

Tennessee Council of Juvenile and Family Court Judges

**For the Years Ended
June 30, 1999, and June 30, 1998**

Arthur A. Hayes, Jr., CPA, JD, CFE

Director

Charles K. Bridges, CPA

Assistant Director

Teresa L. Hensley, CPA

Audit Manager

Michael S. Edwards, CPA

In-Charge Auditor

Edwin J. Carter, Jr.

Katrina L. Roberson

Staff Auditors

Amy Brack

Editor



STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY

State Capitol
Nashville, Tennessee 37243-0260
(615) 741-2501

John G. Morgan
Comptroller

April 27, 2000

The Honorable Don Sundquist, Governor
and

Members of the General Assembly
State Capitol
Nashville, Tennessee 37243

and

Ms. Joan Archer, Executive Director
Tennessee Council of Juvenile and Family Court Judges
Andrew Johnson Tower, First Floor
Nashville, Tennessee 37243

Ladies and Gentlemen:

We have conducted a financial and compliance audit of selected programs and activities of the Tennessee Council of Juvenile and Family Court Judges for the years ended June 30, 1999, and June 30, 1998.

We conducted our audit in accordance with generally accepted government auditing standards. These standards require that we obtain an understanding of management controls relevant to the audit and that we design the audit to provide reasonable assurance of the Tennessee Council of Juvenile and Family Court Judges' compliance with the provisions of policies, procedures, laws, and regulations significant to the audit. Management of the Tennessee Council of Juvenile and Family Court Judges is responsible for establishing and maintaining internal control and for complying with applicable laws and regulations.

Our audit resulted in no audit findings.

We have reported other less significant matters involving the council's internal controls and/or instances of noncompliance to the Tennessee Council of Juvenile and Family Court Judges' management in a separate letter.

Sincerely,

John G. Morgan
Comptroller of the Treasury

JGM/ms
00/064

State of Tennessee

Audit Highlights

Comptroller of the Treasury

Division of State Audit

Financial and Compliance Audit
Tennessee Council of Juvenile and Family Court Judges
For the Years Ended June 30, 1999, and June 30, 1998

AUDIT SCOPE

We have audited the Tennessee Council of Juvenile and Family Court Judges for the period July 1, 1997, through June 30, 1999. Our audit scope included a review of management's controls and compliance with policies, procedures, laws, and regulations in the areas of revenue, expenditures, and equipment. The audit was conducted in accordance with generally accepted government auditing standards.

AUDIT FINDINGS

The audit report contains no findings.

"Audit Highlights" is a summary of the audit report. To obtain the complete audit report which contains all findings, recommendations, and management comments, please contact

Comptroller of the Treasury, Division of State Audit
1500 James K. Polk Building, Nashville, TN 37243-0264
(615) 741-3697

Audit Report
Tennessee Council of Juvenile and Family Court Judges
For the Years Ended June 30, 1999, and June 30, 1998

TABLE OF CONTENTS

	<u>Page</u>
INTRODUCTION	1
Post-Audit Authority	1
Background	1
AUDIT SCOPE	1
OBJECTIVES, METHODOLOGIES, AND CONCLUSIONS	2
Revenue	2
Expenditures	2
Equipment	3
PRIOR AUDIT FINDINGS	3

Tennessee Council of Juvenile and Family Court Judges For the Years Ended June 30, 1999, and June 30, 1998

INTRODUCTION

POST-AUDIT AUTHORITY

This is the report on the financial and compliance audit of the Tennessee Council of Juvenile and Family Court Judges. The audit was conducted pursuant to Section 4-3-304, *Tennessee Code Annotated*, which authorizes the Department of Audit to “perform currently a post-audit of all accounts and other financial records of the state government, and of any department, institution, office, or agency thereof in accordance with generally accepted auditing standards and in accordance with such procedures as may be established by the comptroller.”

Section 8-4-109, *Tennessee Code Annotated*, authorizes the Comptroller of the Treasury to audit any books and records of any governmental entity that handles public funds when the Comptroller considers an audit to be necessary or appropriate.

BACKGROUND

The Tennessee Council of Juvenile and Family Court Judges provides technical assistance to the state’s 98 juvenile courts. In addition, the council collects statistical data on juvenile referrals and dispositions from each of the courts and produces an annual statistical report as well as ad hoc reports as requested. Another major activity of the council is to provide educational opportunities to judges, referees, and court staff. During an average year, the council conducts two major conferences and five or so smaller seminars that are attended by approximately 1,100 professional juvenile justice participants. All judicial education programs provide continuing legal education credit. The council serves as a liaison between the juvenile courts and the legislative and executive branches of government. The governing body of the council is the Executive Committee, composed of 12 judges elected annually by the council.

AUDIT SCOPE

We have audited the Tennessee Council of Juvenile and Family Court Judges for the period July 1, 1997, through June 30, 1999. Our audit scope included a review of management’s controls and compliance with policies, procedures, laws, and regulations in the areas of revenue, expenditures, and equipment. The audit was conducted in accordance with generally accepted government auditing standards.

The Tennessee Council of Juvenile and Family Court Judges is part of the general fund of the State of Tennessee and is responsible for allotment code 316.10.

OBJECTIVES, METHODOLOGIES, AND CONCLUSIONS

REVENUE

The objectives of our review of the council's revenue controls and procedures were to determine whether

- policies and procedures regarding revenue are adequate;
- cash collected during the audit period has been deposited timely;
- physical controls over cash are adequate;
- revenue or fees have been billed or charged and recorded at the correct amount; and
- records are reconciled with Department of Finance and Administration reports.

We interviewed key council personnel to gain an understanding of the council's procedures and controls over revenue. We also reviewed supporting documentation for these procedures and controls. In addition, testwork was performed on a nonstatistical sample of revenue transactions during the audit period. We had no findings related to revenue; however, other minor weaknesses came to our attention which have been reported to management in a separate letter.

EXPENDITURES

The objectives of our review of the council's expenditure controls and procedures were to determine whether

- policies and procedures regarding expenditures are adequate;
- recorded expenditures for goods and services are properly authorized, received, and procured in accordance with applicable regulations or requirements;
- recorded expenditures for goods or services are adequately supported and have been recorded correctly in the state's accounting records;

- payments have been made in a timely manner;
- all payments for travel have been paid in accordance with the Comprehensive Travel Regulations; and
- records are reconciled with Department of Finance and Administration reports.

We interviewed key council personnel to gain an understanding of the council's procedures and controls over expenditures. We also reviewed supporting documentation for these procedures and controls. In addition, testwork was performed on a nonstatistical sample of expenditure transactions during the audit period. We had no findings related to expenditures; however, other minor weaknesses came to our attention which have been reported to management in a separate letter.

EQUIPMENT

The objectives of our review of the council's equipment controls and procedures were to determine whether

- policies and procedures relating to equipment are adequate;
- the council's property listing represents a complete and valid listing of the assets physically on hand;
- property and equipment are adequately safeguarded; and
- equipment purchased during the audit period was properly recorded on the property listing.

We interviewed key council personnel to gain an understanding of the council's procedures and controls over equipment. We also reviewed supporting documentation for these procedures and controls. In addition, testwork was performed on a nonstatistical sample of equipment items on the council's property listing and all equipment items purchased during the audit period. We had no findings related to equipment; however, other minor weaknesses came to our attention which have been reported to management in a separate letter.

PRIOR AUDIT FINDINGS

There were no findings in the prior audit report.