please also note the attorney stayed with a friend in which the county did not have to reimburse for lodging costs.

APA's Response: Any court review of travel costs should be adequately documented.

5. <u>JUSTICE Court Orders</u>

During testing of court appointments and appearances, the APA found that 13 court orders were not properly imaged into JUSTICE, which is the responsibility of the Clerk of the District Court. On January 16, 2014, the APA reviewed the actual case files at the District Court to determine whether a manual copy of the order existed. As a result, the APA identified orders that were scanned to the wrong cases or that had not been scanned at all into JUSTICE. The following is a summary of the APA's findings.

Court Order (JUSTICE)	Number of Orders
Court Orders Not Scanned Properly	6
Court Orders Scanned to the Wrong Case Number	4
Court Orders Not Scanned	2
Court Orders Scanned After Inquiry by APA	1
Total	**13**

Per the Juvenile Court Administrator, "If a non-contract attorney submits a bill, they will not receive payment by the court until the order of appointment is on file." According to a representative of the Clerk of the District Court, it is policy to scan and image into JUSTICE any documents containing an order.

COMMENTS AND RECOMMENDATIONS

Failure to scan and image all court orders accurately into JUSTICE impedes the process of verifying the accuracy of attorney billings, which increases the risk of the improper expenditure of County funds.

Upon notification of this finding, the Clerk of the District Court staff scanned the above-referenced orders into JUSTICE. However, the APA selected only a small sample for testing; therefore, the likelihood exists that other records have not been correctly scanned into JUSTICE.

> We recommend the Douglas County Juvenile Court and the Clerk of the District Court work together to implement procedures to ensure all court orders are properly scanned and imaged into JUSTICE – thereby, facilitating the process of verifying the accuracy of attorney billings.

Court's Response: Under State law the Clerk of District Court is the official record keeper of the court and is charged with maintaining the paper case file as well as the electronic case file in JUSTICE. As stated above by the APA the Clerk of the District Court is the entity responsible for scanning orders into JUSTICE. Please note this office is run by an elected official under a different branch of government. Please see Board resolution #475 included as Attachment A for the scope of the audit.

Please also note that according to a representative of the Clerk of District Court, during the 2013 calendar year there were 82,241 documents presented in Douglas County Juvenile Court where the Clerk of District Court's Office had to input data into various JUSTICE screens, scan the image of the document into JUSTICE, and place the file stamped document into the paper legal file.

APA's Response: Douglas County Juvenile Court staff is responsible for reviewing JUSTICE to ensure attorney billings are accurate. If there is no order on file in JUSTICE pertaining to services for which an attorney has billed, the Court staff should be following up to determine whether an actual Court order exists. While the APA understands the Clerk of the District Court's Office has a lot of documents to scan and image into JUSTICE, it should be noted that only a small number of cases was tested and numerous issues were found with the documents not being in JUSTICE.

* * * * * * * *

Board's Overall Conclusion: *The County Board's decision to contract for the payment of guardian ad litem work in the Separate Juvenile Court was done in an attempt to reduce the costs that it is statutorily required to pay for that work. To the extent that it is determined that the County has the legal authority to either engage in contracts or to create some other method of controlling those costs, Douglas County will make a good faith effort to implement those recommendations contained in the APA report that it can legally and practically implement.*

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JUVENILE COURT GUARDIAN AD LITEM AND ATTORNEY FEES
PAID BY THE DOUGLAS COUNTY BOARD OF COMMISSIONERS
AND THE DOUGLAS COUNTY JUVENILE COURT

INDEPENDENT ACCOUNTANT'S REPORT

Board of County Commissioners, Douglas County
Omaha, Nebraska

We have examined the accompanying Schedule of Juvenile Court Guardian Ad Litem and Attorney Fees Paid by the Douglas County Board of Commissioners and the Douglas County Juvenile Court for the period July 1, 2011, through June 30, 2013. Douglas County management is responsible for the Schedule of Juvenile Court Guardian Ad Litem and Attorney Fees Paid by the Douglas County Board of Commissioners and the Douglas County Juvenile Court. Our responsibility is to express an opinion based on our examination.

Our examination 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 and, accordingly, included examining, on a test basis, evidence supporting the Schedule of Juvenile Court Guardian Ad Litem and Attorney Fees Paid by the Douglas County Board of Commissioners and the Douglas County Juvenile Court and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the schedule referred to above presents, in all material respects, the Juvenile Court Guardian Ad Litem and Attorney Fees Paid by the Douglas County Board of Commissioners and Douglas County Juvenile Court for the period July 1, 2011, through June 30, 2013, based on the accounting system and procedures prescribed by Douglas County, as described in Note 1.

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 Schedule of Juvenile Court Guardian Ad Litem and Attorney Fees Paid by the Douglas County Board of Commissioners and Douglas County Juvenile Court and any fraud and illegal acts that are more than inconsequential that come to our attention during our examination. We are also required to obtain the views of management on those matters. We performed our examination to express an opinion on whether the Schedule of Juvenile Court Guardian Ad Litem and Attorney Fees Paid by the Douglas County Board of Commissioners and the Douglas County Juvenile Court is presented in accordance with the criteria described above and not for the purpose of expressing an opinion on the internal control over the Schedule of Juvenile Court Guardian Ad Litem and Attorney Fees Paid by the Douglas County Board of Commissioners and the Douglas County Juvenile Court or on compliance and other matters; accordingly, we express no such opinions. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards*, and those findings, along with the views of management, are described in the Comments Section of the report.

This report is intended solely for the information and use of management, others within Douglas County, and the appropriate Federal and regulatory agencies, and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record, and its distribution is not limited.

June 26, 2014

Mike Foley
Auditor of Public Accounts

SCHEDULE OF JUVENILE COURT GUARDIAN AD LITEM AND ATTORNEY FEES PAID BY THE DOUGLAS COUNTY BOARD OF COMMISSIONERS AND THE DOUGLAS COUNTY JUVENILE COURT

For the Period July 1, 2011 through June 30, 2013

	General Fund FY 2012	General Fund FY 2013	General Fund Total
EXPENDITURES:			
Guardian Ad Litem Contractor Payments by the Board of Commissioners:			
Incontro	$ 587,563	$ 580,650	$1,168,213
Monahan	298,620	298,620	597,240
Total Contractor Payments	886,183	879,270	1,765,453
Juvenile Court Attorney Fees	2,473,012	2,338,066	4,811,078
TOTAL EXPENDITURES	$3,359,195	$3,217,336	$6,576,531

The accompanying notes are an integral part of the schedule.

JUVENILE COURT GUARDIAN AD LITEM AND ATTORNEY FEES
PAID BY THE DOUGLAS COUNTY BOARD OF COMMISSIONERS
AND THE DOUGLAS COUNTY JUVENILE COURT

NOTES TO THE SCHEDULE

For the Period July 1, 2011 through June 30, 2013

1. Criteria

The accounting policies are on a basis of accounting prescribed by Douglas County, Nebraska. Currently, the County utilizes Oracle, an accounting resource software, to maintain the general ledger and all detailed accounting records of the County.

The financial information used to prepare the Schedule of Juvenile Court Guardian Ad Litem and Attorney Fees Paid by the Douglas County Board of Commissioners and the Douglas County Juvenile Court was obtained directly from the general ledger maintained in Oracle. As transactions occur, the County records the expenditures in the general ledger. The expenditures recorded in the general ledger, as of June 30, 2013, include only those expenditures posted in the general ledger as of June 30, 2013. The amount recorded as expenditures, as of June 30, 2013, **does not** include amounts received or expended before June 30, 2013, which had not been posted to the general ledger as of June 30, 2013.

The Guardian Ad Litem Contractor Payments by the Board of Commissioners represents payments made to the contractors under provisions of a contract between the firms and the Board. These services are for guardian ad litem services only, limited to juveniles under § 43-247(3)(a).

The Juvenile Court Attorney Fees represents payments made by the County directly to other attorneys for their services provided within the Juvenile Court, including services for both guardian ad litem and attorney capacities.

The fund types established by the County that are used for the Juvenile Court and related expenditures are:

> **11111 – General Fund** – Accounts for activities funded by general tax dollars and related expenditures and transfers.

The major expenditure account classifications established and used by Douglas County are:

> **Organization 523011 –** Expenditures directly related to the Board of Commissioners' controlled fees and contracts.
>
> > **Account 42239 –** Professional Fees.
>
> **Organization 567000 –** Expenditures directly related to the Juvenile Court.
>
> > **Account 42322 –** Juvenile Court.
> > **Account 42329 –** Attorney Fees.

NOTES TO THE SCHEDULE
(Continued)

2. Reporting Entity

Douglas County is a governmental entity established under and governed by the laws of the State of Nebraska (State). The County is managed by a seven-member board of commissioners who are elected on a political ballot for staggered four-year terms. As a political subdivision of the State, the County is exempt from State and Federal income taxes. The Schedule includes all Juvenile Court guardian ad litem and attorney fees paid by the Douglas County Board of Commissioners and the Douglas County Juvenile Court. The Juvenile Court attorney fees paid by the County include guardians ad litem for the child and parent, attorney fees for the child and parent, special appointments, special prosecutors, and other fees. The Schedule also includes guardian ad litem contractor payments, which do not flow through the Juvenile Court. These contractor payments are paid directly from the Board of Commissioners' controlled fees and contracts budget.

The Juvenile Court has also established a separate case management computer system to maintain the court case records.

Due to the timing and other coding issues between Oracle and the Juvenile Court's case management system, it was necessary to reconcile the differences between the two systems and the related expenditures. The following table represents that reconciliation.

Juvenile Court Attorney Fees	**Amount**
Attorney Fees Ordered July 1, 2011 through June 30, 2013 (Juvenile Court Case Management System)	$4,618,997.22
June 2011 fees ordered but paid in July 2011	$50,205.56
June 2013 fees ordered but paid in July 2013	($32,444.27)
Transactions on Oracle report but not case management report (**Note 1**)	$175,054.73
Transactions on case management report but not Oracle report (**Note 2**)	($735.00)
Oracle Expenditures July 1, 2011 through June 30, 2013	$4,811,078.24

Note 1: These transactions include "direct pay" payments for attorney fees that were not paid through the normal County process due to payee address changes. Per the Juvenile Court, any payment processed as a direct pay will not appear on the Court's report. The transactions also included fees for interpreter, deposition, and Supreme Court fees.

Note 2: These transactions were canceled in Oracle; however, they were not subsequently canceled or removed from the case management system.

SUPPLEMENTARY INFORMATION

Our examination was conducted for the purpose of forming an opinion on the Schedule of Juvenile Court Guardian Ad Litem and Attorney Fees Paid by the Douglas County Board of Commissioners and the Douglas County Juvenile Court. Supplementary information is presented for purposes of additional analysis. Such information has not been subjected to the procedures applied in the examination of the Schedule of Juvenile Court Guardian Ad Litem and Attorney Fees Paid by the Douglas County Board of Commissioners and the Douglas County Juvenile Court, and, accordingly, we express no opinion on it.

BOARD RESOLUTION NO. 475

Resolution No: 475
ADOPTED: July 16, 2013

BOARD OF COUNTY COMMISSIONERS
DOUGLAS COUNTY, NEBRASKA

WHEREAS, Douglas County has contracts with two providers for Guardian Ad Litem services in Juvenile Court; and,

WHEREAS, in addition to those contracts, the Juvenile Court appoints attorneys as Guardian Ad Litems on a case-by-case basis; and,

WHEREAS, this Board has been contacted by the State Auditor, Mike Foley, about conducting an audit of the County's guardian ad litem contracts and those guardian ad litem services provided pursuant to Juvenile Court appointment; and,

WHEREAS, according to Auditor Foley, the State will charge the County for this audit and the cost will be up to $50,000; and,

WHEREAS, Auditor Foley has informed the County that his office has the statutory authority to conduct the audit, at the County's expense, with or without the County Board's invitation; and,

WHEREAS, this Board believes that it is more appropriate for the Board to request that the State Auditor conduct this audit rather than the State Auditor conducting it on his own initiative.

NOW, THEREFORE, BE IT RESOLVED BY THIS BOARD OF COUNTY COMMISSIONERS, DOUGLAS COUNTY, NEBRASKA, that this Board hereby requests that the State Auditor conduct an audit of the County's Guardian Ad Litem contracts and those guardian ad litem services provided outside of the contract pursuant to Juvenile Court appointment, with the cost of the audit to be paid by Douglas County.

BE IT FURTHER RESOLVED that the scope of work for this audit shall be as follows:

> The audit will provide an assessment of the controls in place to ensure that the County is paying the Guardians Ad Litem (GALs) for all (and only) the services provided (i.e. the billings represent the actual time spent representing their clients). This includes all appointed GALs in Juvenile Court, whether under contract with the County or appointed by the Juvenile Court outside of the contract.

Motion by Tusa, second by Duda to approve. I move the adoption of the resolution.
Adopted: July 16, 2013
Yeas: Boyle, Duda, Morgan, Rodgers, Tusa, Borgeson
Absent: Kraft
(CERTIFIED COPY)

Douglas County Clerk

Resolution No. 475
ADOPTED: July 16, 2013

INSTRUCTIONS FOR SUBMITTING ATTORNEY FEES

INSTRUCTIONS FOR SUBMITTING ATTORNEY FEES
(Revised February 9, 2011)

Juvenile Court requires that attorneys requesting payment for services submit a generic "Motion for Attorney Fees" (which does not include monetary amounts) to the Clerk of Court and shall provide a copy of the generic motion and itemized billing statement to the Court Administrator's Office for processing. Please see the reverse side for the preferred format for itemized description of services.

The hourly rate for attorneys appointed in Douglas County Juvenile Court is **$60.00 per hour**.

Billing procedures: All billing shall be done monthly unless you have performed less than fifty ($50) dollars of work (any combination of fees and/or other reimbursable costs) on the case. Statements which contain less than fifty ($50) dollars of work on the case will not be processed unless it is for a final billing. Attorneys shall submit the final billing within thirty (30) days of case closure. In no event will the Juvenile Court reimburse for attorney fees submitted more than six (6) months after case closure.

IMPORTANT: If your client has multiple cases in which you are appointed, you must submit one (1) generic motion which lists all case numbers in the heading and provide the Clerk of Court with copies to be placed in each legal file.

Reimbursement for the following services on a case should be listed in the costs section. Include the date and description of service and amount of time expended in twentieths of an hour. Please bill at the appropriate rate.

Paralegal	$16.00 per hour (maximum rate allowed)
Law Clerk	$13.00 per hour (maximum rate allowed)

When listing individuals in the description explain at least once how they are related to the case. For Example:

1-1-2010	Call to Jane Doe – NDHHS, therapist, counselor, etc.	.10 hours	$6.00

Costs: Copies are paid at the rate of 10 cents each. Faxes are paid at the rate of 50 cents each. Please state the number of copies and/or faxes. Any costs other than small amounts of faxes, postage and copies must be accompanied by a receipt and copy of the cancelled check (front and back).

Travel reimbursement: If you wish to be reimbursed for travel time **other** than hearings, we pay **either** time **or** mileage. Miles driven starting January 2011 will be reimbursed at the rate of 51 cents per mile. If you choose to be reimbursed for mileage rather than your time you will have to provide the following information: starting address and odometer reading, ending address and odometer reading, and the total number of miles.

Out-of-state travel policy: Attorneys are strongly encouraged to review the "Attorney Travel Reimbursement Policy" and contact the Court Administrator at least three weeks prior to the travel date to discuss the eligibility of reimbursements for travel related expenses.

Expert Witness Fees: The original invoice should be addressed to Douglas County Juvenile Court and submitted directly to the Court Administrator (please make sure the docket and page number and case number are included). The invoice also needs to be signed by the attorney indicating that he/she believes the charges are accurate. The standard fee allowed for an expert witness is $100 per hour for testimony time only, not preparation or travel time. It is imperative that date of service, description of service, and time expended is on each statement. Please direct any questions to the Court Administrator.

INSTRUCTIONS FOR SUBMITTING ATTORNEY FEES

Depositions: The County Clerk's Office prefers that you pay charges for depositions directly and then request reimbursement as costs on a future statement by providing copies of the receipt and cancelled check (front and back). If you are unable to pay the vendor directly, please contact the Court Administrator's Office regarding the invoice.

Items ineligible for payment: We do not pay for travel time to and from hearings, parking for hearings or time for performing clerical duties (e.g. copying a file). We also do not pay for faxes received from the Nebraska Department of Health and Human Services or related entities (e.g. reports).

Payment registration: Please register your name, address, phone, and attorney number with the **District Court Administrator's Office** on the **5th** floor and keep your information current. This is very important. This is the database that we use to send your copies of orders. Their phone number is 444-7004 and their fax number is 444-4550. You will also need to register your Tax I.D. information with the **County Clerk's Office**. They are located in the Civic Center south of the escalators behind the Marriage License office. Their phone number is 444-4614.

Please direct billing questions to: Sara at 444-6897 or Josh at 444-6895.

PREFERRED FORMAT FOR ITEMIZED DESCRIPTION OF SERVICES

Attorney Name
Address
Phone Number
Bar Number
Indicate Pay Attorney or Law Firm

Case Name
Docket and Page Number
Attorney for: (mother, father, child, etc.)

Attorney fees:

Date of Service	Description of Service	Time	Amount
1-1-2011	Call to Jane Doe – NDHHS, therapist, counselor, etc.	.10	$6.00
1-5-2011	Final Hearing	.50	$30.00
		Subtotal (fees):	**$36.00**

Costs: Should be listed after services.

Date	Description of Cost	Rate	Amount
1-1-2011	Copy of order for client (5 pages)	$0.10 per page	$0.50
		Subtotal (costs):	**$0.50**
		Grand Total:	**$36.50**

Attorney's Signature_____

(Attorney Bar Number)

TIME CHART

.05	**3 min.**	**.10**	**6 min.**	**.55**	**33 min.**	**.60**	**36 min.**
.15	**9 min.**	**.20**	**12 min.**	**.65**	**39 min.**	**.70**	**42 min.**
.25	**15 min.**	**.30**	**18 min.**	**.75**	**45 min.**	**.80**	**48 min.**
.35	**21 min.**	**.40**	**24 min.**	**.85**	**51 min.**	**.90**	**54 min.**
.45	**27 min.**	**.50**	**30 min.**	**.95**	**57 min.**	**1.00**	**60 min.**

JUVENILE COURT GUARDIAN AD LITEM AND ATTORNEY FEES
PAID BY THE DOUGLAS COUNTY BOARD OF COMMISSIONERS
AND THE DOUGLAS COUNTY JUVENILE COURT

Exhibit A

CUMULATIVE PAYMENT SUMMARY BY ATTORNEY
FOR THE PERIOD JULY 1, 2011, THROUGH JUNE 30, 2013

Attorney Name	Number of GAL Cases Note 1	Number of Other Cases	Total Hours Billed	Hourly Fees	Reimbursed Costs	Total Paid
Thomas Incontro Group (Note 2)	1,111	0	*n/a*	*n/a*	*n/a*	$1,168,213
Monahan & Monahan (Note 2)	604	0	*n/a*	*n/a*	*n/a*	$597,240
Total Paid to Contract Attorneys	**1,715**	**0**				**$1,765,453**
Reginald L. Young	50	58	2,961	$177,661	$408	$178,069
Jane McNeil (Note 3)	86	267	2,615	$156,891	$516	$157,407
Kate Placzek	32	41	2,137	$128,220	$1,409	$129,629
Mariette Achigbu	37	40	2,121	$127,253	$1,085	$128,338
Anne E. Troia	48	80	2,020	$121,182	$377	$121,559
Janine Ucchino	31	46	1,920	$115,210	$414	$115,624
Monica Green Kruger	38	55	1,882	$112,914	$1,339	$114,253
F. Michael Matthews	16	67	1,805	$108,300	$0	$108,300
Terri L. Crawford	6	52	1,798	$107,864	$0	$107,864
Linda Faye Allen	33	10	1,764	$105,835	$1,087	$106,922
Kelly M Henry Turner	53	55	1,684	$101,024	$2,458	$103,482
Mary Pat K. Coe	11	29	1,583	$94,968	$1,032	$96,000
Katrine M Herrboldt	41	44	1,516	$90,989	$1,668	$92,657
Nicole Lynn Cavanaugh	44	97	1,495	$89,697	$264	$89,961
Richard P. Mcgowan	14	31	1,422	$85,305	$1,623	$86,928
Barbara J. Prince	16	35	1,318	$79,058	$350	$79,408
Steven M. Renteria (Note 4)	*n/a*	*n/a*	*n/a*	*n/a*	*n/a*	$74,428
Cassidy V. Chapman	16	35	1,195	$71,701	$1,787	$73,488
Susanne M. Dempsey	22	41	1,212	$72,746	$399	$73,145
D.A. Drouillard	24	50	1,197	$71,844	$1,174	$73,018
Lynnette Boyle	20	0	1,170	$71,874	$295	$72,169
Candice Jo Novak	19	32	1,106	$66,361	$0	$66,361
Shellie Marie Nelson	7	20	1,088	$65,307	$12	$65,319
Melissa M Oestmann	16	23	1,071	$64,235	$564	$64,799
Jackie Barfield	21	59	1,040	$62,413	$381	$62,794
Michaela Eileen Skogerboe	27	9	1,001	$60,069	$2,329	$62,398
Mary Stevens	26	16	1,036	$62,160	$179	$62,339
Christine P. Costantakos	36	34	959	$57,564	$784	$58,348
Joseph E. Kuehl	9	56	946	$56,766	$814	$57,580
Judith A. Wells (Note 3)	22	102	947	$56,807	$35	$56,842
Miscellaneous Costs (Note 5)	*n/a*	*n/a*	*n/a*	*n/a*	*n/a*	$55,806
Rodney Dahlquist	6	24	889	$53,352	$231	$53,583
Paul M. Muia	2	27	855	$51,285	$1,484	$52,769
Tracy L. Hightower	8	25	800	$47,985	$937	$48,922
Regina T. Makaitis	21	42	800	$48,027	$0	$48,027
Jeffrey A. Wagner	14	45	743	$44,574	$2,651	$47,225
Brian J. Muench	9	15	765	$45,888	$34	$45,922
Ashley L. Albertsen	5	18	762	$45,693	$147	$45,840
Joni M. Visek	10	21	728	$43,668	$1,467	$45,135
Shannon Prososki	36	6	745	$44,724	$164	$44,888
Patrick A. Campagna	19	36	673	$40,405	$3,899	$44,304
Jennifer Konop	17	42	719	$43,116	$433	$43,549
Julie Frank	21	19	717	$42,990	$370	$43,360

JUVENILE COURT GUARDIAN AD LITEM AND ATTORNEY FEES
PAID BY THE DOUGLAS COUNTY BOARD OF COMMISSIONERS
AND THE DOUGLAS COUNTY JUVENILE COURT

Exhibit A

CUMULATIVE PAYMENT SUMMARY BY ATTORNEY
FOR THE PERIOD JULY 1, 2011, THROUGH JUNE 30, 2013

Attorney Name	Number of GAL Cases Note 1	Number of Other Cases	Total Hours Billed	Hourly Fees	Reimbursed Costs	Total Paid
Joan Garvey	3	20	700	$41,975	$830	$42,805
David J. Tarrell	6	33	693	$41,574	$446	$42,020
Sandra E. Stern	5	27	689	$41,358	$15	$41,373
Joshua J. Yambor	1	17	679	$40,736	$228	$40,964
Judith A. Wolf	8	19	653	$39,150	$150	$39,300
Jacqueline Foland Sieck	5	20	645	$38,706	$111	$38,817
Stacy A. Witt	3	8	642	$38,517	$0	$38,517
Peder Bartling	17	51	639	$38,358	$0	$38,358
Lashawn D. Young	37	30	623	$37,378	$0	$37,378
Matthew Paul Saathoff	5	14	600	$36,024	$495	$36,519
John J. Ekeh	6	31	585	$35,079	$123	$35,202
Susan Reff	3	22	571	$34,270	$59	$34,329
Kristin,A Contryman	4	11	569	$34,158	$35	$34,193
Lisa M Gonzalez	4	38	551	$33,036	$130	$33,166
Kevin A. Ryan	10	26	508	$30,492	$0	$30,492
April M Lucas	6	16	487	$29,223	$477	$29,700
Mallory N Hughes	3	38	492	$29,490	$6	$29,496
Debra Tighe-Dolan	11	27	466	$27,960	$88	$28,048
Sophia M. Alvarez	4	30	429	$25,748	$306	$26,054
Rita L. Melgares	22	34	428	$25,665	$0	$25,665
Justin A. Quinn	6	19	426	$25,568	$0	$25,568
Kyle C Hassett-Allen	11	34	423	$25,389	$15	$25,404
Beau Gavin Finley	13	30	418	$25,050	$0	$25,050
Ryan M. Hoffman	1	39	410	$24,585	$0	$24,585
Molly Adair Pearson	2	15	396	$23,730	$37	$23,767
Joshua David Barber	0	1	338	$20,304	$2,957	$23,261
Christina Thornton	3	1	379	$22,746	$510	$23,256
William R. Harris	6	34	379	$22,725	$0	$22,725
Brian S. Munnelly	2	12	350	$20,970	$6	$20,976
Brandie M. Fowler	20	19	337	$20,238	$89	$20,327
Nicholas E Wurth	1	14	325	$19,488	$694	$20,182
Anthony Ike	16	17	321	$19,278	$48	$19,326
Sean M Conway	2	34	296	$17,766	$451	$18,217
Michael A Greenlee	3	14	261	$15,654	$0	$15,654
Karine E Sokpoh	0	21	258	$15,476	$58	$15,534
Charles M. Bressman Jr.	0	10	255	$15,279	$0	$15,279
Matthew R. Kahler	3	35	236	$14,151	$0	$14,151
Angela H. Heimes	9	10	216	$12,957	$767	$13,724
Gerald D. Johnson	4	9	219	$13,121	$258	$13,379
Robert G Dorton	0	14	216	$12,954	$23	$12,977
Chad M. Brown	5	35	215	$12,891	$0	$12,891
Katherine J Kaminsky	10	0	193	$11,550	$742	$12,292
Darren J. Pekny	0	11	194	$11,643	$88	$11,731
Jessica P. Douglas	4	19	178	$10,683	$46	$10,729
John J. Kohl	0	6	172	$10,332	$0	$10,332
Justin Dale Eichmann	0	6	172	$10,296	$0	$10,296

JUVENILE COURT GUARDIAN AD LITEM AND ATTORNEY FEES
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Exhibit A

CUMULATIVE PAYMENT SUMMARY BY ATTORNEY
FOR THE PERIOD JULY 1, 2011, THROUGH JUNE 30, 2013

Attorney Name	Number of GAL Cases Note 1	Number of Other Cases	Total Hours Billed	Hourly Fees	Reimbursed Costs	Total Paid
Karen S. Nelson	3	6	152	$9,132	$1,138	$10,270
Jennifer D. Walkingstick	2	19	166	$9,930	$56	$9,986
Molly M. Blazek	3	13	165	$9,906	$13	$9,919
Andrea M. Smith	1	9	161	$9,657	$96	$9,753
Robert M. Schartz	0	8	157	$9,420	$50	$9,470
Aleta Sue Allen	0	5	153	$9,159	$166	$9,325
Bassel F. El-Kasaby	3	10	154	$9,216	$0	$9,216
Thomas K. Harmon	7	10	149	$8,934	$19	$8,953
Rex J. Moats	0	7	145	$8,718	$46	$8,764
Peter J. Garofalo	1	10	140	$8,421	$0	$8,421
Kimberly R. Taylor Riley	9	10	135	$8,085	$11	$8,096
Darci L Neugebauer	4	16	129	$7,734	$0	$7,734
Kendall Krajicek	1	10	117	$6,990	$13	$7,003
Bradley A. Boyum	0	10	109	$6,514	$12	$6,526
Timothy D. Mikulicz	0	10	108	$6,480	$0	$6,480
Danielle L Savington	0	2	99	$5,922	$0	$5,922
Sarah Maser Mooney	5	4	88	$5,280	$99	$5,379
Leslie A. Christensen	7	7	89	$5,314	$23	$5,337
Eric Robert Chandler	0	10	85	$5,076	$0	$5,076
Jon S. Natvig	0	7	81	$4,848	$221	$5,069
Joshua W. Weir	0	10	80	$4,809	$90	$4,899
Patrick R. Runge	3	3	79	$4,739	$0	$4,739
Carol Pinard-Cronin	5	7	75	$4,502	$29	$4,531
Terri J. Nutzman	3	1	74	$4,422	$0	$4,422
Lloyd E Guy Iii	1	4	70	$4,209	$2	$4,211
Mark F. Jacobs	1	8	67	$3,990	$7	$3,997
Denise E. Frost	3	1	65	$3,876	$61	$3,937
Alan D. Martin	0	3	63	$3,801	$110	$3,911
Timothy L. Ashford	0	8	61	$3,654	$0	$3,654
April D. Cover	3	3	61	$3,633	$0	$3,633
Mary C. Gryva	0	11	57	$3,414	$38	$3,452
Martin A. Cannon Jr.	1	0	56	$3,369	$13	$3,382
Charles Jan Headley	0	12	55	$3,324	$0	$3,324
Stuart Jay Dornan	1	5	55	$3,294	$4	$3,298
Jennifer Ann Thompson	3	6	55	$3,270	$0	$3,270
Judith Zitek	4	3	54	$3,222	$0	$3,222
James E. Blinn	0	4	51	$3,054	$7	$3,061
James C. Nieland	1	4	48	$2,904	$0	$2,904
William J Acosta-Trejo	1	17	46	$2,789	$5	$2,794
Aimee Sanderson Melton	0	1	39	$2,334	$77	$2,411
Chinazo C Odigbo	0	6	39	$2,335	$0	$2,335
Douglas R Lederer	0	6	38	$2,300	$0	$2,300
Sally J. Hytrek	0	2	38	$2,286	$6	$2,292
Christopher P Bellmore	0	5	37	$2,226	$22	$2,248
Andrew,R. Portis	0	2	37	$2,214	$0	$2,214
Antonio Vandenbosch	0	6	36	$2,166	$0	$2,166

JUVENILE COURT GUARDIAN AD LITEM AND ATTORNEY FEES
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Exhibit A

CUMULATIVE PAYMENT SUMMARY BY ATTORNEY
FOR THE PERIOD JULY 1, 2011, THROUGH JUNE 30, 2013

Attorney Name	Number of GAL Cases Note 1	Number of Other Cases	Total Hours Billed	Hourly Fees	Reimbursed Costs	Total Paid
Renee L Mathias	2	4	33	$2,001	$0	$2,001
Jacqueline A. Madaracampbel	1	2	31	$1,884	$8	$1,892
Liam K Meehan	0	2	27	$1,644	$12	$1,656
Brendan M. Kelly	0	4	27	$1,645	$0	$1,645
Ronald E. Frank	0	1	27	$1,638	$0	$1,638
James Marshall Buchanan	1	5	25	$1,515	$0	$1,515
Karen Hicks	0	5	24	$1,467	$0	$1,467
Jerome Chinedu Okolo	0	2	23	$1,356	$0	$1,356
Alan G. Stoler	0	1	22	$1,326	$0	$1,326
Scott Irvin Polski	1	1	22	$1,322	$0	$1,322
Michelle L. Bremer	1	0	22	$1,314	$5	$1,319
Timothy M Watts	0	4	22	$1,290	$0	$1,290
Desirae M. Solomon	2	5	21	$1,281	$0	$1,281
Lisa C. Lewis	0	1	21	$1,239	$0	$1,239
Brian Cooper Hansen	0	1	20	$1,224	$10	$1,234
Douglas D. White	0	6	20	$1,194	$26	$1,220
Jeremy R. Shirk	0	4	19	$1,161	$0	$1,161
Deborah D. Cunningham	0	1	19	$1,128	$0	$1,128
Andrea L Mcchesney	1	3	18	$1,089	$0	$1,089
Maureen Monahan Note 6	1	0	0	$0	$1,087	$1,087
W. Gregory Lake	0	5	18	$1,050	$14	$1,064
Shaun Ilahi	0	6	17	$1,026	$0	$1,026
Elaine L. D'amato	0	1	16	$936	$85	$1,021
Ralph E. Peppard	0	1	16	$954	$51	$1,005
Mandy L. Strigenz	5	0	16	$966	$0	$966
Eric A Nanfito	1	1	16	$966	$0	$966
Michael A. Goldberg	0	4	15	$912	$0	$912
Karen Vervaecke	0	2	14	$867	$0	$867
Jill K. Harker	0	1	13	$780	$0	$780
Sheryl Luft Lohaus	2	0	12	$744	$0	$744
Thomas M. Rowen	0	2	12	$732	$0	$732
William F. Eustice	0	1	12	$720	$0	$720
Jamie C. Cooper	1	2	11	$672	$0	$672
Barbara A Hobson	0	6	11	$639	$3	$642
Ivan Velasco Jr,	0	2	10	$603	$0	$603
Ashley R. Trankle	0	4	8	$483	$0	$483
Jason Eric Troia	0	1	8	$480	$0	$480
Mary Wells Kendall	1	1	8	$450	$0	$450
Emily M. Gordon	0	1	7	$444	$0	$444
Gregory Dwight Artis	0	2	7	$411	$0	$411
Joseph S. Risko	0	1	6	$378	$3	$381
A. Michael Bianchi	0	1	6	$360	$0	$360
Amber N Fullwood	0	1	6	$342	$0	$342
Duane C. Dougherty	0	2	4	$264	$27	$291
Margaret M. Mark	0	1	4	$222	$0	$222
Sherrie R Sebby	0	3	3	$189	$2	$191

JUVENILE COURT GUARDIAN AD LITEM AND ATTORNEY FEES
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Exhibit A

CUMULATIVE PAYMENT SUMMARY BY ATTORNEY
FOR THE PERIOD JULY 1, 2011, THROUGH JUNE 30, 2013

Attorney Name	Number of GAL Cases Note 1	Number of Other Cases	Total Hours Billed	Hourly Fees	Reimbursed Costs	Total Paid
Anthony W. Liakos	0	1	3	$174	$0	$174
Rachel E. Yamamoto	0	1	2	$114	$0	$114
Elizabeth Stuht Borchers	0	1	1	$75	$0	$75
Total Paid to Non-Contract Attorneys	**1,369**	**3,203**				**$4,811,078**
GRAND TOTAL	**3,084**	**3,203**				**$6,576,531**

Note 1: The number of guardian ad litem (GAL) cases noted above could include instances in which the attorney was appointed GAL for a parent, rather than a minor child, for non-contract attorneys.

Note 2: It is important to note that the number of cases noted for both contracted attorneys is the number that the attorneys indicated that they billed for, not the actual number of cases which they were appointed GAL for during the time period in accordance with the terms of the contract. See Comments and Recommendations section for more information.

Note 3: These attorneys billed for instances in which they were appointed attorney or GAL on drug court cases. In these instances, a single invoice was submitted for multiple drug court cases; however, in the numbers above, all drug court work was only noted as one case.

Note 4: Attorney passed away leaving several unbilled cases outstanding. A single one-time payment was recorded by court staff. For purposes of this exhibit, this entire final payment of $41,895.50 was shown in the hourly fees columns with nothing in the costs column. As the detail for this payment was not entered into the billing system, the number of cases, hours billed, and the breakdown of hourly fees vs. reimbursable costs columns could not be completed.

Note 5: Other Miscellaneous Costs include costs related interpreter, deposition, and Supreme Court fees.

Note 6: The payment to Maureen Monahan was for travel expenses. (The Monahan contract required the County to pay for travel and other litigation expenses incurred.)

JUVENILE COURT GUARDIAN AD LITEM AND ATTORNEY FEES
PAID BY THE DOUGLAS COUNTY BOARD OF COMMISSIONERS
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Exhibit B

INVOICES NOT SUBMITTED TIMELY FROM THE PAYMENTS TESTED TO FIVE ATTORNEYS
FOR THE PERIOD JULY 1, 2011, THROUGH JUNE 30, 2013

Attorney Name	Case	Date Initial Service Provided	Date Invoice Received by Court	Difference (in Months)
Attorney #2	Case 1	8/12/2009	1/31/2013	42.3
Attorney #2	Case 2	6/14/2010	11/29/2012	30.0
Attorney #2	Case 3	9/8/2009	11/3/2011	26.2
Attorney #2	Case 4	3/7/2011	1/29/2013	23.1
Attorney #2	Case 5	6/6/2011	4/29/2013	23.1
Attorney #2	Case 6	3/21/2011	1/22/2013	22.4
Attorney #2	Case 7	7/27/2010	5/10/2012	21.8
Attorney #2	Case 8	6/24/2010	3/19/2012	21.1
Attorney #2	Case 9	5/16/2011	1/29/2013	20.8
Attorney #2	Case 10	4/29/2010	12/29/2011	20.3
Attorney #2	Case 11	11/9/2011	5/10/2013	18.3
Attorney #2	Case 12	10/17/2010	4/16/2012	18.2
Attorney #2	Case 13	11/5/2011	4/29/2013	18.0
Attorney #2	Case 14	5/26/2010	11/3/2011	17.5
Attorney #2	Case 15	3/11/2010	8/16/2011	17.4
Attorney #2	Case 16	3/12/2010	8/16/2011	17.4
Attorney #2	Case 17	3/15/2010	8/16/2011	17.3
Attorney #2	Case 18	11/17/2011	4/10/2013	17.0
Attorney #2	Case 19	6/23/2010	11/9/2011	16.8
Attorney #2	Case 20	12/15/2011	4/10/2013	16.1
Attorney #2	Case 21	3/2/2011	6/19/2012	15.8
Attorney #2	Case 22	7/23/2010	11/3/2011	15.6
Attorney #2	Case 23	7/2/2010	10/12/2011	15.6
Attorney #2	Case 24	7/2/2010	10/12/2011	15.6
Attorney #1	Case 25	4/27/2010	8/5/2011	15.5
Attorney #2	Case 26	6/29/2010	9/29/2011	15.2
Attorney #2	Case 27	3/4/2011	5/29/2012	15.1
Attorney #2	Case 28	4/6/2011	6/27/2012	14.9
Attorney #2	Case 29	7/28/2010	10/12/2011	14.7
Attorney #2	Case 30	9/2/2010	11/14/2011	14.6
Attorney #2	Case 31	11/15/2011	1/22/2013	14.5
Attorney #2	Case 32	2/6/2011	4/12/2012	14.4
Attorney #2	Case 33	7/26/2010	9/29/2011	14.3
Attorney #2	Case 34	2/7/2011	4/12/2012	14.3
Attorney #2	Case 35	4/6/2011	5/18/2012	13.6
Attorney #2	Case 36	3/2/2011	4/12/2012	13.6
Attorney #2	Case 37	12/7/2011	1/15/2013	13.5
Attorney #2	Case 38	12/1/2010	12/29/2011	13.1
Attorney #2	Case 39	12/18/2010	1/9/2012	12.9
Attorney #2	Case 40	3/15/2011	4/5/2012	12.9
Attorney #2	Case 41	9/10/2010	9/23/2011	12.6

JUVENILE COURT GUARDIAN AD LITEM AND ATTORNEY FEES
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Exhibit B

INVOICES NOT SUBMITTED TIMELY FROM THE PAYMENTS TESTED TO FIVE ATTORNEYS
FOR THE PERIOD JULY 1, 2011, THROUGH JUNE 30, 2013

Attorney Name	Case	Date Initial Service Provided	Date Invoice Received by Court	Difference (in Months)
Attorney #2	Case 42	9/15/2010	9/23/2011	12.4
Attorney #2	Case 43	9/15/2010	9/21/2011	12.4
Attorney #1	Case 44	1/12/2011	1/11/2012	12.1
Attorney #2	Case 45	12/18/2010	12/15/2011	12.1
Attorney #2	Case 46	5/8/2011	5/1/2012	12.0
Attorney #2	Case 47	1/18/2012	1/11/2013	12.0
Attorney #2	Case 48	6/12/2011	5/29/2012	11.7
Attorney #2	Case 49	1/18/2011	12/20/2011	11.2
Attorney #2	Case 50	5/10/2012	4/10/2013	11.2
Attorney #2	Case 51	5/26/2011	4/24/2012	11.1
Attorney #2	Case 52	3/1/2012	1/22/2013	10.9
Attorney #2	Case 53	4/4/2012	1/29/2013	10.0
Attorney #2	Case 54	6/27/2011	4/12/2012	9.7
Attorney #4	Case 55	6/18/2012	4/1/2013	9.6
Attorney #2	Case 56	4/26/2012	2/7/2013	9.6
Attorney #2	Case 57	3/4/2011	12/15/2011	9.5
Attorney #2	Case 58	3/11/2011	12/20/2011	9.5
Attorney #1	Case 59	3/7/2012	12/14/2012	9.4
Attorney #1	Case 60	3/7/2012	12/14/2012	9.4
Attorney #2	Case 61	8/2/2011	5/1/2012	9.1
Attorney #4	Case 62	2/4/2011	11/1/2011	9.0
Attorney #2	Case 63	7/12/2011	4/5/2012	8.9
Attorney #4	Case 64	5/10/2011	2/1/2012	8.9
Attorney #1	Case 65	5/29/2012	2/20/2013	8.9
Attorney #2	Case 66	7/25/2011	4/16/2012	8.9
Attorney #2	Case 67	2/23/2012	11/13/2012	8.8
Attorney #2	Case 68	11/30/2010	8/16/2011	8.6
Attorney #2	Case 69	3/27/2012	12/11/2012	8.6
Attorney #2	Case 70	3/29/2012	12/11/2012	8.6
Attorney #2	Case 71	4/15/2011	12/20/2011	8.3
Attorney #2	Case 72	4/17/2011	12/20/2011	8.2
Attorney #2	Case 73	2/14/2012	10/17/2012	8.2
Attorney #4	Case 74	2/4/2011	10/4/2011	8.1
Attorney #2	Case 75	5/3/2011	12/29/2011	8.0
Attorney #4	Case 76	6/10/2011	2/1/2012	7.9
Attorney #2	Case 77	1/19/2012	9/10/2012	7.8
Attorney #4	Case 78	2/13/2012	10/1/2012	7.7
Attorney #2	Case 79	2/6/2011	9/23/2011	7.6
Attorney #4	Case 80	2/21/2012	10/2/2012	7.5
Attorney #2	Case 81	3/30/2011	11/9/2011	7.5
Attorney #2	Case 82	4/19/2012	11/29/2012	7.5

JUVENILE COURT GUARDIAN AD LITEM AND ATTORNEY FEES
PAID BY THE DOUGLAS COUNTY BOARD OF COMMISSIONERS
AND THE DOUGLAS COUNTYJUVENILE COURT

Exhibit B

INVOICES NOT SUBMITTED TIMELY FROM THE PAYMENTS TESTED TO FIVE ATTORNEYS
FOR THE PERIOD JULY 1, 2011, THROUGH JUNE 30, 2013

Attorney Name	Case	Date Initial Service Provided	Date Invoice Received by Court	Difference (in Months)
Attorney #2	Case 83	6/2/2011	1/9/2012	7.4
Attorney #4	Case 84	9/24/2012	5/1/2013	7.3
Attorney #4	Case 85	9/24/2012	5/1/2013	7.3
Attorney #1	Case 86	9/27/2011	4/30/2012	7.2
Attorney #2	Case 87	2/4/2012	9/7/2012	7.2
Attorney #4	Case 88	5/3/2012	12/3/2012	7.1
Attorney #2	Case 89	5/15/2011	12/15/2011	7.1
Attorney #2	Case 90	12/30/2011	7/26/2012	7.0
Attorney #2	Case 91	4/17/2011	11/9/2011	6.9
Attorney #2	Case 92	1/23/2012	8/15/2012	6.8
Attorney #3	Case 93	12/22/2011	7/10/2012	6.7
Attorney #1	Case 94	1/17/2011	8/5/2011	6.7
Attorney #5	Case 95	6/1/2012	12/17/2012	6.6
Attorney #5	Case 96	6/1/2012	12/17/2012	6.6
Attorney #1	Case 97	5/3/2012	11/9/2012	6.3
Attorney #3	Case 98	7/12/2012	1/16/2013	6.3
Attorney #3	Case 99	11/21/2011	5/24/2012	6.2
Attorney #1	Case 100	1/11/2011	7/15/2011	6.2
Attorney #1	Case 101	1/11/2011	7/15/2011	6.2
Attorney #4	Case 102	4/4/2011	10/4/2011	6.1
Attorney #3	Case 103	6/4/2012	12/4/2012	6.1
Attorney #5	Case 104	2/22/2012	8/22/2012	6.1
Attorney #5	Case 105	2/22/2012	8/22/2012	6.1
Attorney #4	Case 106	4/6/2011	10/4/2011	6.0
Attorney #4	Case 107	2/3/2011	8/2/2011	6.0
Attorney #4	Case 108	2/4/2011	8/2/2011	6.0
Attorney #4	Case 109	6/6/2011	12/2/2011	6.0
Attorney #4	Case 110	6/6/2011	12/2/2011	6.0
Attorney #4	Case 111	2/4/2011	8/2/2011	6.0
Attorney #5	Case 112	2/28/2011	8/25/2011	5.9
Attorney #5	Case 113	2/28/2011	8/25/2011	5.9
Attorney #5	Case 114	2/28/2011	8/25/2011	5.9
Attorney #3	Case 115	6/8/2012	12/3/2012	5.9
Attorney #2	Case 116	11/14/2012	5/10/2013	5.9
Attorney #5	Case 117	5/24/2012	11/16/2012	5.9
Attorney #5	Case 118	5/24/2012	11/16/2012	5.9
Attorney #5	Case 119	5/24/2012	11/16/2012	5.9
Attorney #5	Case 120	8/23/2012	2/15/2013	5.9
Attorney #4	Case 121	2/8/2012	8/2/2012	5.9
Attorney #4	Case 122	11/6/2012	5/1/2013	5.9
Attorney #4	Case 123	12/9/2011	6/1/2012	5.8

Exhibit B

INVOICES NOT SUBMITTED TIMELY FROM THE PAYMENTS TESTED TO FIVE ATTORNEYS
FOR THE PERIOD JULY 1, 2011, THROUGH JUNE 30, 2013

Attorney Name	Case	Date Initial Service Provided	Date Invoice Received by Court	Difference (in Months)
Attorney #4	Case 124	4/9/2012	10/1/2012	5.8
Attorney #4	Case 125	5/10/2011	11/1/2011	5.8
Attorney #4	Case 126	12/9/2011	6/1/2012	5.8
Attorney #4	Case 127	9/10/2012	3/1/2013	5.7
Attorney #4	Case 128	6/15/2011	12/2/2011	5.7
Attorney #2	Case 129	4/7/2011	9/23/2011	5.6
Attorney #4	Case 130	2/15/2011	8/2/2011	5.6
Attorney #1	Case 131	8/3/2012	1/17/2013	5.6
Attorney #2	Case 132	3/3/2011	8/16/2011	5.5
Attorney #5	Case 133	2/6/2012	7/20/2012	5.5
Attorney #5	Case 134	2/6/2012	7/20/2012	5.5
Attorney #5	Case 135	2/6/2012	7/20/2012	5.5
Attorney #4	Case 136	6/24/2011	12/5/2011	5.5
Attorney #4	Case 137	4/27/2011	10/4/2011	5.3
Attorney #3	Case 138	8/24/2011	1/31/2012	5.3
Attorney #5	Case 139	11/15/2011	4/20/2012	5.2
Attorney #3	Case 140	7/1/2011	12/5/2011	5.2
Attorney #3	Case 141	7/1/2011	12/5/2011	5.2
Attorney #4	Case 142	8/1/2012	1/3/2013	5.2
Attorney #4	Case 143	8/2/2011	1/3/2012	5.1
Attorney #4	Case 144	8/2/2012	1/3/2013	5.1
Attorney #1	Case 145	6/28/2012	11/29/2012	5.1
Attorney #2	Case 146	4/9/2012	9/10/2012	5.1
Attorney #4	Case 147	8/3/2011	1/3/2012	5.1
Attorney #3	Case 148	7/5/2011	12/5/2011	5.1
Attorney #3	Case 149	7/5/2011	12/5/2011	5.1
Attorney #5	Case 150	6/29/2011	11/28/2011	5.1
Attorney #5	Case 151	6/29/2011	11/28/2011	5.1
Attorney #1	Case 152	1/5/2012	6/5/2012	5.1
Attorney #2	Case 153	11/9/2012	4/10/2013	5.1
Attorney #2	Case 154	11/9/2012	4/10/2013	5.1
Attorney #4	Case 155	9/6/2012	2/4/2013	5.0
Attorney #4	Case 156	5/4/2012	10/1/2012	5.0
Attorney #3	Case 157	7/8/2011	12/5/2011	5.0
Attorney #4	Case 158	8/7/2012	1/3/2013	5.0
Attorney #4	Case 159	2/2/2011	7/1/2011	5.0
Attorney #4	Case 160	7/7/2011	12/2/2011	4.9
Attorney #4	Case 161	8/8/2012	1/3/2013	4.9
Attorney #4	Case 162	12/4/2012	5/1/2013	4.9
Attorney #4	Case 163	12/4/2012	5/1/2013	4.9
Attorney #4	Case 164	12/4/2012	5/1/2013	4.9

JUVENILE COURT GUARDIAN AD LITEM AND ATTORNEY FEES
PAID BY THE DOUGLAS COUNTY BOARD OF COMMISSIONERS
AND THE DOUGLAS COUNTYJUVENILE COURT

Exhibit B

INVOICES NOT SUBMITTED TIMELY FROM THE PAYMENTS TESTED TO FIVE ATTORNEYS
FOR THE PERIOD JULY 1, 2011, THROUGH JUNE 30, 2013

Attorney Name	Case	Date Initial Service Provided	Date Invoice Received by Court	Difference (in Months)
Attorney #5	Case 165	9/21/2012	2/15/2013	4.9
Attorney #4	Case 166	9/7/2011	2/1/2012	4.9
Attorney #4	Case 167	5/10/2011	10/4/2011	4.9
Attorney #4	Case 168	1/7/2013	6/3/2013	4.9
Attorney #4	Case 169	12/5/2012	5/1/2013	4.9
Attorney #4	Case 170	3/8/2011	8/2/2011	4.9
Attorney #1	Case 171	11/1/2012	3/28/2013	4.9
Attorney #1	Case 172	8/25/2011	1/19/2012	4.9
Attorney #1	Case 173	8/25/2011	1/19/2012	4.9
Attorney #1	Case 174	11/1/2011	3/27/2012	4.9
Attorney #2	Case 175	4/27/2011	9/21/2011	4.9
Attorney #4	Case 176	11/6/2012	4/1/2013	4.9
Attorney #4	Case 177	1/8/2013	6/3/2013	4.9
Attorney #4	Case 178	9/12/2012	2/4/2013	4.8
Attorney #4	Case 179	7/12/2012	12/3/2012	4.8
Attorney #4	Case 180	7/12/2012	12/3/2012	4.8
Attorney #4	Case 181	7/12/2012	12/3/2012	4.8
Attorney #4	Case 182	2/8/2011	7/1/2011	4.8
Attorney #3	Case 183	7/15/2011	12/5/2011	4.8
Attorney #2	Case 184	4/22/2012	9/10/2012	4.7
Attorney #3	Case 185	11/2/2012	3/22/2013	4.7
Attorney #4	Case 186	1/15/2013	6/3/2013	4.6
Attorney #4	Case 187	6/19/2012	11/1/2012	4.5
Attorney #5	Case 188	4/13/2011	8/25/2011	4.5
Attorney #5	Case 189	4/15/2011	8/25/2011	4.4
Attorney #1	Case 190	7/29/2011	12/7/2011	4.4
Attorney #1	Case 191	12/21/2011	4/30/2012	4.4
Attorney #4	Case 192	9/27/2012	2/4/2013	4.3
Attorney #1	Case 193	1/31/2012	6/8/2012	4.3
Attorney #1	Case 194	6/5/2012	10/11/2012	4.3
Attorney #5	Case 195	11/16/2011	3/21/2012	4.2
Attorney #5	Case 196	8/15/2012	12/17/2012	4.1
Attorney #3	Case 197	8/2/2012	12/4/2012	4.1
Attorney #2	Case 198	7/12/2012	11/13/2012	4.1
Attorney #2	Case 199	7/12/2012	11/13/2012	4.1
Attorney #2	Case 200	12/20/2012	4/22/2013	4.1
Attorney #2	Case 201	12/20/2012	4/22/2013	4.1
Attorney #2	Case 202	12/20/2012	4/22/2013	4.1
Attorney #4	Case 203	10/5/2012	2/4/2013	4.1
Attorney #5	Case 204	12/19/2012	4/19/2013	4.0
Attorney #5	Case 205	12/19/2012	4/19/2013	4.0

JUVENILE COURT GUARDIAN AD LITEM AND ATTORNEY FEES
PAID BY THE DOUGLAS COUNTY BOARD OF COMMISSIONERS
AND THE DOUGLAS COUNTYJUVENILE COURT

Exhibit B

INVOICES NOT SUBMITTED TIMELY FROM THE PAYMENTS TESTED TO FIVE ATTORNEYS
FOR THE PERIOD JULY 1, 2011, THROUGH JUNE 30, 2013

Attorney Name	Case	Date Initial Service Provided	Date Invoice Received by Court	Difference (in Months)
Attorney #5	Case 206	4/23/2012	8/22/2012	4.0
Attorney #5	Case 207	4/23/2012	8/22/2012	4.0
Attorney #4	Case 208	12/31/2012	5/1/2013	4.0
Attorney #3	Case 209	4/9/2012	8/7/2012	4.0
Attorney #5	Case 210	1/22/2013	5/21/2013	4.0
Attorney #4	Case 211	9/6/2012	1/3/2013	4.0
Attorney #4	Case 212	2/4/2013	6/3/2013	4.0
Attorney #4	Case 213	12/3/2012	4/1/2013	4.0
Attorney #4	Case 214	12/3/2012	4/1/2013	4.0
Attorney #4	Case 215	9/6/2011	1/3/2012	4.0
Attorney #3	Case 216	12/21/2011	4/18/2012	4.0
Attorney #3	Case 217	12/21/2011	4/18/2012	4.0
Attorney #3	Case 218	12/21/2011	4/18/2012	4.0
Attorney #5	Case 219	1/23/2013	5/21/2013	3.9
Attorney #4	Case 220	6/5/2012	10/1/2012	3.9
Attorney #4	Case 221	12/4/2012	4/1/2013	3.9
Attorney #4	Case 222	8/8/2012	12/3/2012	3.9
Attorney #4	Case 223	10/10/2012	2/4/2013	3.9
Attorney #4	Case 224	6/6/2012	10/1/2012	3.9
Attorney #4	Case 225	6/6/2012	10/1/2012	3.9
Attorney #5	Case 226	9/9/2011	1/3/2012	3.9
Attorney #1	Case 227	6/4/2012	9/28/2012	3.9
Attorney #5	Case 228	9/25/2012	1/18/2013	3.8
Attorney #4	Case 229	3/8/2011	7/1/2011	3.8
Attorney #4	Case 230	11/6/2012	3/1/2013	3.8
Attorney #4	Case 231	3/8/2011	7/1/2011	3.8
Attorney #5	Case 232	5/30/2012	9/21/2012	3.8
Attorney #4	Case 233	2/8/2012	6/1/2012	3.8
Attorney #5	Case 234	3/29/2012	7/20/2012	3.8
Attorney #5	Case 235	10/25/2012	2/15/2013	3.8
Attorney #4	Case 236	10/11/2011	2/1/2012	3.8
Attorney #1	Case 237	2/16/2012	6/8/2012	3.8
Attorney #4	Case 238	9/13/2012	1/3/2013	3.7
Attorney #4	Case 239	7/12/2011	11/1/2011	3.7
Attorney #4	Case 240	6/12/2012	10/1/2012	3.7
Attorney #4	Case 241	8/14/2012	12/3/2012	3.7
Attorney #1	Case 242	5/27/2011	9/15/2011	3.7
Attorney #1	Case 243	2/9/2012	5/30/2012	3.7
Attorney #4	Case 244	6/13/2012	10/1/2012	3.7
Attorney #3	Case 245	9/28/2012	1/16/2013	3.7
Attorney #3	Case 246	9/28/2012	1/16/2013	3.7

Exhibit B

INVOICES NOT SUBMITTED TIMELY FROM THE PAYMENTS TESTED TO FIVE ATTORNEYS
FOR THE PERIOD JULY 1, 2011, THROUGH JUNE 30, 2013

Attorney Name	Case	Date Initial Service Provided	Date Invoice Received by Court	Difference (in Months)
Attorney #1	Case 247	12/14/2011	4/2/2012	3.7
Attorney #1	Case 248	2/25/2013	6/14/2013	3.6
Attorney #4	Case 249	8/18/2011	12/2/2011	3.5
Attorney #4	Case 250	1/15/2013	5/1/2013	3.5
Attorney #4	Case 251	3/21/2012	7/5/2012	3.5
Attorney #4	Case 252	1/18/2012	5/2/2012	3.5
Attorney #4	Case 253	10/22/2012	2/4/2013	3.5
Attorney #3	Case 254	8/21/2012	12/4/2012	3.5
Attorney #2	Case 255	12/27/2011	4/9/2012	3.5
Attorney #4	Case 256	8/22/2012	12/3/2012	3.4
Attorney #4	Case 257	3/22/2011	7/1/2011	3.4
Attorney #4	Case 258	7/23/2012	11/1/2012	3.4
Attorney #1	Case 259	5/24/2011	9/1/2011	3.3
Attorney #4	Case 260	1/22/2013	5/1/2013	3.3
Attorney #5	Case 261	9/27/2011	1/3/2012	3.3
Attorney #5	Case 262	9/27/2011	1/3/2012	3.3
Attorney #5	Case 263	9/27/2011	1/3/2012	3.3
Attorney #4	Case 264	2/25/2013	6/3/2013	3.3
Attorney #4	Case 265	7/26/2012	11/1/2012	3.3
Attorney #4	Case 266	2/28/2013	6/3/2013	3.2
Attorney #4	Case 267	7/29/2011	11/1/2011	3.2
Attorney #3	Case 268	8/31/2012	12/4/2012	3.2
Attorney #1	Case 269	9/17/2012	12/21/2012	3.2
Attorney #4	Case 270	1/31/2012	5/2/2012	3.1
Attorney #4	Case 271	1/30/2013	5/1/2013	3.0

Note: The Difference (in months) was calculated by taking the number of days between the date the initial service was provided and the date the invoice was received by the Court and dividing the days by 30. As not every month has 30 days, this is not an exact calculation.

JUVENILE COURT GUARDIAN AD LITEM AND ATTORNEY FEES
PAID BY THE DOUGLAS COUNTY BOARD OF COMMISSIONERS
AND THE DOUGLAS COUNTY JUVENILE COURT

Exhibit C

UNSUPPORTED COURT APPEARANCES FROM THE PAYMENTS TESTED TO FIVE ATTORNEYS
FOR THE PERIOD JULY 1, 2011, THROUGH JUNE 30, 2013

Attorney	Order Date	Court Appearance Per Invoice	Hours Billed		Amount Paid	APA Notes
Attorney Billed for Attendance at Court Hearing; Court Order Does Not List Attorney as Present						
Attorney #4	8/16/2011	7/6/2011	0.45		$27.00	
Attorney #4	9/13/2011	8/25/2011	0.65		$39.00	The court order did not list the attorney as present at the hearing, but the attorney was appointed at the hearing.
Attorney #4	1/3/2012	11/3/2011	0.55		$33.00	The court order did not list the attorney as present at the hearing, but the attorney was appointed at the hearing.
Attorney #4	1/31/2012	12/7/2011	0.75		$45.00	
Attorney #4	1/31/2012	12/8/2011	0.75		$45.00	The court order did not list the attorney as present at the hearing, but the attorney was appointed at the hearing.
Attorney #4	1/31/2012	12/14/2011	0.25		$15.00	
Attorney #4	1/31/2012	12/29/2011	0.75		$45.00	
Attorney #4	3/20/2012	1/10/2012	0.35		$21.00	
Attorney #4	2/28/2012	1/19/2012	1.25		$75.00	
Attorney #4	3/20/2012	2/6/2012	0.60		$36.00	
Attorney #4	4/10/2012	3/13/2012	0.35		$21.00	
Attorney #4	4/10/2012	3/20/2012	0.40		$24.00	
Attorney #4	4/10/2012	3/27/2012	0.25		$15.00	
Attorney #4	6/12/2012	4/4/2012	0.60		$36.00	
Attorney #4	7/17/2012	6/19/2012	0.25		$15.00	
Attorney #4	8/14/2012	7/19/2012	0.25		$15.00	
Attorney #4	10/9/2012	8/15/2012	0.40		$24.00	
Attorney #4	12/11/2012	11/19/2012	0.75		$45.00	
Attorney #4	1/15/2013	12/11/2012	0.25		$15.00	
Attorney #4	2/12/2013	1/7/2013	0.65	Note 1	$39.00	
Attorney #4	6/11/2013	3/28/2013	0.35		$21.00	
Attorney #4 Subtotals		**21**	**10.85**		**$651.00**	
Attorney #2	8/30/2011	3/23/2010 4/29/2010	1.25	Note 1	$75.00	The court order did not list the attorney as present for this case. The attorney indicated the court order is in error. The attorney was present in court on a companion docket on the same two days.

Exhibit C

UNSUPPORTED COURT APPEARANCES FROM THE PAYMENTS TESTED TO FIVE ATTORNEYS FOR THE PERIOD JULY 1, 2011, THROUGH JUNE 30, 2013

Attorney	Order Date	Court Appearance Per Invoice	Hours Billed		Amount Paid	APA Notes
Attorney #2	9/18/2012	2/14/2012	1.75	Note 1	$105.00	The court order did not list the attorney as present at the hearing, but the attorney was appointed at the hearing. The attorney provided a copy of the transcript that indicated the attorney was present at the hearing.
Attorney #2	5/21/2013	2/21/2013	0.83	Note 1	$49.80	The court order did not list the attorney as present at the hearing. The attorney provided a copy of the transcript that indicated the attorney was present at the hearing.
Attorney #2 Subtotals		**4**	**3.83**		**$229.80**	
Attorney #3	2/28/2012	12/6/2011	1.00		$60.00	
Attorney #3	2/28/2012	12/14/2011	0.50	Note 1	$30.00	The court order did not list the attorney as present at the hearing, but the attorney was appointed at the hearing.
Attorney #3	1/22/2013	11/29/2012	1.30	Note 1	$78.00	The court order did not list the attorney as present at the hearing, but the attorney was appointed at the hearing.
Attorney #3 Subtotals		**3**	**2.80**		**$168.00**	
Attorney #1	4/17/2012	3/27/2012	1.20	Note 1	$72.00	The attorney agreed the record does not show his/her appearance but believes he/she was present in court.
Attorney #1	12/18/2012	11/15/2012	0.80		$48.00	The attorney agreed the record does not show his/her appearance but believes he/she was present in court.
Attorney #1	4/9/2013	3/18/2013	0.30		$18.00	The court order did not list the attorney as present at the hearing, but the attorney was appointed at the hearing.
Attorney #1	4/9/2013	3/18/2013	0.30		$18.00	The court order did not list the attorney as present at the hearing, but the attorney was appointed at the hearing.
Attorney #1	6/4/2013	5/23/2013	0.25		$15.00	The attorney agreed the record does not show his/her appearance but believes he/she was present in court.

JUVENILE COURT GUARDIAN AD LITEM AND ATTORNEY FEES
PAID BY THE DOUGLAS COUNTY BOARD OF COMMISSIONERS
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Exhibit C

UNSUPPORTED COURT APPEARANCES FROM THE PAYMENTS TESTED TO FIVE ATTORNEYS
FOR THE PERIOD JULY 1, 2011, THROUGH JUNE 30, 2013

Attorney	Order Date	Court Appearance Per Invoice	Hours Billed		Amount Paid	APA Notes
Attorney #1	6/4/2013	5/23/2013	0.25		$15.00	The attorney agreed the record does not show his/her appearance but believes he/she was present in court.
Attorney #1 Subtotals		**6**	**3.10**		**$186.00**	
Attorney #5	2/7/2012	11/29/2011	0.10		$6.00	The attorney indicated the hearing was part of a mass hearing and even though his/her presence was not noted, he/she attended the hearings.
Attorney #5	3/13/2012	1/10/2012	0.20	Note 1	$12.00	The attorney indicated the hearing was part of a mass hearing and even though his/her presence was not noted, he/she attended the hearings.
Attorney #5	3/13/2012	2/21/2012	0.15	Note 1	$9.00	The attorney indicated the hearing was part of a mass hearing and even though his/her presence was not noted, he/she attended the hearings.
Attorney #5 *	5/1/2012	4/13/2012	0.40	Note 1	$24.00	The court order did not list the attorney as present at the hearing, but the attorney was appointed at the hearing.
Attorney #5 *	5/29/2012	5/3/2012	0.30	Note 1	$18.00	The court order did not list the attorney as present at the hearing, but the attorney was appointed at the hearing.
Attorney #5	7/31/2012	7/10/2012	0.25		$15.00	The attorney indicated there is an inadvertent error in the order in not listing his/her attendance.
Attorney #5	7/31/2012	7/10/2012	0.25		$15.00	The attorney indicated there is an inadvertent error in the order in not listing his/her attendance.
Attorney #5	12/25/2012	11/27/2012	0.40		$24.00	The attorney indicated the hearing was part of a mass hearing and even though his/her presence was not noted, he/she attended the hearings.

UNSUPPORTED COURT APPEARANCES FROM THE PAYMENTS TESTED TO FIVE ATTORNEYS FOR THE PERIOD JULY 1, 2011, THROUGH JUNE 30, 2013

Attorney	Order Date	Court Appearance Per Invoice	Hours Billed		Amount Paid	APA Notes
Attorney #5	4/30/2013	3/19/2013	0.60		$36.00	The attorney indicated there is an inadvertent error in the order in not listing his/her attendance.
Attorney #5 Subtotals		**9**	**2.65**		**$159.00**	
Totals		**43**	**23.23**		**$1,393.80**	
Hearing Date on Invoice Does Not Match Hearing Date Per Court Order						
Attorney #4	7/6/2011	6/6/2011	0.35		$21.00	
Attorney #4	7/12/2011	6/22/2011	1.00		$60.00	On this date, attorney was in court for a different case that was not included on invoice.
Attorney #4	7/12/2011	6/28/2011	0.95		$57.00	
Attorney #4	7/12/2011	5/20/2011	0.75		$45.00	
Attorney #4	7/12/2011	6/21/2011	0.25		$15.00	
Attorney #4	8/9/2011	7/6/2011	0.15		$9.00	
Attorney #4	8/16/2011	7/25/2011	1.25		$75.00	
Attorney #4	8/16/2011	7/28/2011	0.75		$45.00	On this date, attorney was in court for a different case that was not included on invoice.
Attorney #4	8/16/2011	7/6/2011	0.45		$27.00	
Attorney #4	8/16/2011	7/6/2011	0.25		$15.00	According to JUSTICE, there was a hearing scheduled but there was no order for that hearing.
Attorney #4	9/7/2011	8/25/2011	1.00		$60.00	
Attorney #4	9/13/2011	7/14/2011	0.40		$24.00	
Attorney #4	10/5/2011	9/22/2011	1.25		$75.00	On this date, attorney was in court for a different case that was not included on invoice.
Attorney #4	10/18/2011	9/27/2011	0.33		$19.80	On this date, attorney was in court for a different case that was not included on invoice.
Attorney #4	10/18/2011	7/15/2011	0.25		$15.00	According to JUSTICE, there was a hearing scheduled but there was no order for that hearing.
Attorney #4	11/2/2011	10/3/2011	0.40		$24.00	According to JUSTICE, there was a hearing scheduled but there was no order for that hearing.
Attorney #4	11/8/2011	10/18/2011	0.50		$30.00	On this date, attorney was in court for a different case that

UNSUPPORTED COURT APPEARANCES FROM THE PAYMENTS TESTED TO FIVE ATTORNEYS
FOR THE PERIOD JULY 1, 2011, THROUGH JUNE 30, 2013

Attorney	Order Date	Court Appearance Per Invoice	Hours Billed		Amount Paid	APA Notes
						was not included on invoice.
Attorney #4	11/8/2011	10/18/2011	0.50		$30.00	On this date, attorney was in court for a different case that was not included on invoice.
Attorney #4	12/20/2011	11/10/2011	1.75		$105.00	The hearing on this date was for another case, but the attorney for the client did not appear and the order did not list those present at that hearing.
		11/22/2011				On this date, attorney was in court for a different case that was not included on invoice.
Attorney #4	1/31/2012	12/30/2011	1.00		$60.00	On this date, attorney was in court for a different case that was not included on invoice.
Attorney #4	2/13/2012	1/20/2012	0.85		$51.00	
Attorney #4	2/13/2012	1/20/2012	0.75		$45.00	On this date, attorney was in court for a different case that was not included on invoice.
Attorney #4	3/20/2012	1/17/2012	0.75		$45.00	On this date, attorney was in court for a different case that was not included on invoice.
Attorney #4	3/20/2012	2/2/2012	0.65		$39.00	
Attorney #4	5/8/2012	4/4/2012	1.50		$90.00	On this date, attorney was in court for a different case that was not included on invoice.
Attorney #4	5/9/2012	4/11/2012	1.00		$60.00	
Attorney #4	5/8/2012	4/17/2012	0.30		$18.00	
Attorney #4	7/17/2012	6/28/2012	0.20		$12.00	According to JUSTICE, there was a hearing scheduled but there was no order for that hearing.
Attorney #4	7/17/2012	6/28/2012	0.20		$12.00	According to JUSTICE, there was a hearing scheduled but there was no order for that hearing.
Attorney #4	8/14/2012	6/27/2012	0.50		$30.00	
Attorney #4	9/18/2012	8/15/2012	1.10		$66.00	
Attorney #4	9/18/2012	8/23/2012	0.25		$15.00	
Attorney #4	9/18/2012	8/23/2012	0.25		$15.00	

JUVENILE COURT GUARDIAN AD LITEM AND ATTORNEY FEES
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Exhibit C

UNSUPPORTED COURT APPEARANCES FROM THE PAYMENTS TESTED TO FIVE ATTORNEYS
FOR THE PERIOD JULY 1, 2011, THROUGH JUNE 30, 2013

Attorney	Order Date	Court Appearance Per Invoice	Hours Billed		Amount Paid	APA Notes
Attorney #4	10/9/2012	2/13/2012	0.55		$33.00	According to JUSTICE, there was a hearing scheduled but there was no order for that hearing.
Attorney #4	11/13/2012	10/17/2012	0.55		$33.00	According to JUSTICE, there was a hearing scheduled but there was no order for that hearing.
Attorney #4	11/13/2012	10/17/2012	0.40		$24.00	
Attorney #4	12/11/2012	10/3/2012 11/8/2012	1.55		$93.00	According to JUSTICE, there was a hearing scheduled but there was no order for that hearing. On this date, attorney was in court for a different case that was not included on invoice.
Attorney #4	1/15/2013	12/31/2012	0.70		$42.00	On this date, attorney was in court for a different case that was not included on invoice.
Attorney #4	1/15/2013	12/18/2012	0.55		$33.00	According to JUSTICE, there was a hearing scheduled but there was no order for that hearing.
Attorney #4	2/12/2013	1/22/2013	0.50		$30.00	According to JUSTICE, there was a hearing scheduled but there was no order for that hearing.
Attorney #4	2/12/2013	1/22/2013	0.50		$30.00	According to JUSTICE, there was a hearing scheduled but there was no order for that hearing.
Attorney #4	3/12/2013	2/28/2013	1.50		$90.00	According to JUSTICE, there was a hearing scheduled but there was no order for that hearing.
Attorney #4	3/12/2013	2/4/2013	0.25		$15.00	According to JUSTICE, there was a hearing scheduled but there was no order for that hearing.
Attorney #4	4/9/2013	3/13/2013	0.50		$30.00	
Attorney #4	4/9/2013	3/13/2013	0.50		$30.00	
Attorney #4	4/9/2013	2/4/2013	0.40		$24.00	According to JUSTICE, there was a hearing scheduled but there was no order for that hearing.

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UNSUPPORTED COURT APPEARANCES FROM THE PAYMENTS TESTED TO FIVE ATTORNEYS
FOR THE PERIOD JULY 1, 2011, THROUGH JUNE 30, 2013

Attorney	Order Date	Court Appearance Per Invoice	Hours Billed		Amount Paid	APA Notes
Attorney #4	6/11/2013	5/3/2013	0.65		$39.00	
Attorney #4 Subtotals		**49**	**30.93**		**$1,855.80**	
Attorney #2	10/4/2011	2/23/2011	1.00	Note 1	$60.00	The attorney indicated that the invoice contained a "typographical/human error."
Attorney #2	10/25/2011	8/5/2010	1.16	Note 1	$69.60	The invoice included time for an "in chambers hearing." The attorney indicated that it was an in-chambers conference, not a hearing, and that no record was kept.
Attorney #2	2/7/2012	10/14/2011	7.50	Note 1	$450.00	According to JUSTICE and a previous court order, termination of parental rights hearings were scheduled for 10/13/2011 and 10/14/2011. However, the court order dated 10/17/2011 indicated the hearings were on 10/12/2011 and 10/13/2011.
Attorney #2	4/24/2012	8/17/2011	0.83	Note 1	$49.80	Attorney indicated the order contained a clerical error. A hearing on 8/15/2011 was rescheduled to 8/17/2011. However, the order for the 8/17/2011 hearing indicated the hearing was on 8/15/2011.
Attorney #2	9/18/2012	7/26/2012	1.00	Note 1	$60.00	According to a previous order, there was a hearing scheduled but there was no order for that hearing.
Attorney #2	12/4/2012	4/26/2012	0.75		$45.00	Attorney provided a partial transcript that included his/her presence at the hearing. According to the court order in JUSTICE, the 4/26/2012 hearing was scheduled at the hearing on 4/2/2012; however there is no order in JUSTICE for the 4/26/2012 hearing.
Attorney #2	4/30/2013	1/27/2013	0.75	Note 1	$45.00	Attorney indicated the invoice "was an error."
Attorney #2 Subtotals		**7**	**12.99**		**$779.40**	
Attorney #1	8/2/2011	7/7/2011	0.80		$48.00	According to JUSTICE, there was a hearing scheduled but there was no order for that

UNSUPPORTED COURT APPEARANCES FROM THE PAYMENTS TESTED TO FIVE ATTORNEYS
FOR THE PERIOD JULY 1, 2011, THROUGH JUNE 30, 2013

Attorney	Order Date	Court Appearance Per Invoice	Hours Billed		Amount Paid	APA Notes
						hearing.
Attorney #1	8/9/2011	7/15/2011	6.50		$390.00	At a hearing dated 7/7/2011 (which appears to be an incorrect date and should have been 7/11/2011) a termination of parental rights hearing was scheduled for 7/15/2011. There is no order for that hearing. An order dated 7/18/2011 indicated the hearing was on 7/11/2011 and was continued to 7/18/2011.
Attorney #1	9/13/2011	8/4/2011	0.50		$30.00	On this date, attorney was in court for a different case that was not included on invoice.
Attorney #1	9/27/2011	7/12/2011	0.80		$48.00	Attorney indicated the date on the invoice should have been 7/14/2011 and not 7/12/2011.
Attorney #1	10/25/2011	10/17/2011	0.80		$48.00	On this date, attorney was in court for a different case that was not included on invoice.
Attorney #1	12/13/2011	11/15/2011	1.50		$90.00	Attorney indicated the date on the invoice should have been 11/16/2011 and not 11/15/2011.
Attorney #1	8/14/2012	7/31/2012	0.50		$30.00	Attorney indicated the date on the invoice should have been 7/24/2012 and not 7/31/2012.
Attorney #1	10/16/2012	10/9/2012	0.40		$24.00	
Attorney #1	12/4/2012	11/26/2012	0.80		$48.00	Attorney indicated the date on the invoice should have been 11/21/2012 and not 11/26/2012.
Attorney #1 Subtotals		**9**	**12.60**		**$756.00**	
Attorney #5	8/9/2011	7/5/2011	0.30		$18.00	
Attorney #5	8/9/2011	7/5/2011	0.30		$18.00	
Attorney #5	9/6/2011	8/10/2011	0.20		$12.00	
Attorney #5	11/8/2011	10/21/2011	0.80	Note 1	$48.00	
Attorney #5	12/20/2011	11/1/2011	0.10		$6.00	According to JUSTICE, there was a hearing scheduled but there was no order for that hearing.

JUVENILE COURT GUARDIAN AD LITEM AND ATTORNEY FEES
PAID BY THE DOUGLAS COUNTY BOARD OF COMMISSIONERS
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Exhibit C

UNSUPPORTED COURT APPEARANCES FROM THE PAYMENTS TESTED TO FIVE ATTORNEYS
FOR THE PERIOD JULY 1, 2011, THROUGH JUNE 30, 2013

Attorney	Order Date	Court Appearance Per Invoice	Hours Billed		Amount Paid	APA Notes
Attorney #5	1/31/2012	12/2/2011	0.45	Note 1	$27.00	
Attorney #5	1/31/2012	12/6/2011	0.30	Note 1	$18.00	
Attorney #5	1/31/2012	12/6/2011	0.30	Note 1	$18.00	
Attorney #5	1/31/2012	12/6/2011	0.30	Note 1	$18.00	
Attorney #5	2/21/2012	1/27/2012	0.40		$24.00	
Attorney #5	2/21/2012	1/13/2012 1/17/2012	1.20	Note 1	$72.00	On 1/17/2012 the attorney was in court for a different case that was not included on invoice.
Attorney #5	5/1/2012	3/27/2012	0.50	Note 1	$30.00	On this date, attorney was in court for a different case that was not included on invoice.
Attorney #5	7/31/2012	7/9/2012	0.20		$12.00	According to JUSTICE, there was a hearing scheduled but there was no order for that hearing.
Attorney #5	9/4/2012	7/30/2012	0.50	Note 1	$30.00	According to JUSTICE, there was a hearing scheduled but there was no order for that hearing.
Attorney #5	3/26/2013	3/7/2013	0.50	Note 1	$30.00	
Attorney #5	3/26/2013	2/27/2013	0.15		$9.00	
Attorney #5	3/26/2013	2/27/2013	0.15		$9.00	
Attorney #5	5/28/2013	5/17/2013	0.80		$48.00	On this date, attorney was in court for a different case that was not included on invoice.
Attorney #5	5/28/2013	5/20/2013	0.40		$24.00	
Attorney #5 Subtotals		**20**	**7.85**		**$471.00**	
Attorney #3	2/28/2012	12/14/2011	2.70	Note 1	$162.00	According to a previous order, there was a hearing scheduled but there was no order for that hearing.
Attorney #3	7/24/2012	5/30/2012	0.90	Note 1	$54.00	On this date, attorney was in court for a different case that was not included on invoice.
Attorney #3	7/24/2012	5/30/2012	0.90	Note 1	$54.00	On this date, attorney was in court for a different case that was not included on invoice.
Attorney #3 Subtotals		**3**	**4.50**		**$270.00**	
Hearing Dates Subtotals		**88**	**68.87**		**$4,132.20**	

Exhibit C

UNSUPPORTED COURT APPEARANCES FROM THE PAYMENTS TESTED TO FIVE ATTORNEYS FOR THE PERIOD JULY 1, 2011, THROUGH JUNE 30, 2013

Attorney	Order Date	Court Appearance Per Invoice	Hours Billed		Amount Paid	APA Notes
Insufficient Records To Verify Court Appearance						
Attorney #4	7/6/2011	N/A	15.25	Note 1	$915.00	Attorney billed for a general drug court appearance. These services do not include specific case numbers and there is no other documentation to support the services.
Attorney #4	7/12/2011	6/6/2011	0.25		$15.00	The order did not list those present in court.
Attorney #4	8/9/2011	N/A	13.85	Note 1	$831.00	Attorney billed for a general drug court appearance. These services do not include specific case numbers and there is no other documentation to support the services.
Attorney #4	9/7/2011	N/A	19.10	Note 1	$1,146.00	Attorney billed for a general drug court appearance. These services do not include specific case numbers and there is no other documentation to support the services.
Attorney #4	10/5/2011	N/A	15.60	Note 1	$936.00	Attorney billed for a general drug court appearance. These services do not include specific case numbers and there is no other documentation to support the services.
Attorney #4	11/2/2011	N/A	20.50	Note 1	$1,230.00	Attorney billed for a general drug court appearance. These services do not include specific case numbers and there is no other documentation to support the services.
Attorney #4	12/20/2011	N/A	14.40	Note 1	$864.00	Attorney billed for a general drug court appearance. These services do not include specific case numbers and there is no other documentation to support the services.
Attorney #4	1/24/2012	12/8/2011	0.65		$39.00	The order did not list those present in court.

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UNSUPPORTED COURT APPEARANCES FROM THE PAYMENTS TESTED TO FIVE ATTORNEYS FOR THE PERIOD JULY 1, 2011, THROUGH JUNE 30, 2013

Attorney	Order Date	Court Appearance Per Invoice	Hours Billed		Amount Paid	APA Notes
Attorney #4	1/24/2012	N/A	14.75	Note 1	$885.00	Attorney billed for a general drug court appearance. These services do not include specific case numbers and there is no other documentation to support the services.
Attorney #4	1/31/2012	12/7/2011	0.25		$15.00	The order did not list those present in court.
Attorney #4	2/13/2012	N/A	15.75	Note 1	$945.00	Attorney billed for a general drug court appearance. These services do not include specific case numbers and there is no other documentation to support the services.
Attorney #4	3/20/2012	N/A	16.00	Note 1	$960.00	Attorney billed for a general drug court appearance. These services do not include specific case numbers and there is no other documentation to support the services.
Attorney #4	4/11/2012	3/15/2012	1.00		$60.00	The order did not list those present in court.
Attorney #4	4/10/2012	N/A	14.20	Note 1	$852.00	Attorney billed for a general drug court appearance. These services do not include specific case numbers and there is no other documentation to support the services.
Attorney #4	5/8/2012	N/A	23.25	Note 1	$1,395.00	Attorney billed for a general drug court appearance. These services do not include specific case numbers and there is no other documentation to support the services.
Attorney #4	6/12/2012	5/29/2012	0.35		$21.00	The order did not list those present in court.
Attorney #4	10/9/2012	9/24/2012	0.28		$16.80	The order did not list those present in court.
Attorney #4	10/9/2012	9/24/2012	0.28		$16.80	The order did not list those present in court.
Attorney #4	1/15/2013	8/1/2012	0.70		$42.00	The order did not list those present in court.

Exhibit C

UNSUPPORTED COURT APPEARANCES FROM THE PAYMENTS TESTED TO FIVE ATTORNEYS FOR THE PERIOD JULY 1, 2011, THROUGH JUNE 30, 2013

Attorney	Order Date	Court Appearance Per Invoice	Hours Billed		Amount Paid	APA Notes
Attorney #4	5/7/2013	4/11/2013	0.50		$30.00	According to JUSTICE, there was a hearing scheduled but there was no order for that hearing.
Attorney #4 Subtotals		**20**	**186.91**		**$11,214.60**	
Attorney #3	7/26/2011	6/2/2011	0.70		$42.00	The order did not list those present in court.
Attorney #3	8/14/2012	7/10/2012	2.10	Note 1	$126.00	The attorney billed for attendance at a hearing on July 10. There is a stipulated order for higher level of care dated July 10, 2012. Those present are not listed on this order. There is also an order for a higher level of care indicating the hearing was held on July 11, 2012. The attorney was listed at present at this hearing.
Attorney #3	1/22/2013	11/2/2012	1.10	Note 1	$66.00	The order did not list those present in court.
Attorney #3	4/2/2013	1/7/2013	1.00		$60.00	The order did not list those present in court.
Attorney #3	4/2/2013	1/7/2013	1.00	Note 1	$60.00	The order did not list those present in court.
Attorney #3 Subtotals		**5**	**5.90**		**$354.00**	
Attorney#1	4/17/2012	3/6/2012	0.80		$48.00	This was a drug treatment court order, which does not list who was present at hearing.
Attorney#1	5/22/2012	5/1/2012	0.80		$48.00	This was a drug treatment court order, which does not list who was present at hearing.
Attorney#1	5/29/2012	4/24/2012	0.50		$30.00	This was a drug treatment court order, which does not list who was present at hearing.
Attorney#1	10/16/2012	9/18/2012	0.50		$30.00	This was a drug treatment court order, which does not list who was present at hearing.
Attorney#1	2/5/2013	1/22/2013	1.20		$72.00	This was a drug treatment court order, which does not list who was present at hearing.

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Exhibit C

UNSUPPORTED COURT APPEARANCES FROM THE PAYMENTS TESTED TO FIVE ATTORNEYS
FOR THE PERIOD JULY 1, 2011, THROUGH JUNE 30, 2013

Attorney	Order Date	Court Appearance Per Invoice	Hours Billed		Amount Paid	APA Notes
		1/29/2013				This was a family recovery court order, which does not list who was present at hearing.
Attorney#1	2/26/2013	2/19/2013	0.40		$24.00	This was a drug treatment court order, which does not list who was present at hearing.
Attorney#1	3/5/2013	2/5/2013	0.70		$42.00	These were family recovery court orders, which do not list who was present at hearings.
		2/12/2013				
		2/26/2013				
Attorney#1	4/2/2013	3/5/2013	0.50		$30.00	This was a family recovery court order, which does not list who was present at hearing.
		3/12/2013				
Attorney#1	4/9/2013	2/19/2013	0.40		$24.00	This was a family drug treatment court order, which does not list who was present at hearing.
Attorney#1 Subtotals		**13**	**5.80**		**$348.00**	
Attorney #5	1/31/2012	12/13/2011	0.10		$6.00	The order did not list those present in court.
Attorney #5	2/21/2012	1/10/2012	0.50	Note 1	$30.00	An order dated 1/9/2012 did not list those present in court.
Attorney #5	12/25/2012	9/13/2012	0.40	Note 1	$24.00	The order did not list those present in court.
Attorney #5	2/26/2013	2/1/2013	1.80	Note 1	$108.00	The order did not list those present in court.
Attorney #5	4/30/2013	4/8/2013	0.13	Note 1	$7.80	The order did not list those present in court.
Attorney #5 Subtotals		**5**	**2.93**		**$175.80**	
Attorney #2	1/17/2012	9/28/2011	0.33		$19.80	The order did not list those present in court.
Attorney #2 Subtotals		**1**	**0.33**		**$19.80**	
Insufficient Records Subtotals		**44**	**201.87**		**$12,112.20**	
Totals		**175**	**293.97**		**$17,638.20**	

Note 1: For the date in question, the total hours listed on the invoice include other services in addition to the billed court appearance.

JUVENILE COURT GUARDIAN AD LITEM AND ATTORNEY FEES
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Exhibit D

TIME BILLED PRIOR TO APPOINTMENT OR AFTER TERMINATION FROM THE PAYMENTS TESTED TO FIVE ATTORNEYS FOR THE PERIOD JULY 1, 2011, THROUGH JUNE 30, 2013

Case	Attorney Name	Case Opened	Date Appointed	Case Closed	Invoice Service Dates	Order Date	Hours	Fees	Amount Paid	APA Notes
1	Attorney #5	12/14/2010	2/2/2012	4/25/2013	10/19/2012 - 11/9/2012	11/27/2012	37.90	$2,274.00	$12.00	Attorney billed 1.2 hours after the father relinquished parental rights on November 2, 2012. Attorney #5 was the attorney for the father in this case. The attorney indicated the father entered into a communication and contact agreement with the adoptive parents and that he/she researched issues related thereto.
	Attorney #5 Subtotal								**$12.00**	
1	Attorney #4	3/30/2012	4/4/2012	4/18/2013	2/21/2012 - 9/28/2012	10/16/2012	4.25	$255.00	$15.00	Attorney billed 0.25 hours prior to case being opened.
	Attorney #4 Subtotal								**$15.00**	
1	Attorney #3	1/26/2006	1/19/2010	5/23/2011	5/16/2011 - 5/31/2011	06/28/2011	3.00	$180.00	$18.00	Attorney billed 1.3 hours on two separate invoices after case terminated (0.6 hours billed on invoice with order date 6/28/2011 and 0.7 hours billed on invoice with order date 7/26/2011).
					6/1/2011	07/26/2011	0.70	$42.00		
2	Attorney #3	2/26/2009	3/2/2009	12/4/2012	12/1/2012 - 12/7/2012	01/22/2013	4.00	$240.00	$48.00	Attorney billed 1.8 hours on two separate invoices after case terminated (0.8 hours billed on invoice with order date 1/22/2013 and 1.0 hour billed on invoice with order date 4/9/2013).
					1/4/2013 - 1/7/2013	04/09/2013	1.00	$60.00		
3	Attorney #3	7/9/2010	9/12/2011	N/A	1/3/2013 - 1/7/2013	04/09/2013	1.20	$72.00	$12.00	Attorney billed 1.2 hours after withdrawing from the case on December 5, 2012.
4	Attorney #3	3/21/2011	3/23/2011	7/26/2011	7/5/2011 - 7/27/2011	08/30/2011	6.80	$408.00	$42.00	Attorney billed 1.7 hours on two separate invoices after case terminated (0.2 hours billed on invoice with order date 8/30/2011 and 1.5 hours billed on invoice with order date 10/11/2011).
					8/1/2011 - 8/2/2011	10/11/2011	1.50	$90.00		

JUVENILE COURT GUARDIAN AD LITEM AND ATTORNEY FEES
PAID BY THE DOUGLAS COUNTY BOARD OF COMMISSIONERS
AND THE DOUGLAS COUNTY JUVENILE COURT

Exhibit D

TIME BILLED PRIOR TO APPOINTMENT OR AFTER TERMINATION FROM THE PAYMENTS TESTED TO FIVE ATTORNEYS FOR THE PERIOD JULY 1, 2011, THROUGH JUNE 30, 2013

Case	Attorney Name	Case Opened	Date Appointed	Case Closed	Invoice Service Dates	Order Date	Hours	Fees	Amount Paid	APA Notes
5	Attorney #3	5/21/2012	5/24/2012	6/27/2012	5/25/2012 - 6/28/2012	07/31/2012	1.07	$64.20	$61.80	Attorney billed 2.03 hours on two separate invoices after the case was dismissed (0.1 hours on invoice with order date 7/31/2012 and 1.93 hours on invoice with order date 8/14/2012). The invoices included time for three cases. The Court allocated the time billed evenly between the cases – including the time after one of the cases had closed. The last invoice should not have included this case as it was already closed.
					7/16/2012 - 7/26/2012	08/14/2012	1.93	$115.80		
	Attorney#3 Subtotal								**$181.80**	
1	Attorney #2	11/1/2011	11/15/2011	N/A	11/5/2011 - 3/3/2013	05/07/2013	0.56	$33.60	$9.60	There were 0.16 hours billed prior to the attorney's appointment. The attorney indicated that he/she was already representing the client on another docket, so when the new petition was filed on 11/1/2011, she received a copy and reviewed it. The only documentation in JUSTICE is the signed order appointing the attorney on 11/15/2011.
	Attorney #2 Subtotal								**$9.60**	
1	Attorney #1	6/22/2011	7/11/2011	9/29/2011	9/27/2011 - 11/7/2011	11/15/2011	1.88	$112.80	$22.80	Attorney billed 1.38 hours billed after termination. The invoice included time for two cases. The Court allocated the time billed evenly between the cases – including the time after one of the cases had closed.

JUVENILE COURT GUARDIAN AD LITEM AND ATTORNEY FEES
PAID BY THE DOUGLAS COUNTY BOARD OF COMMISSIONERS
AND THE DOUGLAS COUNTY JUVENILE COURT

Exhibit D

TIME BILLED PRIOR TO APPOINTMENT OR AFTER TERMINATION FROM THE PAYMENTS TESTED TO FIVE ATTORNEYS FOR THE PERIOD JULY 1, 2011, THROUGH JUNE 30, 2013

Case	Attorney Name	Case Opened	Date Appointed	Case Closed	Invoice Service Dates	Order Date	Hours	Fees	Amount Paid	APA Notes
2	Attorney #1	8/1/2012	8/15/2012	N/A	8/13/2012 - 8/20/2012	08/28/2012	3.60	$216.00	$84.00	There were 1.4 hours billed before the attorney was appointed. The attorney indicated there was a phone conversation with the bailiff prior to her appointment. The only documentation in JUSTICE is the signed order appointing the attorney.
3	Attorney #1	2/17/2012	3/6/2012	4/6/2012	4/5/2012 - 4/27/2012	05/08/2012	2.34	$140.40	$45.00	Attorney billed 1.75 hours after termination. The invoice included time for three cases. The Court allocated the time billed evenly between the cases – including the time after one of the cases had closed.
4	Attorney #1	6/21/2010	9/17/2010	7/27/2011	8/1/2011 - 8/5/2011	09/13/2011	2.25	$135.00	$75.00	There were 2.25 hours billed after termination. The attorney indicated he/she was in contact with the client's aunt related to another docket. However, the invoice submitted included only this case. It appears the invoice was for an entirely different case, since this case had already closed.
	Attorney #1 Subtotal								**$226.80**	
14	**Grand Total**								**$445.20**	

JUVENILE COURT GUARDIAN AD LITEM AND ATTORNEY FEES
PAID BY THE DOUGLAS COUNTY BOARD OF COMMISSIONERS
AND THE DOUGLAS COUNTY JUVENILE COURT

Exhibit E

NO COURT ORDER APPOINTING ATTORNEY FROM THE PAYMENTS TESTED TO FIVE ATTORNEYS FOR THE PERIOD JULY 1, 2011, THROUGH JUNE 30, 2013

Attorney Name	Atty Role	Case	Case Opened	Case Closed	Invoice Service Dates	Order Date	Hours	Fees Paid	Costs Paid	Amount Paid
Attorney #5 (1)	GC	1	2/13/2012	8/16/2012	4/16/2012 - 5/11/2012	05/29/2012	0.98	$58.80	$0.00	$58.80
Subtotal for Case										$58.80
Attorney #5 (2)	GC	2	3/7/2011	9/9/2013	6/1/2011 - 6/28/2011	07/05/2011	3.25	$195.00	$0.00	$195.00
					6/29/2011 - 11/27/2011	12/20/2011	1.33	$79.80	$0.00	$79.80
					11/29/2011 - 12/28/2011	01/31/2012	2.75	$165.00	$0.00	$165.00
					1/11/2012 - 1/27/2012	02/21/2012	1.09	$65.40	$0.00	$65.40
					2/6/2012 - 7/17/2012	07/31/2012	3.63	$217.80	$0.00	$217.80
					8/1/2012 - 10/2/2012	10/30/2012	1.19	$71.40	$0.00	$71.40
					10/24/2012 - 1/16/2013	01/29/2013	4.76	$285.60	$0.00	$285.60
					1/23/2013 - 3/6/2013	03/26/2013	1.68	$100.80	$0.00	$100.80
					3/21/2013 - 4/15/2013	04/30/2013	2.57	$154.20	$0.00	$154.20
Subtotal for Case										$1,335.00
Attorney #5 Subtotals			**2 Cases**			**10 Invoices**				**$1,393.80**
Attorney #4	AC	1	3/24/2010	9/25/2012	6/7/2011 - 6/13/2011	07/12/2011	0.90	$54.00	$0.00	$54.00
					6/24/2011 - 11/22/2011	01/03/2012	1.80	$108.00	$0.00	$108.00
					12/9/2011 - 5/22/2012	06/12/2012	3.25	$195.00	$0.00	$195.00
					6/5/2012 - 9/26/2012	10/09/2012	0.30	$18.00	$0.00	$18.00
Subtotal for Case										$375.00
Attorney #4	AC	2	12/4/2012	5/30/2013	2/25/2013 - 5/30/2013	06/11/2013	1.30	$78.00	$0.00	$78.00
Subtotal for Case										$78.00
Attorney #4 Subtotals			**2 Cases**			**5 Invoices**				**$453.00**
Attorney #3	AC	1	7/18/2012	7/18/2012	5/25/2012 - 6/28/2012	07/31/2012	1.06	$63.60	$0.00	$63.60
					7/16/2012 - 7/26/2012	08/14/2012	1.94	$116.40	$1.15	$117.55
Subtotal for Case										$181.15
Attorney #3	GC	2	3/7/2012	5/21/2012	5/20/2012 - 6/1/2012	07/31/2012	0.60	$36.00	$0.00	$36.00
Subtotal for Case										$36.00
Attorney #3 Subtotals			**2 Cases**			**3 Invoices**				**$217.15**
Attorney #1 (5)	AC	1	4/17/2013	N/A	4/3/2013 - 5/31/2013	06/04/2013	3.07	$184.20	$0.00	$184.20
Subtotal for Case										$184.20
Attorney #1 (3)	AP	2	11/26/2012	N/A	11/21/2012 - 12/13/2012	12/18/2012	10.30	$618.00	$1.45	$619.45
					1/22/2013 - 3/21/2013	03/26/2013	2.75	$165.00	$1.05	$166.05
Subtotal for Case										$785.50

JUVENILE COURT GUARDIAN AD LITEM AND ATTORNEY FEES
PAID BY THE DOUGLAS COUNTY BOARD OF COMMISSIONERS
AND THE DOUGLAS COUNTY JUVENILE COURT

Exhibit E

NO COURT ORDER APPOINTING ATTORNEY FROM THE PAYMENTS TESTED TO FIVE ATTORNEYS FOR THE PERIOD JULY 1, 2011, THROUGH JUNE 30, 2013

Attorney Name	Atty Role	Case	Case Opened	Case Closed	Invoice Service Dates	Order Date	Hours	Fees Paid	Costs Paid	Amount Paid
Attorney #1 (4)	AC	3	6/3/2011	10/21/2013	3/6/2012 - 3/29/2012	04/10/2012	3.70	$222.00	$0.00	$222.00
					4/3/2012 - 4/25/2012	05/08/2012	1.72	$103.20	$0.95	$104.15
					4/30/2012 - 5/31/2012	06/12/2012	1.87	$112.20	$0.00	$112.20
					8/30/2012 - 9/28/2012	10/02/2012	2.75	$165.00	$0.00	$165.00
					9/28/2012 - 10/18/2012	10/23/2012	3.77	$226.20	$1.10	$227.30
					10/18/2012 - 11/29/2012	12/04/2012	3.72	$223.20	$0.00	$223.20
					12/3/2012 - 1/30/2013	02/12/2013	1.78	$106.80	$0.00	$106.80
					2/27/2013 -3/28/2013	04/02/2013	2.55	$153.00	$0.43	$153.43
					4/29/2013 - 5/26/2013	06/04/2013	2.52	$151.20	$1.06	$152.26
		Subtotal for Case								$1,466.34
Attorney #1 (6)	AC	4	11/9/2012	11/29/2012	10/24/2012 - 11/29/2012	12/11/2012	2.40	$144.00	$1.05	$145.05
		Subtotal for Case								$145.05
Attorney #1 (7)	AC	5	1/30/2012	8/23/2012	12/21/2011 - 2/28/2012	03/13/2012	3.00	$180.00	$2.32	$182.32
					8/13/2012 - 8/31/2012	09/04/2012	1.18	$70.80	$1.95	$72.75
		Subtotal for Case								$255.07
Attorney #1 Subtotals			**5 Cases**			**15 Invoices**				**$2,836.16**
Grand Totals			**11 Cases**			**33 Invoices**				**$4,900.11**

Note: These are all of the invoices for each case listed in which there was a lack of documentation to indicate the attorney was appointed by the Court.

(1) The attorney indicated if the attorney was not appointed, the inadvertence was not noticed. Nevertheless, time billed was earned because there were companion dockets to which he/she was appointed.

(2) The attorney indicated he/she was appointed as the guardian ad litem on May 13, 2011. According to JUSTICE, the May 13, 2011, appointment was for a different case for the same juvenile than the one listed.

(3) The attorney indicated he/she was already representing this client's mother on multiple dockets, so there was no separate appointment for this case.

(4) The attorney indicated he/she was initially privately retained. On March 6, 2012, the mom filled out a financial affidavit. However, there was no documentation in JUSTICE from the Judge that determined the client was indigent for this case.

(5) The attorney indicated he/she was already representing the client under different cases.

(6) The attorney indicated he/she was already representing the client under a previous docket. She was appointed for the client under a different case number.

(7) The attorney indicated he/she was already representing the client under different cases.

JUVENILE COURT GUARDIAN AD LITEM AND ATTORNEY FEES
PAID BY THE DOUGLAS COUNTY BOARD OF COMMISSIONERS
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Exhibit F

INCORRECT AMOUNT PAID FROM THE PAYMENTS TESTED TO FIVE ATTORNEYS
FOR THE PERIOD JULY 1, 2011, THROUGH JUNE 30, 2013

Attorney Name	Order Date	Hours	Fees	Over(Under) Payment	Notes
Attorney #1	01/17/2012	5.85	$351.00	($6.00)	Amount paid agreed to the total hours listed on the invoice of 5.85 hours; however the actual total per the detail was 5.95 hours, resulting in an underpayment of 0.10 hours or $6.
Attorney #1	07/03/2012	4.60	$276.00	($3.00)	Amount paid agreed to the total hours listed on the invoice of 4.60 hours; however the actual total per the detail was 4.65 hours, resulting in an underpayment of 0.05 hours, or $3.
Attorney #1	10/04/2011	1.42	$85.20	($30.00)	Court personnel incorrectly changed the billing from 3.85 hours to 2.85 hours and split those hours between two cases, resulting in a total underpayment of 1.00 hour or $60.
Attorney #1	10/04/2011	1.43	$85.80	($30.00)	
Attorney #1	04/16/2013	13.10	$786.00	($3.00)	Court personnel incorrectly changed the billing from 26.30 hours to 26.20 hours and split those hours between two cases, resulting in a total underpayment of 0.10 hour or $6.
Attorney #1	04/16/2013	13.10	$786.00	($3.00)	
Attorney #1	12/13/2011	11.60	$696.00	($6.00)	Amount paid agreed to the total hours listed on the invoice of 11.6 hours; however the actual total per the detail was 11.7 hours, resulting in an underpayment of 0.10 hours or $6.
Attorney #1	03/06/2012	15.55	$933.00	($12.00)	Court personnel incorrectly changed the billing from 15.75 hours to 15.55 hours, resulting in an underpayment of 0.20 hours or $12.
Attorney #1	12/04/2012	2.05	$123.00	($3.00)	Court personnel incorrectly changed the billing from 2.1 hours to 2.05 hours, resulting in an underpayment of 0.05 hours or $3.
Attorney #1	04/10/2012	5.35	$321.00	$12.00	Amount paid agreed to the total hours listed on the invoice of 5.35 hours; however the actual total per the detail was 5.15 hours, resulting in an overpayment of 0.20 hours or $12.
Attorney #1	05/14/2013	2.30	$138.00	$3.00	Amount paid agreed to the total hours listed on the invoice of 2.3 hours; however the actual total per the detail was 2.25 hours, resulting in an overpayment of 0.05 or $3.
Subtotal Attorney #1	**11**			**($81.00)**	
Attorney #4	08/14/2012	0.43	25.80	$0.60	Amount paid was $0.60 more than the total listed on the invoice.
Subtotal Attorney #4	**1**			**$0.60**	
Attorney #5	01/31/2012	2.34	140.40	$37.80	Court personnel incorrectly changed the billing from 1.71 hours to 2.34 hours, resulting in an overpayment of 0.63 hours or $37.80. The attorney reimbursed this amount back to the Court after it was discovered by the APA.
Subtotal Attorney #5	**1**			**$37.80**	
Net Underpaid	**13**			**($42.60)**	

JUVENILE COURT GUARDIAN AD LITEM AND ATTORNEY FEES
PAID BY THE DOUGLAS COUNTY BOARD OF COMMISSIONERSS
AND THE DOUGLAS COUNTY JUVENILE COURT

Exhibit G

BILLINGS THAT INCLUDED DATES FROM PREVIOUS BILLINGS FROM THE PAYMENTS TESTED TO FIVE ATTORNEYS
FOR THE PERIOD JULY 1, 2011, THROUGH JUNE 30, 2013

Attorney Name	Atty Role	Order Date	Hours	Fees	Duplicated Hours	Amount Billed	Notes
Attorney #3	GP	08/14/2012	3.45	$207.00	0.40	$24.00	Services provided on May 14, 2012 and June 11, 2012, which were the first dates on this invoice, appeared to be a duplication of the services billed per the previous invoice. Both invoices included time for receiving and reviewing a court order on May 14, 2012 and June 11, 2012. The Court did not have documentation to indicate the services were not duplicative.
Attorney #3 Subtotal					**0.40**	**$24.00**	
Attorney #5	AP	11/27/2012	37.90	$2,274.00	0.10	$6.00	Services provided on October 19, 2012, which was the first date on this invoice, could be a duplication of the final services billed per the previous invoice. Both invoices included time for reviewing the case file on October 19, 2012. The attorney indicated one entry was for obtaining and reviewing the physical file from the court house. The prior entry was for reviewing the file through the online case search system portal and his/her client case file. One entry stated, "Obtained and reviewed court file." The prior entry stated, "Review and analyze Justice portal/court case file, review case file; Case analysis, prepare subpoena duces tecum." Based on the close description of the services for the same day, the Court should have had documentation to indicate services were not duplicative.
Attorney #5	GC	05/29/2012	2.75	$165.00	0.10	$6.00	Services provided on March 7, 2012 appeared to be a duplication of the services on the May 22, 2012, and the March 21, 2012 invoices. Both invoices included time for receiving and reviewing a court order on March 7, 2012. The Court did not have documentation to indicate the services were not duplicative.
Attorney #5	AC	09/04/2012	4.75	$285.00	0.10	$6.00	Services provided on July 20, 2012 which was the first date on this invoice, appeared to be a duplication of the final services billed per the previous invoice. Both invoices included time for case analysis and strategizing on July 20, 2012. The attorney indicated that since there are multiple entries for the same day between the invoices, it is very clear that this is not a duplicate charge. Since the same activity was recorded twice on the same day, the Court should have had documentation to indicate the services were not duplicative.
Attorney #5 Subtotal					**0.30**	**$18.00**	
Total					**0.70**	**$42.00**	

JUVENILE COURT GUARDIAN AD LITEM AND ATTORNEY FEES
PAID BY THE DOUGLAS COUNTY BOARD OF COMMISSIONERS
AND THE DOUGLAS COUNTY JUVENILE COURT

Exhibit H

TIME BILLED IN ONE DAY FROM THE PAYMENTS TESTED TO FIVE ATTORNEYS
FOR THE PERIOD JULY 1, 2011, THROUGH JUNE 30, 2013

Attorney	Date	Hours Billed	Notes
Attorney billed more than 12 hours on a single date:			
Attorney #5	11/21/2011	14.75	
Attorney #5	8/30/2011	13.86	
Attorney #5	11/7/2012	13.20	
Attorney #5	1/30/2013	12.93	
Attorney #5	7/11/2012	12.85	
Attorney #5	11/28/2012	12.65	
Attorney #5	11/1/2012	12.25	
Attorney #5 Count		**7**	
Attorney #4	1/12/2012	13.30	
Attorney #4	2/20/2013	12.45	
Attorney #4 Count		**2**	
Attorney #3	4/23/2012	15.90	
Attorney #3	8/15/2012	14.00	
Attorney #3	1/7/2013	13.70	
Attorney #3	5/19/2011	13.30	
Attorney #3	8/16/2012	12.80	
Attorney #3	3/12/2012	12.50	
Attorney #3 Count		**6**	
Attorney #2	6/22/2011	12.09	
Attorney #2	6/7/2011	12.06	
Attorney #2 Count		**2**	
Total Days Over 12 Hours		**17**	
Attorney billed more than 8 hours on a weekend or holiday:			
Attorney #5	11/12/2012	8.50	County holiday (Veterans Day celebrated)
Attorney #5 Count		**1**	
Attorney #3	11/12/2012	10.70	County holiday (Veterans Day celebrated)
Attorney #3 Count		**1**	
Attorney #2	11/27/2011	11.20	Sunday
Attorney #2	3/4/2012	10.85	Sunday
Attorney #2	3/3/2012	10.50	Saturday
Attorney #2	2/20/2012	9.75	County holiday (Presidents Day)
Attorney #2	10/23/2011	9.10	Sunday
Attorney #2	12/19/2010	8.75	Sunday
Attorney #2	2/25/2012	8.63	Saturday
Attorney #2	7/17/2011	8.50	Sunday
Attorney #2	2/18/2012	8.15	Saturday
Attorney #2 Count		**9**	
Total Weekends/Holidays		**11**	