

**ATTESTATION REPORT
OF
PLATTE COUNTY COURT**

JANUARY 1, 2017, THROUGH DECEMBER 31, 2018

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Issued on May 22, 2019

PLATTE COUNTY COURT

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PLATTE COUNTY COURT

COMMENT AND RECOMMENDATION

During our examination of the Platte County Court, we noted a certain deficiency and other operational matters that are presented here.

This comment and recommendation is intended to improve the internal control over financial reporting or result in operational efficiencies in the following area:

Non-Monetary Receipt Issues

During review of the County Court's non-monetary receipts, we noted that 3 of 15 non-monetary receipts tested did not have adequate documentation to support fees and costs being waived, as follows:

- For one jail receipt tested, the County Court did not have any documentation on file to support waived costs totaling \$175. In April 2019, after inquiry by the Auditor of Public Accounts, the County Court received an amended return from the County Sheriff indicating the defendant sat one day in jail on this case; however, as the jail credit at this time was \$90, an excess of \$85 was waived by the County Court without supporting documentation.
- For one jail receipt tested, the County Court waived excess costs of \$190 without supporting documentation.
- For one non-monetary receipt tested, an order to vacate the judgment was filed on September 14, 2018; however, the accounting system still indicated \$10 owed on the case.

A good internal control plan requires procedures to ensure that adequate supporting documentation is on file for all non-monetary receipts. Further, sound accounting procedures require credit for jail time served to be applied towards fines and costs at the statutory rate.

We recommend the County Court implement procedures to ensure adequate supporting documentation is on file for all non-monetary receipts, including the accurate application of credit received for jail time served.

County Court's Response: For documentation, please see 'Order Nunc Pro Tunc' on 5/1/19 that addressed the additional (2nd day) sat out by the defendant. The defendant met all obligations and the appropriate fees, Jail Time credit was correct - although the Return was unclear. In researching your inquiry, the Court had the Detention Facility clarify the defendant's time served.

The \$10.00 owed that you refer to, is a "Sheriff Return Fee" that came into the court after the case was Dismissed and the Garnishment Released. There was no avenue to assess and collect after the Dismissal. Court did issue a Non-Monetary receipt on 4/25/19 to clear this from the case. It had no bearing on anything with the Plaintiff or Defendant.

It should be noted this report is critical in nature, as it contains only our comment and recommendation on the area noted for improvement and does not include our observations on any accounting strengths of the County Court.

Draft copies of this report were furnished to the County Court to provide management an opportunity to review the report and to respond to the comment and recommendation included in this report. The formal response received has been incorporated into this report. The response has been objectively evaluated and recognized, as appropriate, in the report. A response that indicates corrective action has been taken was not verified at this time, but it will be verified in the next examination.



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PLATTE COUNTY COURT

INDEPENDENT ACCOUNTANT'S REPORT

Platte County Court
Columbus, Nebraska 68601

We have examined the accompanying Schedules of Changes in Assets and Liabilities Arising from Cash Transactions of the Platte County Court as of and for the calendar years ending December 31, 2017, and December 31, 2018. The County Court's management is responsible for the Schedules based on the accounting system and procedures set forth in Note 1. Our responsibility is to express an opinion on the Schedules based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we perform the examination to obtain reasonable assurance about whether the Schedules are based on the accounting system and procedures set forth in Note 1, in all material respects. An examination involves performing procedures to obtain evidence about the Schedules of Changes in Assets and Liabilities Arising from Cash Transactions. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of the Schedules, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

In our opinion, the Schedules of Changes in Assets and Liabilities Arising from Cash Transactions for the calendar years ending December 31, 2017, and December 31, 2018, are based on the accounting system and procedures prescribed by the Nebraska Supreme Court, as set forth in Note 1, in all material respects.

In accordance with *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the Schedules of Changes in Assets and Liabilities Arising from Cash Transactions; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements; and abuse that has a material effect on the subject matter or an assertion about the subject matter of the examination engagement. We are also required to obtain and report the views of management concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. We performed our examination to express an opinion on whether the Schedules are presented in

accordance with the criteria described above and not for the purpose of expressing an opinion on the internal control over the Schedules or on compliance and other matters; accordingly, we express no such opinions. Our examination disclosed no findings that are required to be reported under *Government Auditing Standards*.

The purpose of this report is to express an opinion on the Schedules of Changes in Assets and Liabilities Arising from Cash Transactions, as described in paragraph one above. Accordingly, this report is not suitable for any other purpose. This report is a matter of public record, and its distribution is not limited.

A handwritten signature in black ink, appearing to read "C. J. Janssen", with a long horizontal flourish extending to the right.

May 14, 2019

Charlie Janssen
Auditor of Public Accounts
Lincoln, Nebraska

PLATTE COUNTY COURT
COLUMBUS, NEBRASKA
SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
ARISING FROM CASH TRANSACTIONS
AGENCY FUNDS

For the Calendar Year Ended December 31, 2018

	<u>Balance</u>			<u>Balance</u>
	<u>January 1, 2018</u>	<u>Additions</u>	<u>Deductions</u>	<u>December 31, 2018</u>
ASSETS				
Cash and Deposits	\$ 126,688	\$ 881,769	\$ 899,095	\$ 109,362
LIABILITIES				
Due to State Treasurer:				
Regular Fees	\$ 8,769	\$ 105,512	\$ 107,273	\$ 7,008
Law Enforcement Fees	810	8,611	8,861	560
State Judges Retirement Fund	4,168	47,192	48,478	2,882
Court Administrative Fees	6,154	63,136	65,389	3,901
Legal Services Fees	3,184	37,445	38,275	2,354
Due to County Treasurer:				
Regular Fines	16,255	195,766	199,015	13,006
Overload Fines	225	4,350	3,600	975
Regular Fees	4,475	28,979	32,689	765
Petty Cash Fund	200	-	-	200
Due to Municipalities:				
Regular Fines	850	9,968	9,410	1,408
Regular Fees	140	3,166	3,065	241
Trust Fund Payable	81,458	377,644	383,040	76,062
Total Liabilities	<u>\$ 126,688</u>	<u>\$ 881,769</u>	<u>\$ 899,095</u>	<u>\$ 109,362</u>

The accompanying notes are an integral part of the schedule.

PLATTE COUNTY COURT
COLUMBUS, NEBRASKA
SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
ARISING FROM CASH TRANSACTIONS
AGENCY FUNDS

For the Calendar Year Ended December 31, 2017

	Balance January 1, 2017	Additions	Deductions	Balance December 31, 2017
ASSETS				
Cash and Deposits	\$ 137,356	\$ 968,335	\$ 979,003	\$ 126,688
LIABILITIES				
Due to State Treasurer:				
Regular Fees	\$ 12,149	\$ 119,843	\$ 123,223	\$ 8,769
Law Enforcement Fees	581	10,080	9,851	810
State Judges Retirement Fund	2,771	47,310	45,913	4,168
Court Administrative Fees	4,545	62,770	61,161	6,154
Legal Services Fees	2,658	41,505	40,979	3,184
Due to County Treasurer:				
Regular Fines	11,512	210,010	205,267	16,255
Overload Fines	75	4,425	4,275	225
Regular Fees	1,053	27,126	23,704	4,475
Petty Cash Fund	200	-	-	200
Due to Municipalities:				
Regular Fines	1,251	11,828	12,229	850
Regular Fees	459	4,685	5,004	140
Trust Fund Payable	100,102	428,753	447,397	81,458
Total Liabilities	\$ 137,356	\$ 968,335	\$ 979,003	\$ 126,688

The accompanying notes are an integral part of the schedule.

PLATTE COUNTY COURT
NOTES TO FINANCIAL SCHEDULES

For the Calendar Years Ending December 31, 2017, and December 31, 2018

1. Criteria

A. Reporting Entity

The Platte County Court is established by State statute and is administratively operated through the Court Administrator's Office of the Nebraska Supreme Court, which is part of the State of Nebraska reporting entity. The Schedules of Changes in Assets and Liabilities Arising from Cash Transactions of the County Court reflect only the Agency Funds activity of the County Court, including the receipts and their subsequent disbursement to the appropriate entities for which they were collected. The Schedules do not reflect the personal services expenses of the County Court, which are paid by the Nebraska Supreme Court, or the operating expenses, which are paid by Platte County.

B. Basis of Accounting

The accounting records of the County Court Agency Funds are maintained, and the Schedules of Changes in Assets and Liabilities Arising from Cash Transactions have been prepared, based on the accounting system and procedures prescribed by the Nebraska Supreme Court. Under this system of accounting, fines, fees, and receipts relating to trust funds are shown as additions to assets and as an increase in the related liability when received or collected. Likewise, disbursements are shown as deductions to assets and as a decrease in the related liability when a check is written.

2. Deposits and Investments

Funds held by the County Court are deposited and invested in accordance with rules issued by the Supreme Court, as directed by Neb. Rev. Stat. § 25-2713 (Reissue 2016). Funds are generally consolidated in an interest-bearing checking account; however, the County Court may order certain trust funds to be invested separately. Any deposits in excess of the amount insured by the Federal Deposit Insurance Corporation are required by Neb. Rev. Stat. § 77-2326.04 (Reissue 2018) to be secured either by a surety bond or as provided in the Public Funds Deposit Security Act.