

## Status of Resolution of Audit Findings

December 2010

---

---

Supreme Court (SUP)

Agency: 045

---

---

**Audit Report:** 1003491

**Finding Number:** 001

**Finding:** The Supreme Court does not have adequate internal controls over cash receipting to prevent or detect the misappropriation of public funds.

**Resolution:** The Court's case management system is not a cash receipting system. Because case volume is unpredictable, estimating revenue then comparing to actual revenue would not provide an adequate control. All cash receipts are recorded and reconciled. Cases cannot proceed without waiver or the receipt of a filing or other fee. Staff that receipt monies cannot access the case-processing system. Staff is determining if compensating controls, beyond the cash reconciliation process noted above, can be identified and implemented.

All cash receipting duties have been segregated. Deposit staff no longer has control access to the accounting system. Staff independently reconciles all deposits to the accounting system.

Procedures are in place to record all revenue. A procedure ensuring that two people open the mail is now in place. A procedure is also now in place that ensures that the deposit detail reconciles to money deposited.

**Agency Contact:** Ramsey Radwan  
Administrative Office of the Courts  
PO Box 41170  
Olympia WA 98504-1170  
(360) 357-2406  
ramsey.radwan@courts.wa.gov