

Tennessee Council of Juvenile and Family Court Judges

**For the Years Ended
June 30, 1997, and June 30, 1996**

Arthur A. Hayes, Jr., CPA

Director

Charles K. Bridges, CPA

Assistant Director

Elizabeth M. Birchett, CPA

Audit Manager

Carla M. Blair, CPA

In-Charge Auditor

Krystal Duckery

Brande Griffith

Staff Auditors

Leslie Bethea

Editor

July 6, 1998

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, 1997, and June 30, 1996.

We conducted our audit in accordance with generally accepted government auditing standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 laws, regulations, contracts, and grants 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 Tennessee Council of Juvenile and Family Court Judges' management in a separate letter.

Very truly yours,

W. R. Snodgrass
Comptroller of the Treasury

WRS/lb
98/073

State of Tennessee

A u d i t H i g h l i g h t s

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, 1997, and June 30, 1996

AUDIT SCOPE

We have audited the Tennessee Council of Juvenile and Family Court Judges for the period July 1, 1995, through June 30, 1997. Our audit scope included a review of management's controls and compliance with policies, procedures, laws, and regulations in the areas of revenue, expenditures, equipment, and payroll and personnel. The audit was conducted in accordance with generally accepted government auditing standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

AUDIT FINDINGS

The audit report contains no findings.

Audit Report
Tennessee Council of Juvenile and Family Court Judges
For the Years Ended June 30, 1997, and June 30, 1996

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
Payroll and Personnel	3
PRIOR AUDIT FINDINGS	4
APPENDIX	4
Allotment Code	4

Tennessee Council of Juvenile and Family Court Judges For the Years Ended June 30, 1997, and June 30, 1996

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 770 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, 1995, through June 30, 1997. Our audit scope included a review of management’s controls and compliance with policies, procedures, laws, and regulations in the areas of revenue, expenditures, equipment, and payroll and personnel. The audit was conducted in accordance with

generally accepted government auditing standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

OBJECTIVES, METHODOLOGIES, AND CONCLUSIONS

REVENUE

The objectives of our review of the revenue controls and procedures in the Tennessee Council of Juvenile and Family Court Judges were to determine whether

- policies and procedures regarding revenue are adequate,
- cash collected during the audit period has been deposited timely and accounted for in the appropriate fiscal year,
- 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 all revenue transactions during the audit period. We had no findings related to revenue.

EXPENDITURES

The objectives of our review of the expenditures controls and procedures in the Tennessee Council of Juvenile and Family Court Judges 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
- auditee 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.

EQUIPMENT

The objectives of our review of the equipment controls and procedures in the Tennessee Council of Juvenile and Family Court Judges 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 is adequately safeguarded,
- equipment purchased during the audit period was properly recorded on the property listing, and
- lost or stolen equipment was properly reported to the Comptroller's Office and deleted from the auditee's 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 nonstatistical samples of equipment items on the council's property listing and 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.

PAYROLL AND PERSONNEL

The objectives of our review of the payroll and personnel controls and procedures in the Tennessee Council of Juvenile and Family Court Judges were to determine whether

- policies and procedures regarding payroll and personal are adequate;

- payroll disbursements are authorized, adequately supported, and properly calculated;
- annual and sick leave are accrued and taken in accordance with Department of Personnel guidelines; and
- employees hired or moved into new positions during the audit period are qualified for their positions.

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

PRIOR AUDIT FINDINGS

There were no findings in the prior audit report.

APPENDIX

ALLOTMENT CODE

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.