

Exhibit Number: 9

The following exhibit is a booklet that exceeds the 5-page limit therefore it cannot be scanned. The booklets' cover has been scanned to help you when requesting information. The exhibit is on file at the Montana Historical Society and can be viewed there.

Legislative Audit Division

State of Montana



Report to the Legislature

November 2004

Financial-Compliance Audit For the Two Fiscal Years Ended June 30, 2004

Judicial Branch

This report contains six recommendations for improvement in Judicial Branch operations. Recommendations addressed in the report include:

- ▶ **Juvenile Delinquency Intervention Program**
- ▶ **Unrecorded Activity**
- ▶ **Inadequate Controls Over Cash Collections**
- ▶ **Compliance with State Laws**

**Direct comments/inquiries to:
Legislative Audit Division
Room 160, State Capitol
PO Box 201705
Helena MT 59620-1705**

04-26

Help eliminate fraud, waste, and abuse in state government. Call the Fraud Hotline at 1-800-222-4446 statewide or 444-4446 in Helena.

Table of Contents

Elected and Appointed Officials	ii
Report Summary	S-1
Introduction	1
Introduction	1
Background	1
Attached Agencies	3
Prior Audit Recommendations	3
Findings and Recommendations	5
Juvenile Delinquency Intervention Program (JDIP)	5
District Court Issues	6
Expenditure, Revenue and Cash Transactions	6
Youth Court Restitution	7
Youth Court Revenue and Expenditure Activity Recorded by Counties	8
Timely Deposits	9
Cash Controls	10
County Collection Report	11
County Reimbursements	13
Timeliness of Judges' Submission of Travel Claims	14
Court Order Conflicts with State Statute	15
Independent Auditor's Report & Branch Financial Schedules	A-1
Independent Auditor's Report	A-3
Schedule of Changes in Fund Balances & Property Held in Trust for the Fiscal Year Ended June 30, 2004	A-5
Schedule of Changes in Fund Balances & Property Held in Trust for the Fiscal Year Ended June 30, 2003	A-6
Schedule of Total Revenues & Transfers-In For the Fiscal Year Ended June 30, 2004	A-7
Schedule of Total Revenues & Transfers-In For the Fiscal Year Ended June 30, 2003	A-8
Schedule of Total Expenditures & Transfers-Out For the Fiscal Year Ended June 30, 2004	A-9
Schedule of Total Expenditures & Transfers-Out For the Fiscal Year Ended June 30, 2003	A-10
Notes to the Financial Schedules	A-11
Judicial Branch Response	B-1
Judicial Branch	B-3