



# MONTANA LEGISLATIVE AUDIT DIVISION

## FINANCIAL-COMPLIANCE AUDIT Judicial Branch

For the Two Fiscal Years Ended June 30, 2014

OCTOBER 2014

14-27

REPORT SUMMARY

The Judicial Branch's main operations consist of the Supreme Court and district courts. The Supreme Court has general supervisory control over all other courts in the state. We analyzed financial transactions supporting the branch's financial schedules, tested compliance with state laws, and evaluated the status of prior audit recommendations.

### Context

The judicial power of the state is vested in the Supreme Court; district courts in the 22 judicial districts; the Workers' Compensation Court; the Water Court; courts of limited jurisdiction; and any other courts established by law. Judicial Branch (branch) operations include the Supreme Court, Clerk of the Supreme Court, the Water Court, district courts, the state law library, and the computer technology of all courts, including those of limited jurisdiction. District court operations account for 70 percent of the branch's activity. Of the branch's 410 full-time equivalent staff, 311.5 work in the 22 judicial districts.

The branch expended General Fund resources of \$37,128,224 and \$35,429,872 in fiscal years 2013-14 and 2012-13, respectively.

Of the \$6,297,911 fund equity balance in the State Special Revenue Fund at June 30, 2014, \$5,911,460 is earmarked for the Juvenile Delinquency Intervention Program.

The branch spent \$254,654 and \$290,803 in fiscal years 2013-14 and 2012-13, respectively,

from the Capital Project Fund for long range information technology projects. At June 30, 2014, \$1,210,372 in fund equity remained from resources appropriated for these projects in prior fiscal years.

### Results

Readers can rely on the amounts on the financial schedules of the branch.

The branch implemented the five recommendations from the previous report. This report contains no recommendations.

For a complete copy of the report (14-27) or for further information, contact the Legislative Audit Division at 406-444-3122; e-mail to [lad@mt.gov](mailto:lad@mt.gov); or check the web site at <http://leg.mt.gov/audit>  
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