
Recommendations in Summation

To improve justice court processes, we recommend department management:

- Take immediate action to ensure the justice court's software meets the needs of its users. Detail data should be readily available from the justice court's subsidiary information system.
- Develop policies and procedures in conjunction with the County's finance department to measure and manage outstanding receivables in compliance with GASB requirements and County policies and procedures.
- Work with the Oregon Department of Revenue, OAA Collections Unit, to establish collections from non-paying citizens.
- Explore additional collection options.
- Ensure cash handling duties are reasonably segregated. Mail containing remittances (e.g. checks) should be opened by two designated persons.
- Ensure remittances are logged as opened. This log should then be reconciled to deposit information to ensure accuracy and completeness.
- Ensure checks are restrictively endorsed as they are received or opened in the mail.
- Ensure payments received are processed and deposited within one business day.
- Ensure notices are posted to inform citizens they should speak to management if they are not offered a receipt or if the receipt is incorrect.
- Have someone other than the person who prepares the cash deposits, perform the reconciliation from the justice court's subsidiary system (JEMS) to the County's financial management application (PeopleSoft Financial).
- Set-up a letter of agreement with the government agencies citing to the Clackamas County justice court which will allow the court to make payment quarterly to these agencies. Or adjust procedures to ensure the government agencies are paid monthly, in compliance with current statutes.

To improve traffic diversion program operations, we recommend County administration:

- Work with the justice court and CCSO management on developing a unified approach to a traffic diversion program. As a part of developing that unified approach, County administration should get a legal opinion from County counsel on who should administer the traffic diversion program.
- Ensure best practices, such as the ones outlined in this report, are considered when making traffic diversion program decisions.