
Executive Summary

Key Findings

Immediate improvements are needed to the court's subsidiary system. Detail data should be readily available for access to the systems' users. This issue presented a scope limitation for this audit.

A significant outstanding accounts receivable balance exists that is not appropriately recorded in the County's financial management application. Accounts receivable needs to be measured and monitored in compliance with Governmental Accounting Standards Board (GASB) requirements and County policies and procedures.

Once receivable information can be measured, the justice court should work to develop a system to determine the effectiveness of collection efforts. The court should also work with the Oregon Department of Revenue and explore additional options to establish collection procedures from the court's non-paying citizens.

Minor improvements are needed to cash handling procedures. In general, further segregating duties and increasing oversight will resolve most issues identified.

County administration should work with the Clackamas County sheriff's office and the justice court to develop a unified approach to a traffic diversion program. Best practices should be considered when making traffic diversion program implementation decisions.

The Clackamas County justice court's set-up and security is generally superior to that of other justice courts throughout the State of Oregon. The court's staffing levels and processes have allowed for routine absences to occur with no current backlogs.

Key Recommendations



Our specific recommendations for management are included on page 18 of this report.

In summary, we made recommendations to improve:

- Controls over cash handling and receipting,
- Accounts receivable reporting,
- Collections, and
- Traffic diversion

Response

The justice court and County administration generally agreed with our recommendations. They are already implementing corrective action to address some of the improvements identified. Their full responses are at the end of the report.