

## **Court System**

**For the Years Ended  
June 30, 1996, and June 30, 1995**

**Arthur A. Hayes, Jr., CPA**  
Director

**Charles K. Bridges, CPA**  
Assistant Director

**Lea Ann Boucher, CPA**  
Audit Manager

**Daniel V. Willis, CPA**  
In-Charge Auditor

**Lynn R. Capps**  
**Marilyn Holt Stone**  
Staff Auditors

**Leslie Bethea**  
Editor

March 3, 1998

The Honorable Don Sundquist, Governor

and

Members of the General Assembly

State Capitol

Nashville, Tennessee 37243

and

The Honorable E. Riley Anderson

Chief Justice of the Supreme Court

Supreme Court Building

Nashville, Tennessee 37243

Ladies and Gentlemen:

We have conducted a financial and compliance audit of selected programs and activities of the Court System for the years ended June 30, 1996, and June 30, 1995.

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 Court System's compliance with the provisions of laws, regulations, contracts, and grants significant to the audit. Management of the Court System is responsible for establishing and maintaining the internal control structure and for complying with applicable laws and regulations.

Our audit disclosed certain findings which are detailed in the Objectives, Methodologies, and Conclusions section of this report. The Court System's administration has responded to the audit findings; we have included the responses following each finding. We will follow up the audit to examine the application of the procedures instituted because of the audit findings.

We have reported other less significant matters involving the court system's internal controls and/or instances of noncompliance to the Court System's management in a separate letter.

Very truly yours,

W. R. Snodgrass  
Comptroller of the Treasury

WRS/cr  
97/076

State of Tennessee

# Audit Highlights

Comptroller of the Treasury

Division of State Audit

Financial and Compliance Audit  
**Court System**  
For the Years Ended June 30, 1996, and June 30, 1995

---

## AUDIT SCOPE

We have audited the Court System for the period July 1, 1994, through June 30, 1996. Our audit scope included a review of management's controls and compliance with policies, procedures, laws, and regulations in the areas of indigent defense, verbatim transcripts, payments to employees, appellate court clerk revenue, utilization of the STARS grant module, billing journal vouchers, and year-end cutoff. The audit was conducted in accordance with generally accepted government auditing standards.

## AUDIT FINDINGS

### **The Administrative Office of the Courts Has Not Improved Controls Over Payments to Indigents' Defense Attorneys\***

The Administrative Office of the Courts has failed to take substantive action to design and implement sufficient controls to prevent or detect overbillings by private attorneys appointed to represent indigent defendants. Billing irregularities, similar to those noted in the prior audit and as detailed in a special report dated May 1995, continue. Five of the seven attorneys the Administrative Office of the Courts selected for detailed billing review apparently overbilled for their services (page 6).

### **Controls Over Payments for Verbatim Transcripts Are Inadequate**

The Administrative Office of the Courts does not have adequate controls to ensure that billings for verbatim transcripts are not duplicate submissions. Additional problems were noted regarding the lack of contractual agreements with private court reporters and proper approval of all billings for court appearances and verbatim transcripts (page 11).

### **The Administrative Office of the Courts Has Allowed Conflicts of Interest to Occur**

The Administrative Office of the Courts does not have adequate procedures concerning the leased office space of state judges and allowed conflicts of interest to occur, as a result. The Administrative Office of the Courts has allowed 17 state judges to rent office space in buildings in which the judges

have a partial or total ownership interest. Two additional judges rent office space from members of their own families (page 13).

#### **The Appellate Court Clerk's Billing and Cash-Receipting Controls Are Inadequate**

Although the appellate court clerk has a computerized billing and case-management system in place, all steps of the appellate court cost billing process have to be completed manually because the billing system was never modified to accommodate the specific needs of the appellate court clerk's office. The intensely manual process increases the possibility that cases may not be billed at all or may be billed late, and that delinquent receivables may go unnoticed. In addition, the appellate court clerk does not establish an accounts receivable for financial reporting purposes at fiscal year end and does not keep a detailed listing of the amounts due throughout the year. Procedures undertaken to collect delinquent court costs and to collect and report delinquent litigation taxes were inadequate. Cash-receipting weaknesses, including inadequate segregation of duties, were noted at all three offices of the appellate court clerk (page 15).

#### **The Administrative Office Did Not Properly Record all Federal Grant Expenditures and Revenue in Accordance With Finance and Administration Policy 20 and Failed to Prepare a Schedule of Federal Financial Assistance**

The Administrative Office of the Courts failed to use the STARS Grants Module to account for and to report on the State Court Improvement Program. The office also failed to prepare a Schedule of Federal Financial Assistance for the years ended June 30, 1996, and June 30, 1995 (page 18).

#### **The Administrative Office of the Courts Did Not Process Revenue Journal Vouchers Promptly**

The Administrative Office of the Courts did not always initiate revenue journal vouchers in accordance with Department of Finance and Administration Policy 18, issued in October 1993 to facilitate the state's compliance with the federal Cash Management Improvement Act of 1990. A total of \$698,324.63 was billed late; the number of days the billings were late ranged from ten to 110 (page 20).

#### **The Administrative Office of the Courts Did Not Establish a Proper Year-End Cutoff for Financial Reporting Which Contributed to Budgetary Shortfalls**

The Administrative Office of the Courts did not establish a proper year-end cutoff for financial reporting for the year ended June 30, 1996. Management is currently unable to estimate the amount of indigent defense claims payable at fiscal year end; this inability to establish estimates may contribute to the continuous funding shortfalls experienced by the Indigent Defense Fund. Nine of 22 disbursements tested (40.91%) were paid in the wrong fiscal year. Management's explanation was that the indigent defense fund had depleted its funding for fiscal year 1996 and management had to hold the claims until funding was available in fiscal year 1997 (page 21).

\* This finding is repeated from the prior audit.

## ISSUE FOR LEGISLATIVE CONSIDERATION

### **County Funding of Certain State Judges' Offices and the Provision of Salary Supplements to Certain Employees**

We made inquiry of the Administrative Office of the Court's management concerning the funding relationship between county governments and state judges. Management could not detail the exact nature of the relationship between all county governments and all state judges. At our request, the Administrative Office of the Courts surveyed state judges and provided us with the results of their inquiry.

Currently, county governments provide varying levels of support to state judges; some counties make no provision for the operation of the judges' offices while others provide office space, office supplies, utilities, and reimbursement of certain travel expenses. In addition, some county governments provide salary supplements to individuals employed in certain judges' offices. These salary supplements are paid through the county's payroll system and these employees receive varying levels of county benefits; some employees have been allowed to participate in county insurance and retirement plans, while others have not.

The presence of both state and county funding sources increases the risk that the same expense item could be submitted for reimbursement to more than one funding source, whether intentionally or as a result of errors. The officials responsible for approving payments at the state and county levels do not have a mechanism to determine what expenses have also been paid by another funding source. The General Assembly should consider requiring any county funding of the state judges' offices, except for office space provided in county-owned facilities, to be remitted to the state and then paid through the state system (page 23).

---

---

"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  
Court System  
For the Years Ended June 30, 1996, and June 30, 1995**

---

**TABLE OF CONTENTS**

---

	<u>Page</u>
<b>INTRODUCTION</b>	1
Post-Audit Authority	1
Background	1
<b>AUDIT SCOPE</b>	4
<b>OBJECTIVES, METHODOLOGIES, AND CONCLUSIONS</b>	4
Indigent Defense Payments	4
Finding 1 - The Administrative Office of the Courts has not improved its controls over payments to indigents' defense attorneys	6
Exhibit 1	9
Verbatim Transcript Payments	10
Finding 2 - Controls over payments for verbatim transcripts are inadequate	11
Disbursements	12
Finding 3 - The Administrative Office of the Courts has approved rental arrangements which are apparent conflicts of interest	13
Appellate Court Clerk Revenue	15
Finding 4 - The appellate court clerk's billing and cash-receipting controls are inadequate	15
Department of Finance and Administration Policy 20, "Recording of Federal Grant Expenditures and Revenues"	18

---

## TABLE OF CONTENTS (CONT.)

---

	<u>Page</u>
Finding 5 - The Administrative Office of the Courts did not properly record all federal grant expenditures and revenue in accordance with Finance and Administration Policy 20 and failed to prepare a Schedule of Federal Financial Assistance	18
Revenue Journal Vouchers	20
Finding 6 - The Administrative Office of the Courts did not process revenue journal vouchers promptly	20
Year-end Cutoff	21
Finding 7 - The Administrative Office of the Courts did not establish a proper year-end cutoff for financial reporting which contributed to budgetary shortfalls	21
<b>PRIOR AUDIT FINDINGS</b>	22
Repeated Audit Finding	22
<b>ISSUE FOR LEGISLATIVE CONSIDERATION</b>	23
County Funding of Certain State Judges' Offices and the Provision of Salary Supplements to Certain Employees	23
<b>OBSERVATIONS AND COMMENTS</b>	23
Title VI of the Civil Rights Act of 1964	23
<b>APPENDIX</b>	24
Divisions and Allotment Codes	24
Funding Sources, June 30, 1996	25
Expenditures by Allotment and Division, June 30, 1996	25
Funding Sources, June 30, 1995	26
Expenditures by Allotment and Division, June 30, 1995	26

---

**TABLE OF CONTENTS (CONT.)**

---

	<u>Page</u>
Total Indigent Defense Claims Filed by Fiscal Year	27

# **Court System**

## **For the Years Ended June 30, 1996, and June 30, 1995**

---

### **INTRODUCTION**

---

#### **POST-AUDIT AUTHORITY**

This is the report on the compliance audit of the Court System. 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**

Thirteen divisions are presently included within the Court System. The Administrative Office of the Courts (AOC) administers 12 of these divisions, and the state Board of Law Examiners’ administers its own expenditures.

#### **Administrative Office of the Courts**

The AOC works under the supervision and direction of the Chief Justice of the Supreme Court of Tennessee, assists the Chief Justice in the administration of the judicial branch of government, serves as secretary to the Judicial Council, and attends to other duties assigned by the Supreme Court or Chief Justice.

The AOC has the additional duty of administering the accounts of the judicial branch of government by preparing, approving, and submitting budget estimates of appropriations necessary for the maintenance and operation of the state judicial system. The administrative director also draws and approves all requisitions for payment of judicial expenditures and submits vouchers to the Department of Finance and Administration. Additionally, the administrative director has the authority, within budgetary limits, to provide minimum law libraries to trial court judges.

In the performance of these duties, the administrative director of the AOC administers the following judicial appropriation codes:

a. Appellate and Trial Courts

Salaries and benefits are provided for all appellate court judges, circuit court judges, criminal court judges, chancellors, law and equity judges, and special judges appointed by the Chief Justice as well as for the secretaries of these judges. The salaries and benefits for law clerks and certiorari attorney's employed by the appellate judges, the travel and office expenses for authorized judges, and the cost of law libraries for all appellate and trial judges are paid from this code.

b. Supreme Court Buildings

Funds for the operation, maintenance, and security of the Supreme Court Buildings in Nashville, Knoxville, and Jackson are disbursed through this code.

c. Child Support Referees

Funds are provided for hearings in child support cases to promote the timely fulfillment of parents' obligations to support their children.

d. Indigent Defendant's Counsel

This code provides payments to attorneys appointed to represent juveniles and adults who cannot afford attorneys in felony proceedings. The code also pays legal costs, including attorneys' fees, incurred by indigent patients during mental health hearings.

e. Civil Legal Representation

This code provides payments to agencies to represent defendants in civil matters. On May 18, 1995, the Tennessee General Assembly enacted Public Chapter 550 which amended Sections 16-3-803 and 67-4-1602, *Tennessee Code Annotated*, and thereby levied certain taxes on civil litigation and established a Civil Legal Representation of Indigent's Fund for the purpose of providing legal representation of poor persons in civil matters. Pursuant to Rule 11, *Rules of the Supreme Court*, funds are distributed to eight Tennessee legal aid societies.

f. Verbatim Transcripts

This code provides salaries, benefits, travel costs, and miscellaneous expenses incurred by court reporters who provide trial transcripts for persons indicted for felonies.

g. Tennessee State Law Libraries

Law libraries are maintained in Nashville, Knoxville, Jackson, and Memphis. Salaries and benefits for the law librarians and their assistants and funds to purchase the necessary books and materials to maintain the libraries are disbursed from this code.

h. Judicial Council and Conference

This code provides for travel and miscellaneous expenses incurred in connection with the annual Judicial Conference mandated by statute, the two judicial seminars for continuing legal education scheduled each year, and the Judicial Council, whose members study and make recommendations to the Governor concerning the state judicial system.

i. Judicial Committees

This code provides for the travel expenses of the three members of the Committee on Uniform Laws and the state's annual dues to the National Conference of Commissioners on Uniform Laws. Travel expenses for members of the Judicial Selection Committee and the Judicial Standards Commission are also provided.

j. State Court Clerk Conference

This code provides for the travel and supplies expenses incurred in connection with the State Court Clerk Conference mandated by statute. At least one annual educational conference is required to be held. The membership of the conference includes all circuit court clerks, clerks and masters, elected probate clerks, criminal court clerks, juvenile court clerks, and elected general sessions court clerks in the state. Deputies of these clerks are associate members of the conference.

k. Administrative Office of the Courts

The salaries and operating expenses of the Administrative Office of the Courts are disbursed through this code. The Administrative Director is the administrative officer responsible for the day-to-day operations and the administrative details of the courts.

l. Appellate Court Clerks

The offices of the clerks are in Nashville, Knoxville, and Jackson. Each office consists of the deputy clerk and assistants. The salaries of the deputy clerks and assistants are

paid from fees collected by the clerk, as prescribed by Section 8-22-302, *Tennessee Code Annotated*. Salaries of certain office personnel and general operating expenses are paid from funds appropriated to the clerks.

### **State Board of Law Examiners**

The State Board of Law Examiners is not administered by the Administrative Office of the Courts; it is responsible for administering its own expenditures.

The State Board of Law Examiners consists of three members of the state bar who are appointed by the Supreme Court and serve staggered terms of three years. In addition, the board employs an executive secretary and necessary assistants as required by Rule 37 of the Supreme Court. The executive secretary performs various administrative duties, keeps account of all fees paid to the board, records all examinations, and otherwise assists the board in the performance of its official duties. Board assistants are attorneys who are selected to help grade examination papers.

An organization chart of the Administrative Office of the Courts is on the following page.

---

## **AUDIT SCOPE**

---

We have audited the Court System for the period July 1, 1994, through June 30, 1996. Our audit scope included a review of management's controls and compliance with policies, procedures, laws, and regulations in the areas of indigent defense payments, verbatim transcript payments, disbursements, appellate court clerk revenue, recording of federal grant expenditures and revenues (Department of Finance and Administration Policy 20), revenue billing journal vouchers, and year-end cutoff. The audit was conducted in accordance with generally accepted government auditing standards.

---

## **OBJECTIVES, METHODOLOGIES, AND CONCLUSIONS**

---

### **INDIGENT DEFENSE PAYMENTS**

Our objective in reviewing and testing indigent defense payments was to follow up on a past finding and to determine whether the Administrative Office of the Courts (AOC) had implemented sufficient controls to prevent and detect billing irregularities, such as billings for over 24 hours of service in a single day, by private attorneys appointed to represent indigent defendants. We reviewed a sample of billings for indigents' defense attorneys and performed a computer-



assisted analysis of these billings to determine if the total hours billed each day appeared reasonable. We analyzed the attorney billing analysis database prepared by the AOC for invalid dates and other inaccurate information. We also interviewed key personnel to gain an understanding of the AOC's controls over the payment of indigents' defense attorneys. We found the AOC failed to improve its controls over payments to indigents' defense attorneys, which resulted in apparent overbillings.

**1. The Administrative Office of the Courts has not improved its controls over payments to indigents' defense attorneys**

**Finding**

The Administrative Office of the Courts (AOC) still has not improved its controls over payments to private attorneys appointed to represent indigent defendants. As noted in the prior audit and as detailed in a special report by the Division of State Audit dated May 1995, some attorneys improperly billed the AOC, including billings for over 24 hours of service in a single day. The Board of Professional Responsibility of the Supreme Court of Tennessee filed formal disciplinary charges against one of the attorneys included in our review relative to his fee petitions. The attorney submitted a conditional guilty plea and has been suspended by the Tennessee Supreme Court from the practice of law in Tennessee for a period of one year. (See Exhibit 1.) Similar billing irregularities have been noted in the current audit.

The AOC concurred with the prior finding and stated

In 1994, the Tennessee Supreme Court appointed an eleven member Indigent Defense Commission. The Commission's charge is to develop and recommend to the Court a comprehensive plan for the delivery of legal services to indigent defendants in the state court system. The Commission's report is to include a statement of appropriate procedures for reviewing claims submitted by private attorneys, the auditing of those claims, and the payment of the claims. These procedures should ensure, to the extent practical, the responsible and efficient administration of funds appropriated for the representation of indigent defendants.

However, as of August 26, 1997, the commission has not issued a report, and its work to date has apparently not addressed the procedures over reviewing, auditing, and paying claims from private attorneys representing indigents.

In spite of the Indigent Defense Commission's failure to act, the AOC has failed to take substantive action to design and implement sufficient controls to prevent or detect overbillings by attorneys. Current rules provide that cases be billed only after disposition, with the exception of some "extended and complex" cases for which interim billing is permitted. As such, an attorney may file a claim today for hours worked several months or potentially years ago. Due to the

nature of these billings, a continuous analysis of cumulative hours claimed each day is necessary to detect billing irregularities. However, the AOC did not perform such an analysis until February 1997 and still does not have a procedure in place to perform such an analysis on an ongoing basis. Even after the 1995 special investigation, for calendar years 1994 and 1995, the Administrative Office of the Courts only reviewed accounting reports used to prepare Internal Revenue Service Form 1099 for anything “unusual”; however, they did not perform detailed analysis of the claims of individual attorneys. Detection of the billing irregularities noted in the current and prior audits would only be accomplished through a detailed review of the individual claims. In February 1997, the AOC did review the Form 1099 listing for calendar year 1996 and selected seven attorneys who received total payments of nearly \$50,000 for a detailed review of their billings. To accomplish this review, the Administrative Office of the Court staff prepared a database of the seven attorneys’ billings, including the detail of daily hours claimed on each claim for calendar year 1996. A problem with the AOC’s review was that it only included billings received during calendar year 1996, but there could have been billings for some of the same days in prior fiscal years because the attorneys do not bill until a case is settled. Therefore, some of the 1996 billings could have been for days that the attorney worked during 1994, 1995, or 1996. The reasonableness criteria used by the AOC to review the billings was in-court time exceeding eight hours in a single day and total hours (both in-court and out-of-court) exceeding 12 hours in a single day. While there could be circumstances in which an attorney was legitimately in court for more than eight hours in a single day or worked a total of 12 hours or more in a single day, such situations would seem to be very unusual.

The results of AOC’s review of the billings indicated that five of the seven attorneys reviewed had apparently overbilled the state. One of the five attorneys is the same individual who has been suspended by the Tennessee Supreme Court, as previously noted. The hours claimed to have been worked on several of the billings by the five attorneys were clearly not possible; for example, cumulative daily billings of 26 hours and 25.75 hours. Examples of questionable cumulative daily billings include 21.75 hours, 20.5 hours, 19.25 hours, 19.1 hours, 18.8 hours. Examples of questionable cumulative daily billings for in-court time include 18.2 hours, 17 hours, 16.7 hours, and 14.3 hours.

Although the seriousness and extent of the irregular billings has not been fully determined, the AOC’s failure to implement adequate controls has allowed these billings to be submitted, processed, and paid without detection.

The Supreme Court has amended Rule 13 (“Appointment and Compensation of Counsel for Indigent Defendants”). Unfortunately, the amendment to Rule 13 deleted the following language, which was formerly the second and third paragraphs under Section 2, “Compensation for Appointed Counsel”:

All claims for compensation covering work in a preliminary hearing or for trial preparation shall be specific as to the service performed, the date performed, timed in hours, and tenths of hours, and submitted by the attorney on a form approved by the Administrative Director of the Courts to the judge having jurisdiction of the case at the time the services were

rendered. The judge must review the claim and determine the claim for compensation is reasonable before approving the claim. If approved, the judge must personally sign the claim. A facsimile signature will not be accepted. If a special judge had jurisdiction of the case, the claim must be submitted to the regular elected judge for that court for review and approval. A special judge shall not have the authority to approve the claim for compensation.

The Administrative Director of the Courts shall **examine and audit** all claims for attorney's fees and expenses to insure compliance with these rules and other statutory requirements. After such examination and audit and giving due consideration to state revenues, the Administrative Director shall make a determination as to the compensation to be paid to each attorney and/or expert and cause payment to be issued in satisfaction thereof. The determination by the Administrative Director shall be final, except as provided in Section D. (emphasis added)

This deletion in a Court Rule should not serve to remove these responsibilities. The court could implement other written procedures, at least regarding the responsibilities of its employees in reviewing the claims.

Regardless of the removal of this language, neither the AOC nor a presiding judge should presume that responsibility for ensuring compliance with the rule has been diminished. Clearly the Court System has to be responsible for reviewing and examining the claims. This is particularly true in light of the obvious overbillings of some attorneys.

### **Recommendation**

The Administrative Director of the Administrative Office of the Courts should take immediate action to investigate the known overbillings of the five attorneys discussed above. The Administrative Director should take the necessary steps to ensure that the cumulative hours billed by indigents' defense attorneys are not excessive and unreasonable and should develop and implement an ongoing monitoring process to prevent or detect any irregularities on a timely basis.

### **Management's Comment**

We concur. Effective January 1, 1998, the Administrative Office of the Courts has implemented a new procedure which will identify potential over billings by attorneys. Each activity from each claim will be entered into a database. This will allow us to track the total number of hours billed by an attorneys on a daily basis. Reports will be run and attorneys who have billed more than 8 hours in court or more than 12 hours on any day will be asked for an explanation of the billing prior to the claim being paid. In order to save staff time, we hope to be able to up-load information from our database to STARS to prevent duplication of data having to be entered to



multiple systems. We anticipate that additional staff will be needed to continue this procedure. During fiscal year 1996-97, AOC staff audited and paid over 34,000 claims. We plan to review the new procedures after 60 days to determine the additional resources needed to continue the project.

The Administrative Office of the Courts has completed the initial audit of the five attorneys who have reported hours that exceed our standard. Letters are being drafted which ask the attorneys for explanation for any days they billed over 8 hours in court or more than 12 hours for any day. We anticipate meeting with each of these attorneys over the next couple of months if they cannot provide adequate documentation to support their reported hours. If we find that these attorneys have billed for time that they did not spend on cases, collection procedures will be initiated.

---

## **VERBATIM TRANSCRIPT PAYMENTS**

A verbatim transcript is the official court record, or transcript of a court proceeding. The Administrative Office of the Courts pays court reporters to prepare verbatim transcripts of criminal cases pursuant to court order. Judges typically order a verbatim transcript to be prepared when an appeal is filed. The Administrative Office of the Court bears the cost of the verbatim transcript if the appellant is declared indigent by the court, pursuant to Section 40-14-312, *Tennessee Code Annotated*.

Our objectives in reviewing payment procedures for verbatim transcripts included determining whether

- the AOC's controls over the utilization of court reporters are adequate,
- the AOC's controls over payments for verbatim transcripts are adequate,
- billings for verbatim transcripts are reasonable, and
- billings for verbatim transcripts are supported by court records and are paid in accordance with established rates.

We reviewed a sample of billings for verbatim transcripts to determine if the billings were mathematically accurate, authorized and approved by all the necessary parties, supported by court records, and paid in accordance with established rates. We reviewed a sample of per diem payments to private court reporters to determine if they were properly approved, and we analyzed the payments to private and official court reporters for unusual trends. We also interviewed key personnel to gain an understanding of the AOC's controls over payments for verbatim transcripts. We found the AOC does not have adequate controls over the payments for verbatim transcripts or for the utilization of private court reporters.

## **2. Controls over payments for verbatim transcripts are inadequate**

### **Finding**

The Administrative Office of the Courts' controls over the payments for verbatim transcripts for indigent defendants are inadequate.

A verbatim transcript is the official court record, or transcript of a court proceeding. The Administrative Office of the Courts pays court reporters to prepare verbatim transcripts of criminal cases pursuant to court order. Judges typically order a verbatim transcript to be prepared when an appeal is filed. The Administrative Office of the Court bears the cost of the verbatim transcript if the appellant is declared indigent by the court, pursuant to Section 40-14-312, *Tennessee Code Annotated*.

The AOC pays for the verbatim transcripts of indigent defendants' court proceedings when such transcript is ordered by the judge. To accomplish this, the AOC uses official court reporters (state employees) as well as private court reporters on an as-needed basis. The official court reporters and private court reporters receive a base compensation for appearing in court and then additional payments for each page of the official court record, or verbatim transcript, ordered by the court. Both state and private court reporters must submit an invoice to the AOC for each completed transcript in order to receive the additional per page compensation.

The following weaknesses were noted in AOC's controls over verbatim transcript payments:

- a. The AOC does not have controls to detect whether a transcript billing has been previously submitted and paid. Therefore, the possibility exists that the AOC could be billed multiple times for the same transcript.
- b. The Administrative Office of the Courts does not have adequate controls regarding the use of private court reporters. The AOC does not enter into any contractual agreements with the private court reporters outlining the services required and the specific fees for services. Testwork revealed that fees paid vary by region and that the AOC paid in excess of those rates allowed for official reporters because of the lack of formal agreements. There was no prior approval from the AOC for these higher rates.
- c. Thirty-three of 68 transcript billings tested (48.5%) did not contain all the required signatures. The missing signatures included those of the Administrative Director or designee, that of the indigent defendant's attorney of record, and that of the court reporter.
- d. Eight of ten payments to private reporters (80%) for appearing in court did not contain the judge's approval of the invoice. Since the judge is the reporter's supervi-

sor, as provided by Section 40-14-310, *Tennessee Code Annotated*, the judge's approval is essential to ensure that payments are made for work actually performed.

The lack of adequate controls could result in the payment of claims for work not performed, the payment of incorrect claims, or duplicate payment of claims.

### **Recommendation**

The Administrative Office of the Courts should develop and implement formal written procedures to monitor claim activity to ensure that only valid claims are paid and to ensure that payments for verbatim transcripts are verified. Formal contracts should be negotiated with private court reporters; the terms and conditions of the contract should be clearly enumerated. Management should further ensure that claims for payment for verbatim transcripts contain all the required approvals.

### **Management's Comment**

We concur. Current procedures are being updated and amended to address these problems.

---

## **DISBURSEMENTS**

Our objectives in reviewing disbursements included determining whether

- payments made to employees for travel, office, and other miscellaneous expenses are reasonable, supported by adequate documentation, and in accordance with applicable statutes and guidelines, and
- arrangements for leased office space are reasonable and in accordance with applicable statutes.

We interviewed key personnel to obtain an understanding of the controls concerning payments to employees for reimbursement of business expenses, and we inquired if there were any possible conflicts of interest. We analyzed payments to employees for unusual trends, and we reviewed employee claims for reimbursement for expenses. We found that the Administrative Office of the Courts allowed conflicts of interest to occur.

**3. The Administrative Office of the Courts has approved rental arrangements which are apparent conflicts of interest**

**Finding**

The Administrative Office of the Courts (AOC) does not have adequate procedures concerning the leased office space of state judges and has approved rental arrangements which apparently violate the state's conflict-of-interest statute, as a result.

The AOC has given approval for 17 state judges to rent office space in buildings in which the judges have a partial or total ownership interest. Two additional judges rent office space from members of their own families. Management's justification for approving these practices was that it resulted in a cost savings to the state because the properties are thought to be rented at or below market value. The determination of market value was based on appraisals solicited and submitted, many years ago in some cases, by the individual judges to the AOC.

*Tennessee Code Annotated*, Section 12-4-101 (a)(1), states:

It is unlawful for . . . [any person] whose duty it is to vote for, let out, overlook, or in any manner to superintend any work or any contract in which any municipal corporation, county, state, development district, utility district, human resource agency, or other political subdivision created by statute shall or may be interested . . . in any such contract. "Directly interested" means any contract with the official personally or with any business in which the official is a sole proprietor, a partner, or the person having the controlling interest. "Controlling interest" includes the individual with the ownership or control of the largest number of outstanding shares owned by any single individual or corporation.

Furthermore, the AOC does not maintain lease agreements for the judges mentioned above. The individual judges submit invoices for office rent with their monthly expense claims. Unlike most state office employees, state judges must obtain and pay for many office-related goods and services themselves (such as phone service, other utilities, and office supplies) and then seek reimbursement from the AOC. Claims for office rent and other office expenses are filed with the AOC monthly.

**Recommendation**

The Administrative Director should take measures to resolve these conflicts of interest and should discontinue the practice of allowing judges to rent office space from themselves or family members.

The Administrative Director should require that all rental and lease arrangements be on appropriate legal documents, such as a contract or agreement. The documents should also clearly specify the exact legal relationship between the AOC and the property owners.

The Administrative Director should seriously consider participating in the long-established lease and rental agreement process executive branch departments are required to abide by. This process consists, in part, of review by staff of the Department of Finance and Administration and approval by the State Building Commission.

### **Management's Comment**

We concur in part. The AOC allows incoming judges to occupy office space in buildings owned by the judges or family members. This practice has been in place since the mid 1970's.

The AOC allows incoming judges to stay in their previous office spaces for several reasons, most of which save taxpayers thousands of dollars. First, establishing new offices for judges, secretaries and law clerks is very costly. Desks, chairs, credenzas, lamps, trash cans, computers, printers, bookcases, books, etc., have to be purchased in most cases, unless a judge is allowed to maintain his current operation. Most judges taking the bench are practicing attorneys and their offices are fully equipped and operational. In almost all instances where judges are allowed to stay in their own offices, they continue to use their own furnishings, equipment, books, etc. The AOC only has to supplement their current office setup. This is a tremendous savings to the State of Tennessee and could be considered as donations by the judges.

Also, the State of Tennessee realizes a tremendous savings on monthly rental costs for these offices. The judges are required to secure two letters from different sources verifying the fair market value of the properties. The AOC then reviews the statements and authorizes the monthly rental rate at or below the fair market values as set forth in the letters. The tendency is to stay below the recommended fair market value and the judges seldom increase the rent once it is in place.

The average monthly rental of offices owned by judges or family members is \$358.00. The monthly rental rates range from \$50.00 to \$575.00 per month. This is far less than the average of \$558.00 per month for offices rented by judges from private lessors or through the state Facilities Revolving Fund.

### **Rebuttal**

Although the office space arrangements with the judges may result in cost savings to the state, such arrangements appear to violate the state's conflict-of-interest statute. Management should consider whether the choice to violate the law in favor of potential cost savings is a wise or judicious decision. Such a decision may leave them open to criticism and also can provide for situations of potential abuse to occur.

---

## APPELLATE COURT CLERK REVENUE

Our objectives in reviewing the operations of the state's three appellate court clerk's offices included determining whether

- procedures and controls over the billing and collection of court costs were adequate, and
- procedures and controls over cash receipting were adequate.

We interviewed key personnel at the appellate court clerk's offices to gain an understanding of the billing system used and the controls over billing and cash receipting. We reviewed a sample of receipts to determine if amounts deposited agreed to the amounts billed and if receipts were deposited timely and were coded correctly. We also reviewed billing records to determine if procedures for collecting delinquent court cost receivables and litigation taxes were adequate. We found that the appellate court clerk's offices do not have adequate controls over billing and cash receipting.

### **4. The appellate court clerk's billing and cash-receipting controls are inadequate**

#### **Finding**

The appellate court clerk's controls over billing and cash receipting are inadequate at all three of the appellate court clerk's offices. Although the Administrative Office of the Courts has promulgated cash-receipting policies for the appellate court clerk's offices, these policies do not appear adequate.

The offices receive the majority of their revenue from billings of court costs associated with the Supreme Court, Court of Criminal Appeals, and Court of Appeals. Additional revenue is also earned for providing copies of opinions to individuals or publishing companies and issuing attorney's certificates of good standing. The following weaknesses were noted:

- a. The billing system used by all three appellate court clerk offices does not appear adequate. Although a computerized billing and case-management system is in place, all steps of the billing process have to be done manually because the billing system was never modified to accommodate the specific needs of the appellate court clerk's office. The manual processes include determining which cases are ready to bill, preparing cost bills, posting payments received, and determining delinquent receivables. The intensely manual process increases the possibility that cases may not be billed at all or may be billed late. Additionally, delinquent receivables may go unnoticed.

- b. The three appellate court clerk's offices do not track court cost receivable balances and do not establish accounts receivable. In addition, the amount of "paupers oath" court costs (costs for indigent civil appellants) absorbed by the court are not tracked. Since these costs are essentially written-off, they should be tracked for budgetary purposes.
- c. The East and West Divisions do not adequately pursue court costs that have not been paid within 30 days. In a limited review of 1996 court cost bills for the East Division, we identified approximately \$20,000 of delinquent court costs for which collection had not been aggressively pursued. The cost bills ranged from approximately five to 17 months overdue. In addition, the West Division does not aggressively pursue collection until the cost bill is at least six months delinquent. Since the clerk's offices do not maintain receivable listings or balances, we could not readily determine the total amount of due but uncollected court costs.
- d. The three appellate court clerk's offices do not assess and collect penalties and interest on delinquent remittances of court costs and litigation taxes. Section 67-1-804, *Tennessee Code Annotated*, provides for a minimum penalty of \$15 or 5% of the unpaid litigation tax for each 30 days or fraction thereof to a maximum of 25% for each delinquency. However, the court clerk's offices have not been collecting the required penalties and interest on overdue court costs and litigation taxes.
- e. Cash receipts are not adequately safeguarded prior to deposit. In each division, we noted problems with receipts' being left unsecured and unattended prior to deposit. In addition, the Middle and East Divisions do not immediately write receipts or log the receipt of funds and do not restrictively endorse checks immediately upon receipt.
- f. All three divisions had inadequate controls over the use of cash receipt books. Prenumbered receipts were not always used, the receipt books were not reviewed to ensure that all receipts were deposited, the sequence of receipt numbers was not periodically accounted for, multiple cash receipt books were used interchangeably, and voided receipts were not always retained.
- g. Segregation of duties over cash receipting was inadequate in the East and West Divisions. Until March 1997, remittances were made payable to the name of the applicable chief deputy court clerk; however, both chief deputy clerks had duties involving billing, receipting, and depositing of funds. In addition, duties of other personnel at these offices were not adequately segregated; individuals responsible for preparation of the daily cash receipts journal also prepared and mailed cost bills, wrote receipts, and were involved in the preparation of the deposit slips.
- h. Several mathematical errors were noted on deposits, primarily at the East Division. Correcting entries had to be made to deposit slips and the accounting records because deposit totals were not mathematically accurate.

- i. Eleven of 44 receipts tested (25.0%) at the East Division were deposited one to three days late.
- j. The Middle Division's procedures for billing publishing companies for copies of court opinions are inadequate. We noted that billings to publishing companies are typically prepared only twice per year; however, these billings should be prepared at least monthly.
- k. The recordkeeping for miscellaneous revenue was inadequate. Seven of 20 deposits tested (35.0%) included miscellaneous receipt items which were not recorded in the general ledger or cash receipt book.

### **Recommendation**

The appellate court clerk should implement an effective billing system, which, at a minimum, should provide management with information regarding the amount of outstanding receivables and the age of these receivables. The appellate court clerk should assign specific responsibility to ensure that all revenues are properly billed and controlled when received. More comprehensive written procedures should be designed and implemented to ensure that receipts are promptly and properly accounted for, assets are adequately safeguarded, duties are adequately segregated, and all receivables are promptly collected using any necessary enforcement action. Penalties and interest for delinquent litigation taxes should be collected.

### **Management's Comment**

We concur. In May of 1997, a new department within the Division of Finance and Personnel was created titled the Appellate Court Cost Center. Composed of a manager and two account technicians, its function is to calculate and invoice costs generated by Appellate Court cases and receive, deposit and maintain financial records relative to these costs. These duties were previously handled by the three divisional offices of the Appellate Court Clerk. As a result of centralizing these procedures, costs are billed promptly and receivables are tracked and aggressively pursued according to guidelines established, including assessment of interest and penalties for late payment. The duties of receipts and deposits have been appropriately segregated among the department personnel and deposits are made timely. By necessity, the three Clerk's offices continue to receive some costs, mainly over the counter transactions, therefore occasional deposits are still being made by them. Written guidelines for receiving and depositing these funds have been provided to each Clerk's office. The AOC will continue to monitor and address issues as they arise to ascertain compliance with these guidelines.

---

## **DEPARTMENT OF FINANCE AND ADMINISTRATION POLICY 20, “RECORDING OF FEDERAL GRANT EXPENDITURES AND REVENUES”**

Department of Finance and Administration Policy 20 requires that state departments whose financial records are maintained on the State of Tennessee Accounting and Reporting System (STARS) fully utilize the STARS grant module to record the receipt and expenditure of all federal funds. Our testwork focused on determining whether

- appropriate grant information was entered into the STARS Grant Control Table upon notification of the grant award, and related revenue and expenditure transactions were coded with the proper grant codes,
- appropriate payroll costs were reallocated to federal programs within 30 days of each month-end using an authorized redistribution method,
- the Court System made drawdowns at least weekly using the applicable STARS reports, and
- the Court System utilized the appropriate STARS reports as bases for preparing the Schedules of Federal Financial Assistance and reports submitted to the federal government.

We interviewed key personnel to gain an understanding of the Administrative Office of the Courts procedures and controls concerning Policy 20. We found that the AOC had failed to use the STARS Grant Module for the State Court Improvement Program and had also failed to prepare a Schedule of Federal Financial Assistance.

### **5. The Administrative Office of the Courts did not properly record all federal grant expenditures and revenue in accordance with Finance and Administration Policy 20 and failed to prepare a Schedule of Federal Financial Assistance**

#### **Finding**

The Administrative Office of the Courts did not comply with the Department of Finance and Administration Policy 20, “Recording of Federal Grant Expenditures and Revenues,” and also failed to prepare a Schedule of Federal Financial Assistance (SFFA) for the years ended June 30, 1996, and June 30, 1995. The Department of Finance and Administration issued Policy 20 in response to the Cash Management Improvement Act of 1990. The policy is designed to establish uniform procedures to “track the exchange of funds between the State and Federal government.” However, the AOC has not fully implemented the procedures established by the policy.

The AOC has utilized the STARS Grants Module for the Child Support Enforcement Program. However, the State Court Improvement Program, a federal grant, was not loaded onto the STARS grant control table. Policy 20, Section 20-02-201, states, “Agencies receiving Federal funds must load their grants onto the STARS Grant Control Table.” The policy further states in Section 20-02-202, “All grant awards must be recorded at the time that grant award notification is received from the Federal government.”

Federal drawdowns were not made utilizing the STARS grant module (report 832). According to Section 20-02-204 of Policy 20, “Federal drawdowns must be made utilizing the STARS grant module (available on STARS report Number 832).” In addition, drawdowns for the State Court Improvement Program were made yearly instead of monthly, resulting in the use of state funds instead of federal funds. Therefore, the state lost interest earnings on state funds.

Financial reports submitted to the federal government were not prepared using the STARS grant module. According to Section 20-02-207, “Status reports to the Federal government must be prepared utilizing the STARS grants module.”

The AOC did not prepare an SFFA for the years ended June 30, 1996, and June 30, 1995. It is the AOC’s responsibility to prepare accurate federal financial schedules on a timely basis.

The SFFA for all state departments and agencies is presented in the State of Tennessee Single Audit Report submitted to the federal government in compliance with the Single Audit Act of 1984. This schedule is compiled from the schedules submitted by the departments and agencies. Without the department and agency schedules, the Department of Finance and Administration cannot compile the schedule in compliance with the Single Audit Act of 1984.

### **Recommendation**

The Administrative Office of the Courts should take the necessary steps to comply with Department of Finance and Administration Policy 20. The department should fully utilize STARS to record the receipt and expenditure of all federal funds and should prepare a Schedule of Federal Financial Assistance in compliance with the Single Audit Act of 1984. The AOC should draw down federal funds monthly in order to minimize the use of state funds for federal expenditures.

### **Management’s Comment**

We concur. The AOC will take the necessary steps to comply with Department of Finance and Administration Policy 20. The AOC will utilize STARS to record the receipt and expenditures of all federal funds and will prepare a Schedule of Federal Financial Assistance. The AOC will draw down federal funds monthly in order to minimize the use of state funds.

---

## REVENUE JOURNAL VOUCHERS

Our objective in the review of revenue journal vouchers was to determine if billings to other state agencies were initiated within the time constraints prescribed by Department of Finance and Administration Policy 18. We interviewed key staff to gain an understanding of the procedures used to bill other state agencies for services rendered. Our work consisted of a review of a sample of billing journal vouchers to determine if the billings were prepared timely. We found that the Administrative Office of the Courts failed to prepare billing journal vouchers in accordance with Policy 18.

### **6. The Administrative Office of the Courts did not process revenue journal vouchers promptly**

#### **Finding**

The Administrative Office of the Courts has not always initiated revenue journal vouchers promptly. As a result, management has failed to implement the changes in billing procedures required by Department of Finance and Administration Policy 18.

The office prepares journal vouchers to bill the Department of Human Services for reimbursement of salaries, benefits, and other costs related to child support referees. Sixteen of the 24 revenue journal vouchers examined (66.7%) were not initiated in accordance with Department of Finance and Administration Policy 18. This policy, issued to standardize the journal voucher process across the state and to facilitate the state's compliance with the federal Cash Management Improvement Act of 1990, requires that amounts greater than \$2,500 be billed at least monthly. The AOC, however, often billed the Department of Human Services for several months at one time. A total of \$698,324.63 was billed late; the number of days that the billings were late ranged from ten to 110.

If the processing of revenue journal vouchers is delayed, revenue could be understated in one accounting and reporting period and overstated in the following period. Also, failure to request funds in compliance with Policy 18 could affect the state's compliance with the federal Cash Management Improvement Act of 1990.

#### **Recommendation**

Management should ensure that revenue journal vouchers are promptly initiated in accordance with Department of Finance and Administration Policy 18.

## Management's Comment

We concur. The AOC will promptly initiate journal vouchers in accordance with Department of Finance and Administration Policy 18.

---

### YEAR-END CUTOFF

Our objective was to determine whether the Administrative Office of the Courts had sufficient controls and procedures to ensure an accurate cutoff at fiscal year-end. We interviewed key personnel in order to gain an understanding of the office's procedures and controls related to year-end cutoff for financial reporting purposes. Our work consisted of review of July 1996 disbursements to determine if the invoices had been paid in the correct fiscal year. We found that the AOC did not pay invoices in the correct fiscal year.

#### **7. The Administrative Office of the Courts did not establish a proper year-end cutoff for financial reporting which contributed to budgetary shortfalls**

### Finding

The Administrative Office of the Courts did not establish a proper year-end cutoff for financial reporting for the fiscal year ended June 30, 1996. In addition, invoices including indigent and verbatim transcript claims were submitted to the AOC after the year-end cutoff deadlines established by the Department of Finance and Administration.

The Commissioner of the Department of Finance and Administration and the Comptroller of the Treasury establish procedures each fiscal year to facilitate a proper financial year-end cutoff. These procedures establish deadlines for the processing of invoices and other transactions and are distributed to all departments of state government. However, the AOC has failed to follow these guidelines.

Fifteen of 22 July 1996 disbursements tested (68.2%) were not recorded in the proper fiscal year. Six of these discrepancies were for goods or services received in fiscal year 1996 but paid with fiscal year 1997 funds because the AOC of the Courts did not receive the invoices by the fiscal year 1996 processing deadlines and the AOC did not establish accrued liabilities for fiscal year 1996. The other nine discrepancies were for attorney fees of indigent defendants and should have been recorded in fiscal year ended June 30, 1996.

Furthermore, management is currently unable to estimate its liability at fiscal year-end for indigent defense claims. This inability to estimate the claims liability could be a contributing factor in the AOC's continuous budgetary shortfalls related to Indigent Defense Counsel. For example, for fiscal year 1996, the AOC was originally appropriated \$5,068,500 for indigent

defense counsel; however, indigent defense expenditures totaled \$6,504,808. A \$1,500,000 supplemental appropriation was granted by the legislature. In addition, for fiscal year 1997, the AOC was originally appropriated \$6,568,500 for indigent defense counsel; however, expenditures have exceeded the appropriation, and requests for supplemental appropriations totaling \$1,355,000 have been submitted to the legislature.

### **Recommendation**

Management of the Administrative Office of the Courts should ensure an accurate year-end cutoff. Management should develop a method to estimate the amount of indigent defense claims outstanding at fiscal year-end and should incorporate these estimates into their budget requests in order to improve their budgetary estimates. Management should also distribute detailed instructions to emphasize the importance of and the procedures necessary to achieve a proper year-end cutoff and should also take measures to encourage compliance with those procedures.

### **Management's Comment**

We concur. The AOC will better monitor year end cut off transactions. As previously stated, there is no reasonable way to measure the amount of indigent defense claims outstanding at fiscal year end.

---

## **PRIOR AUDIT FINDINGS**

---

Section 8-4-109, *Tennessee Code Annotated*, requires that each state department, agency, or institution report to the Comptroller of the Treasury the action taken to implement the recommendations in the prior audit report. The Court System filed its report with the Department of Audit on July 29, 1996. A follow-up of all prior audit findings was conducted as part of the current audit.

### **REPEATED AUDIT FINDING**

The prior audit report contained a finding concerning the Administrative Office of the Courts' inadequate control over indigent defense payments. This finding has not been resolved and is repeated in the applicable section of this report.

---

## ISSUE FOR LEGISLATIVE CONSIDERATION

---

### **COUNTY FUNDING OF CERTAIN STATE JUDGES' OFFICES AND THE PROVISION OF SALARY SUPPLEMENTS TO CERTAIN EMPLOYEES**

We made inquiry of the Administrative Office of the Court's management concerning the funding relationship between county governments and state judges. Management could not detail the exact nature of the relationship between all county governments and all state judges. At our request, the Administrative Office of the Courts surveyed state judges and provided us with the results of their inquiry.

Currently, county governments provide varying levels of support to state judges; some counties make no provision for the operation of the judges' offices while others provide office space, office supplies, utilities, and reimbursement of certain travel expenses. In addition, some county governments provide salary supplements to individuals employed in certain judges' offices. These salary supplements are paid through the county's payroll system and these employees receive varying levels of county benefits; some employees have been allowed to participate in county insurance and retirement plans, while others have not.

The presence of both state and county funding sources increases the risk that the same expense item could be submitted for reimbursement to more than one funding source, whether intentionally or as a result of errors. The officials responsible for approving payments at the state and county levels do not have a mechanism to determine what expenses have also been paid by another funding source. The General Assembly should consider requiring any county funding of the state judges' offices, except for office space provided in county-owned facilities, to be remitted to the state and then paid through the state system.

---

## OBSERVATIONS AND COMMENTS

---

### **TITLE VI OF THE CIVIL RIGHTS ACT OF 1964**

*Tennessee Code Annotated*, Section 4-21-901, requires each state governmental entity subject to the requirements of Title VI of the Civil Rights Act of 1964 to submit an annual Title VI compliance report and implementation plan to the Department of Audit by June 30, 1994, and each June 30 thereafter. For the year ended June 30, 1996, the Administrative Office of the Courts failed to file its compliance report and implementation plan. The Administrative Office of the Courts filed its initial Title VI plan on August 23, 1995.

Title VI of the Civil Rights Act of 1964 is a federal law. The act requires all state agencies receiving federal money to develop and implement plans to ensure that no person shall, on the grounds of race, color, or origin, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving federal funds.

The State Planning Office in the Executive Department was assigned the responsibility of serving as the monitoring agency for Title VI compliance, and copies of the required reports were filed with the State Planning Office for evaluation and comment. However, the State Planning Office has been abolished. The Office of the Governor is currently evaluating which office in the Executive Branch will be the new monitoring agency.

A summary of the dates state agencies filed their annual Title VI compliance reports and implementation plans is presented in the special report, *Submission of Title VI Implementation Plans*, issued annually by the Comptroller of the Treasury.

---

## APPENDIX

---

### DIVISIONS AND ALLOTMENT CODES

The Court System's divisions and allotment codes:

302.01	Appellate and Trial Courts
302.05	Supreme Court Buildings
302.08	Child Support Referees
302.10	Indigent Defendants' Counsel
302.11	Civil Legal Representation
302.12	Verbatim Transcripts
302.15	Tennessee State Law Libraries
302.18	Judicial Council and Conference
302.20	Judicial Committees
302.22	State Court Clerk Conference
302.27	Administrative Office of the Courts
302.30	Appellate Court Clerks
302.35	State Board of Law Examiners





