

LEGISLATIVE AUDIT DIVISION

REPORT SUMMARY

JUDICIAL BRANCH

Financial-Compliance Audit For the Two Fiscal Years Ended June 30, 2004 Audit # 04-26

We performed a financial-compliance audit of the Judicial Branch (Branch) for the two fiscal years ended June 30, 2004. The Branch implemented five and partially implemented two of the seven prior audit recommendations.

This report contains six recommendations where the Branch could improve accounting and enhance compliance with state policies and laws.

We issued a qualified opinion on the financial schedules contained in this report. The opinion on page A-3 discusses Juvenile Delinquency Intervention Program misstatements in the General Fund.

The listing below serves as a means of summarizing the recommendations contained in the report, the Branch's response thereto, and a reference to the supporting comments.

Recommendation #1: We recommend that the Judicial Branch:

- A. Work with the Department of Corrections to ensure that the Juvenile Delinquency Intervention Program surplus distributions are given to the Branch instead of counties.
- B. Seek appropriation authority to spend the surplus Juvenile Delinquency Intervention Program funds it receives from the Department of Corrections. Page 6.

Branch Response: Concur. See page B-3.

Recommendation #2: We recommend the Judicial Branch:

- A. Establish procedures for the proper deposit and accounting for funds received by the youth courts.
- B. Provide guidance to youth courts to ensure deposits are timely in accordance with state law.
- C. Implement adequate control over cash collections at the youth courts. Page 11.

Branch Response: Concur. See page B-4.

Recommendation #3: We recommend the Judicial Branch:

- A. Provide guidance to the municipal, justice, and district clerks of courts on how to report tech surcharge fees in accordance with state law.
- B. Reimburse the Department of Justice \$45,640 for the Montana Law Enforcement Academy surcharges allowed under section 3-1-318, MCA.
- C. Reimburse Missoula County \$71,632 for the county attorney fees and the county Victim/Witness Advocacy fees allowed under section 46-18-236, MCA.
- D. Comply with sections 3-5-604(2) and 3 5 601(4), MCA, or seek legislation to amend those sections to require court reporters to remit transcription fees directly to the Court Administrator's office. Page 13.

Branch Response: Partially Concur. See page B-5.

Recommendation #4: We recommend the Judicial Branch process county public defender reimbursement payments within 30 days as required by state law. Page 14.

Branch Response: Concur. See page B-7.

Recommendation #5: We recommend the Judicial Branch comply with state law regarding timely filing and payment for district court judges' travel claims. Page 15.

Branch Response: Concur. See page B-8.

Recommendation #6: We recommend the Supreme Court amend its order with regard to the Board of Bar Examiners travel costs. Page 15.

Branch Response: Concur. See page B-8