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Report of the State Auditor



JUDICIAL SYSTEM
TWENTY-FIRST JUDICIAL DISTRICT*
FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 1976 AND 1977
*COUNTY OF MESA

STATE OF COLORADO
" JUDICIAL SYSTEM
TWENTY-FIRST JUDICIAL DISTRICT*
FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 1976 AND 1977
WITH
REPORT OF STATE AUDITOR "

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James D. Thomas (10)
State Court Administrator

Honorable James J. Carter
Chief Judge, Twenty-First Judicial District

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Twenty-First Judicial District

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* County of Mesa.

REPORT OF THE STATE AUDITOR

The enclosed report is being distributed to you at this time for your information. However, under the provisions of Subsection 2-3-103(2), CRS 1973 as amended*, this report is not available for distribution or discussion with the public. The Legislative Audit Committee will approve the release of this report to the general public at a later date.

*Subsection 2-3-103(2), CRS 1973 as amended, states:

All reports shall be open to public inspection after they have been filed with the committee, the governor, and the department, institution, or agency concerned; but that portion of any report containing recommendations, comments, and any narrative statements shall be released only upon the approval of a majority vote of the committee. (emphasis added)

Distributed JAN 3 1979

STATE OF COLORADO
 JUDICIAL SYSTEM
 TWENTY-FIRST JUDICIAL DISTRICT
 YEARS ENDED JUNE 30, 1977 AND 1976

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STATE OF COLORADO
JUDICIAL SYSTEM
TWENTY-FIRST JUDICIAL DISTRICT
YEARS ENDED JUNE 30, 1977 AND 1976

REPORT DIGEST

PURPOSE AND SCOPE OF AUDIT

The purpose of this audit was to:

- 1) Express an opinion on the financial statements of Twenty-First Judicial District for the years ended June 30, 1977 and 1976.
- 2) Evaluate the Twenty-First Judicial District's compliance with relevant state statutes, regulations and Judicial's fiscal rules, as applicable to their fiscal operations.
- 3) Evaluate the Twenty-First Judicial District's implementation of the recommendations included in the prior audit report.

SUMMARY OF CURRENT AUDIT COMMENTS

The following is a summary of the more significant comments discussed in the report.

. The financial statements are inadequate for (1) all accounts are not being included, (2) liability accounts are misclassified, (3) Probation Department's statements include inaccurate liabilities and fund balance accounts not in agreement with the accounting records nor indicate identifiable amounts due to the particular courts to which they pertain, (4) receipts are overstated in

District Court for year ended June 30, 1977, (5) bail bonds and accounts receivable are not being properly maintained or controlled.

. Internal control is weak due to (1) non-adherence to prescribed management policies, (2) little or no separation of duties and (3) lack of training.

. Payment of expenses and payroll are disbursed without proper documentation.

. Statutes, regulations and fiscal rules compliance is weak.

. Implementation of prior audit recommendations is poor.

SUMMARY OF PROGRESS IN IMPLEMENTING PRIOR AUDIT RECOMMENDATIONS

The prior audit report listed fifty-four recommendations to which the District responded. This audit reveals twenty-six of these recommendations were implemented. Four were partially implemented, twenty-two were not implemented, one is no longer applicable because of a change in the statutes and one implementation will be determined in the SCA audit report.

The response to the prior audit report indicated a concern over the financial administration and intention to correct the existing problems. However, this audit indicates significant progress is yet to be accomplished.

The findings discussed in this report are of a nature to require action on the part of the State Court Administrator (SCA) and the Chief Judge, but most important is the development by the Judicial District Administrator of an adequate training program which will improve the internal control and the financial management.



STATE OF COLORADO
OFFICE OF STATE AUDITOR

ROBERT J. SCOTT, C. P. A.
State Auditor

ROOM 601, 1200 LINCOLN STREET
DENVER, COLORADO 80203

May 22, 1978

Legislative Audit Committee
1200 Lincoln Street, Suite 601
Denver, Colorado 80203

Members of the Legislative Audit Committee:

We have examined the statements of assets and liabilities arising from cash transactions of the Twenty-First Judicial District as of June 30, 1977 and 1976, and the related statements of cash receipts and disbursements of the registry and fines and fees for the years then ended. Our examination was made in accordance with generally accepted auditing standards and, accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances, except as described in the following paragraphs.

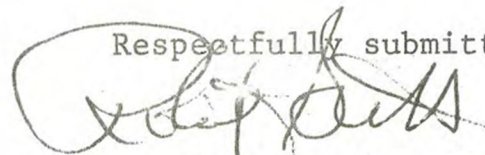
The District Courts' internal controls were not adequate and we did not extend our scope to include alternative procedures because of the inadequacy of the accounting records and supporting documentation.

The Probation Department's financial statements are not designed or classified by courts adequately to facilitate the preparation of the District and County Court financial statements in the conventional format, nor do the accounting records agree with the financial statements.

The Judicial's policy is to prepare its financial statements on the basis of cash receipts and disbursements; consequently, certain revenue and the related assets are recognized when received rather than when earned, and certain disbursements are recognized when due rather than when paid, as described in Note 1. Accordingly, the accompanying financial statements are not intended to present financial position and results of operations in conformity with generally accepted accounting principles.

Due to the significant effect of above paragraphs, we are unable to and do not express an opinion on the financial statements of the District Court or the Probation Department. In our opinion, the financial statements of the County Court present fairly the assets and liabilities arising from cash transactions of the Registry at June 30, 1977 and 1976, and the cash received and disbursed during the years then ended, on the basis of accounting described in Note 1, which basis has been applied on a consistent basis.

Respectfully submitted,



ROBERT J. SCOTT, CPA
State Auditor

STATE OF COLORADO
 JUDICIAL SYSTEM
 TWENTY-FIRST JUDICIAL DISTRICT
 DISTRICT COURT
 REGISTRY

ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
 JUNE 30, 1977 AND JUNE 30, 1976

<u>ASSETS</u>	<u>1977</u>	<u>1976</u>
Cash on hand.....	\$ 125	\$ 125
Cash in bank.....	64,692	32,705
Cash in Special Accounts.....	<u>7,266</u>	<u> </u>
	<u>\$72,083</u>	<u>\$32,830</u>
<u>LIABILITIES</u>		
Alimony and Support.....	\$ 4,035	\$ 554
Bonds.....	13,350	5,050
Condemnations.....	13,111	9,696
Miscellaneous.....	<u>41,587</u>	<u>17,530</u>
	<u>\$72,083</u>	<u>\$32,830</u>

See notes to the financial statements.

STATE OF COLORADO
 JUDICIAL SYSTEM
 TWENTY-FIRST JUDICIAL DISTRICT
 COUNTY COURT
 REGISTRY

ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
 JUNE 30, 1977 AND JUNE 30, 1976

<u>ASSETS</u>	<u>1977</u>	<u>1976</u>
Cash on hand.....	\$ 75	\$ 75
Cash in bank.....	<u>15,142</u>	<u>11,591</u>
	<u>\$15,217</u>	<u>\$11,666</u>
<u>LIABILITIES</u>		
Bonds.....	\$15,124	\$11,591
Restitution.....	18	
Miscellaneous.....	<u>75</u>	<u>75</u>
	<u>\$15,217</u>	<u>\$11,666</u>

See notes to the financial statements.

STATE OF COLORADO
 JUDICIAL SYSTEM
 TWENTY-FIRST JUDICIAL DISTRICT
 PROBATION DEPARTMENT
 REGISTRY
 ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
 JUNE 30, 1977 AND JUNE 30, 1976

<u>ASSETS</u>	<u>1977</u>	<u>1976</u>
Cash on hand.....	\$ 25	\$ 25
Cash in bank.....	<u>16,119</u>	<u>21,826</u>
	<u>\$16,144</u>	<u>\$21,851</u>
<u>LIABILITIES</u>		
Restitution.....	\$(1,955)	\$ (493)
Miscellaneous.....	<u>(1,840)</u>	<u>2,405</u>
	(3,795)	1,912
<u>FUND BALANCE</u>	19,939	19,939
<u>TOTAL LIABILITIES AND FUND BALANCE</u>	<u>\$16,144</u>	<u>\$21,851</u>

See notes to the financial statements.

STATE OF COLORADO
 JUDICIAL SYSTEM
 TWENTY-FIRST JUDICIAL DISTRICT
 DISTRICT COURT
 FEES AND FINES
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
 YEARS ENDED JUNE 30, 1977 AND JUNE 30, 1976

<u>RECEIPTS</u>	<u>1977</u>	<u>1976</u>
Taxes.....	\$ 2,190	\$ 2,120
(Civil Action and Vital Statistics)		
Fines.....	200	960
Civil and Probate Docket Fees.	49,626	47,193
Jury Fees.....	1,075	700
Criminal Fees and Fines.....		1,272
Miscellaneous Fees and Fines..	<u>7,984</u>	<u>5,846</u>
Total Receipts	<u>61,075</u>	<u>58,091</u>
 <u>DISBURSEMENTS</u>		
State Treasurer.....	60,692	57,966
Refunds.....	<u>383</u>	<u>125</u>
Total Disbursements	<u>61,075</u>	<u>58,091</u>
Excess (Deficits) of Receipts over Disbursements	<u>\$ 0</u>	<u>\$ 0</u>

See notes to the financial statements.

STATE OF COLORADO
 JUDICIAL SYSTEM
 TWENTY-FIRST JUDICIAL DISTRICT
 COUNTY COURT
 FEES AND FINES
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
 YEARS ENDED JUNE 30, 1977 AND JUNE 30, 1976

<u>RECEIPTS</u>	<u>1977</u>	<u>1976</u>
Taxes.....\$	2,122	\$ 1,059
(Civil Action and Vital Statistics)		
Fines.....	133,793	109,917
Civil and Probate Fees.....	17,139	9,224
Jury Fees.....	1,537	1,262
Criminal Fees and Fines.....	24,964	20,478
Miscellaneous Fees and Fines..	<u>3,115</u>	<u>4,647</u>
Total Receipts	<u>182,670</u>	<u>146,587</u>
 <u>DISBURSEMENTS</u>		
State Treasurer.....	165,735	129,658
Municipalities.....	15,544	13,557
Refunds.....	450	1,413
Miscellaneous.....	<u>941</u>	<u>1,959</u>
Total Disbursements	<u>182,670</u>	<u>146,587</u>
Excess (Deficit) of Receipts over Disbursements	<u>\$ 0</u>	<u>\$ 0</u>

See notes to the financial statements.

STATE OF COLORADO
 JUDICIAL SYSTEM
 TWENTY-FIRST JUDICIAL DISTRICT
 PROBATION DEPARTMENT
 FEES AND FINES

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
 YEARS ENDED JUNE 30, 1977 AND JUNE 30, 1976

<u>RECEIPTS</u>	<u>1977</u>	<u>1976</u>
Taxes.....\$		\$
(Civil Action and Vital Statistics)		
Fines.....	3,440	4,323
Civil and Probate Docket Fees.	48	
Jury Fees.....		52
Criminal Fees and Fines.....	5,020	2,644
Miscellaneous Fees and Fines..	<u>3,126</u>	<u>133</u>
Total Receipts	<u>11,634</u>	<u>7,152</u>
 <u>DISBURSEMENTS</u>		
State Treasurer.....	10,735	7,016
Municipalities.....	892	133
Refunds.....	<u>7</u>	<u>3</u>
	<u>11,634</u>	<u>7,152</u>
Excess (Deficit) of Receipts over Disbursements	<u>\$ 0</u>	<u>\$ 0</u>

See notes to the financial statements.

STATE OF COLORADO
 JUDICIAL SYSTEM
 TWENTY-FIRST JUDICIAL DISTRICT
 DISTRICT COURT
 REGISTRY

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
 YEARS ENDED JUNE 30, 1977 AND JUNE 30, 1976

<u>RECEIPTS</u>	<u>1977</u>	<u>1976</u>
Alimony and Support.....	\$542,344	\$534,999
Bonds.....	18,500	7,330
Restitution.....	375	(304)
Condemnations.....	10,453	623
Miscellaneous.....	<u>131,478</u>	<u>148,925</u>
Total Receipts	<u>703,150</u>	<u>691,573</u>
<u>DISBURSEMENTS</u>		
Alimony and Support.....	538,862	536,274
Bonds.....	10,200	3,880
Restitution.....	375	
Condemnations.....	7,038	2,260
Miscellaneous.....	<u>107,422</u>	<u>183,127</u>
Total Disbursements	<u>663,897</u>	<u>725,541</u>
Excess (Deficit) of Receipts over Disbursements	\$ <u>39,253</u>	\$ <u>(33,968)</u>

See notes to the financial statements.

STATE OF COLORADO
 JUDICIAL SYSTEM
 TWENTY-FIRST JUDICIAL DISTRICT
 COUNTY COURT
 REGISTRY

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
 YEARS ENDED JUNE 30, 1977 AND JUNE 30, 1976

<u>RECEIPTS</u>	<u>1977</u>	<u>1976</u>
Bonds.....	\$49,459	\$36,365
Restitution.....	1,025	1,408
Miscellaneous.....	<u>27,376</u>	<u>13,251</u>
Total Receipts	<u>77,860</u>	<u>51,024</u>
<u>DISBURSEMENTS</u>		
Bonds.....	45,926	35,311
Restitution.....	1,007	1,408
Miscellaneous.....	<u>27,376</u>	<u>13,226</u>
Total Disbursements	<u>74,309</u>	<u>49,945</u>
Excess (Deficit) of Receipts over Disbursements	<u>\$ 3,551</u>	<u>\$ 1,079</u>

See notes to the financial statements.

STATE OF COLORADO
 JUDICIAL SYSTEM
 TWENTY-FIRST JUDICIAL DISTRICT
 PROBATION DEPARTMENT
 REGISTRY

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
 YEARS ENDED JUNE 30, 1977 AND JUNE 30, 1976

<u>RECEIPTS</u>	<u>1977</u>	<u>1976</u>
Alimony and Support.....\$	510	\$ 1,210
Restitution.....	25,553	14,437
Miscellaneous.....	<u>38,619</u>	<u>31,705</u>
Total Receipts	<u>64,682</u>	<u>47,352</u>
<u>DISBURSEMENTS</u>		
Alimony and Support.....	510	1,210
Restitution.....	27,015	14,931
Miscellaneous.....	<u>42,865</u>	<u>29,299</u>
Total Disbursements	<u>70,390</u>	<u>45,440</u>
Excess (Deficit) of Receipts over Disbursements	<u>\$ 5,708</u>	<u>\$ 1,912</u>

See notes to the financial statements.

STATE OF COLORADO
JUDICIAL SYSTEM
TWENTY-FIRST JUDICIAL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 1977 AND 1976

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements are presented on the cash basis of accounting. The balance sheet includes only the assets and liabilities resulting from cash transactions.

The registry accounts are used to (1) record cash items held by the court for litigants or third parties pending disposition of the case, and (2) to accumulate fine and fees which are remitted to the State Treasury or other governmental units monthly. Monthly remittance to governmental units are recorded as of the last day of the month in which these receipts are collected. However, the disbursements are actually made later. The effect is to understate cash and due to accounts.

General fixed assets are unavailable for presentation.

2. UNRECORDED CASH IN SPECIAL ACCOUNTS

The District Court did not record all saving accounts, and the interest income in their accounting records or financial statements. At June 30, 1977 and 1976, these accounts were understated \$1,619 and \$17,085, respectively.

3. LIABILITY ACCOUNTS OF DISTRICT COURT

The liability accounts of the District Court are misclassified at June 30, 1977. Alimony and support and condemnations

are understated by \$2,614 and \$4,652, respectively. Accordingly, the miscellaneous account is overstated by \$7,266.

4. PROBATION DEPARTMENT STATEMENTS

The Probation Department's statement amounts are unidentifiable to the courts to which they pertain. The court records do not agree with the official presentation made by the State Court Administrator. The Department's assets and liabilities arising from cash transactions are:

		<u>June 30, 1977</u>	
<u>Assets</u>		<u>Liabilities</u>	
Cash on hand	\$25	Restitution	\$13,592
Cash in bank	16,119	Work release payable	2,496
	<u>\$16,144</u>	Other	56
			<u>\$16,144</u>
		<u>June 30, 1976</u>	
<u>Assets</u>		<u>Liabilities</u>	
Cash on hand	\$25	Restitution	\$15,054
Cash in bank	21,826	Work release payable	6,741
	<u>\$21,851</u>	Other	56
			<u>\$21,851</u>

The differences have existed since November 30, 1975.

5. OPERATING IMPREST ACCOUNT

In addition to the Registry Fund, the Court maintains an Operating Imprest Account. Reimbursements are received solely from the Judicial Department. The account is currently maintained on a \$5,300 imprest basis; this was decreased from \$5,600 during September, 1975, and is used to pay miscellaneous court expenses. A summary of transactions in the account for the two years ended June 30, 1977, is as follows:

Cash balance, June 30, 1975	\$353
Receipts from Judicial	41,408
Disbursements for court expenses	(41,207)
Transfer to Twelfth Judicial District	<u>(300)</u>
Cash balance, June 30, 1976	\$254
Receipt from Judicial Department	48,838
Disbursements for court expenses	<u>(47,376)</u>
Cash balance, June 30, 1977	<u>\$1,716</u>

6. ACCOUNTS RECEIVABLE

The Twenty-First Judicial District reported to the State Court Administrator the following accounts receivable:

	<u>FYE 6-30-77</u>	<u>FYE6-30-76</u>
Mesa County County Court	\$10,455	\$9,711
Mesa County Probation Department	4,292	5,589

The accounts receivable in the Mesa County District Court were unavailable for presentation.

STATE OF COLORADO
JUDICIAL SYSTEM
TWENTY-FIRST JUDICIAL DISTRICT
YEARS ENDED JUNE 30, 1977 AND 1976
AUDITOR'S COMMENTS

INTRODUCTION

The Twenty-First Judicial District is composed of the District and County Court of Mesa County. There are no other major segments of this district. There are three district judges and two county judges.

The Judicial District Administrator has the additional duties of District Clerk and Jury Commissioner. Unique to this district is the separate financial reporting and accounting functions performed by the Probation Department.

FINANCIAL PREPARATION

The court's financial statements are inadequate due to:

1. Not including all cash in special accounts and earned interest amounts (\$1,619 and \$17,085 understatement for 1977 and 1976, respectively) for the District Courts.
2. Misclassifying the alimony and support, condemnations and miscellaneous liability accounts in the District Court resulted in understating the alimony and support and condemnation by \$2,614 and \$4,652 and overstating the miscellaneous account by \$7,266.
3. Presenting the Probation Department separately in a

non-conventional format without identifying amounts to be included in the respective financial statements of the District and County Courts with accurate liability accounts and a misstated fund balance.

4. Failing to remit unclaimed funds to the escheat fund of \$7,168 and \$50 for District and County Court, respectively, for June 30, 1977. This is a requirement of Sections 13-32-109 and 112, CRS 1973, as amended.

5. Inability to reconcile the detail ledger cards to financial statements in District Court.

6. Missing a case file which documented a \$5,561 liability account in District Court.

Recommendations

1. We again recommend ledger cards should be maintained for special accounts with the interest earned and included within the financial statements.

JUDICIAL RESPONSE: Implemented May, 1978.

2. Classify the liabilities in the five basic accounts as prescribed by the SCA.

JUDICIAL RESPONSE: To be implemented March, 1979.

3. We again recommend the transactions of the Probation Department be processed through the District and County Courts' registry accounts.

JUDICIAL RESPONSE: Judge Carter has indicated agreement with your recommendation to transfer the restitution accounting function from the Probation Department to the Clerk's offices (recommendation No. 3). We agree totally in concept with the recommendation, but have serious reservations as to whether the District Court is adequately staffed to take over these activities. Judge Carter was authorized by the State Court Administrator back in 1975 to maintain separate accounting in the Probation Department for these reasons; the appropriateness of these arrangements was verified by our Internal Audit staff again in 1977, and we know of no change in the interim that would alter our previous evaluation.

4. We again recommend the registry fund should be reviewed and unclaimed funds remitted in accordance with Sections 13-32-109 and 112, CRS 1973, as amended.

JUDICIAL RESPONSE: To be implemented January 1, 1979.

5. We again recommend the registry ledger cards should be reconciled monthly.

JUDICIAL RESPONSE: To be implemented January 1, 1979.

6. Retain case files in accordance with Judicial Records Management Manual.

JUDICIAL RESPONSE: Implemented May, 1978.

7. Prepare adequate financial statements with proper footnote disclosures.

JUDICIAL RESPONSE: To be implemented January 1, 1979.

INTERNAL CONTROL

Internal control has been defined as a plan of organization adopted within an entity to safeguard the assets, check the accuracy and reliability of its accounting data, aid in efficient operations and encourage adherence to prescribed management policies.

Management Policies

On May 5, 1975, the SCA issued procedures to improve the internal control over the courts by requiring each Judicial District Administrator complete certain procedures before submitting the monthly cash summary reports (JDF100). The administrator of this district was unaware of these SCA requirements. Also, the manual of fiscal rules was not current and was not being used or followed as required.

The exceptions noted to SCA's memorandum were:

1. Reports were not timely filed with SCA.
2. Required receivable and payable reports were not prepared.
3. Checks were outstanding for over ninety days with stop payment orders not being issued.

Other poor internal control procedures noted were:

1. Presigning blank checks prior to going on vacation for imprest account disbursement.
2. Prenumbered receipts were being used out of sequence in County Court.
3. Cosigner's signatures were missing on checks in excess of \$500 when disbursed from imprest and saving accounts.
4. Both courts were not securing blank checks under lock and key when not in use.
5. Neither court was recording all copy certification fees on the registry of actions.
6. Copying fees were not collected from the District Attorney.
7. Bank signature cards were not updated when an authorized signor left the employment of the Judicial System.
8. Voided checks were not being filed with the monthly cancelled checks as prescribed by fiscal rules.
9. When depositing daily receipts, the court did not always include a tape showing the individual check number and amount (Ref. Procedure 11, Fiscal rules).
10. Probation Department was not balancing the cash receipts ledger daily as required.
11. District Court ledger cards were missing for one change fund.
12. Cash shortages were not reported in accordance with fiscal rules.
13. The County Court registry balance for bonds exceeded the total of individual ledger cards by \$415.

Recommendations

8. The SCA check-list of items to be done before submitting monthly reports should be adhered to in the time limits prescribed by the fiscal rules.

JUDICIAL RESPONSE: To be implemented January 1, 1979.

9. We again recommend reviewing outstanding checks on a timely basis and issuing stop payment orders on those over ninety days old.

JUDICIAL RESPONSE: Implemented July, 1978.

10. Discontinue presigning of blank checks.

JUDICIAL RESPONSE: Implemented May, 1978.

11. Use receipts in their prenumbered sequence.

JUDICIAL RESPONSE: Implemented May, 1978.

12. We again recommend obtaining two authorized signatures on checks in excess of \$500 as required.

JUDICIAL RESPONSE: Implemented May, 1978.

13. We again recommend properly safeguarding all blank checks.

JUDICIAL RESPONSE: Implemented July, 1978.

14. Record and file all copy certification fees as required by statute and fiscal rules.

JUDICIAL RESPONSE: We are unable to identify the authority cited in the note pertaining to recommendation No. 14, regarding recording all copy certification fees, but we concur with your recommendation that all fees should be recorded as required by fiscal rules.

15. We again recommend billing the District Attorney for copying expenses.

JUDICIAL RESPONSE: We concur with your recommendation No. 15 that the Mesa County District Attorney should be billed for copying expenses. The District Administrator is hereby directed to make arrangements accordingly. The same provisions maintain with respect to the local Social Services Department if as suggested in the notation pertaining to recommendation No. 15, this practice is not now being followed.

16. Update bank signature cards in a timely manner when an authorized signor leaves the employment of the Judicial system.

JUDICIAL RESPONSE: To be implemented November 1, 1978.

17. File void checks with the monthly cancelled checks and void disbursements as required by fiscal rules.

JUDICIAL RESPONSE: Implemented May, 1978.

18. Include a tape of daily receipt deposits indicating check number and amount.

JUDICIAL RESPONSE: Implemented May, 1978.

19. Balance daily the cash receipts ledger as required by fiscal rules.

JUDICIAL RESPONSE: To be implemented September 25, 1978.

20. We again recommend ledger cards should be maintained for the change fund.

JUDICIAL RESPONSE: Implemented July, 1978.

21. Report cash shortages as required by fiscal rules.

JUDICIAL RESPONSE: Implemented July, 1978.

22. Reconcile the bond liabilities account to the individual ledger cards in County Court.

JUDICIAL RESPONSE: Implemented July, 1978.

Separation of Duties

One element of internal control is the separation of duties which requires that no complete transaction can be consummated except through procedures and cross verification of two or more persons.

Written job procedures were not available. We were unable to determine the proper functions and duties of the clerks, particularly in the Probation Department.

Recommendations

23. We again recommend establishing the principle of separation of duties through an organizational plan with written procedures which are rigidly enforced to ensure adequate controls.

JUDICIAL RESPONSE: To be implemented July 1, 1979.

Training

To improve internal control and supervision a training program is extremely helpful. Our general observation of this District was the lack of compliance with statutes and regulations which appears to be due to neglect and to inadequately trained staff and assistants. The Judicial's position classification and pay plan manual direct the administrator to establish training programs for court clerical personnel. No evidence was available for on the job training or formal training programs.

Recommendations

24. Develop a meaningful training and improvement program for the staff of this District.

JUDICIAL RESPONSE: Judge Carter's rejection of recommendation No. 24, to develop "meaningful training programs", is obviously based on a lack of local resources, people and funding, for this purpose. Grant funded training activities for all personnel throughout the Judicial Department are now being initiated and extended by the State Court Administrator and these activities are keyed to fill the gap noted by your auditors.

ACCOUNTS RECEIVABLE

Accounts receivable exist through stays of executions, fees of public defenders, forfeited bail bonds, uncollected court costs, etc. Since accounts receivable represent funds due the State, adequate controls and procedures are necessary.

General Controls

A general ledger or control account is not maintained for receivables. Court-ordered restitution and other receivables due to individuals are not listed, controlled or maintained in a proper business manner.

The SCA requests a list of receivables at each year-end. In our limited testing of the case files of District Court, we found at least \$830 and \$25 for the years ended June 30, 1977 and 1976, respectively, which was not reported and the court was unaware of these receivables.

Recommendations

25. We again recommend controls should be established over all accounts receivable.

JUDICIAL RESPONSE: Implemented July 1, 1979.

Billable Cost

The District Administrator did not accumulate and bill costs in accordance with Section 16-18-101 CRS 1973, as amended and bill jury lodging and meal costs in accordance with Section 13-70-105 CRS 1973, as amended.

Recommendation

26. Bill jury costs and other costs in accordance with the statutes, as required.

JUDICIAL RESPONSE: To be implemented July 1, 1979.

Uniform Collection Procedures

Control of accounts receivable has no significance unless the Court collects them. The District does not have a uniform collection procedure. The SCA has issued instructions to turn delinquent receivables over to the State Central Collection Agency.

Recommendation

27. Establish a District-wide uniform collection procedure and send delinquent receivables to the State Collection Agency as required.

JUDICIAL RESPONSE: Implemented October, 1978.

BAIL BONDS

This Judicial District has not established an adequate control listing of bonds on hand at the beginning of the period, bonds set, bonds adjusted, bonds forfeited, bonds released and bonds on hand at the end of the period. It could not be determined if (1) the semi-annual bond report was accurate (2) the District Attorney was following up on forfeited bonds, and (3) forfeited bond claims were being submitted to Division of Insurance against surety bondsmen's deposits.

District and County Courts had not issued a court order authorizing the sheriff to accept bonds.

Recommendations

28. Establish standardized control procedures for both courts to provide an accounting for all bonds issued, forfeited, released, adjusted and outstanding.

JUDICIAL RESPONSE: To be implemented January 1, 1979.

29. Issue written court order authorizing the sheriff to accept bonds. The court order should include the established bond schedules and types of bail bonds he may accept.

JUDICIAL RESPONSE: To be implemented January 1, 1979.

30. Control procedures over cash bonds should be established with various local law enforcement units.

JUDICIAL RESPONSE: To be implemented July 1, 1979.

EXHIBITS

The Judicial Records Management Manual sets forth statewide procedures for controlling and disposing of exhibits. The Mesa County District Court has not followed this manual and we noted the following exceptions:

1. The inventory of exhibits is not current and complete.
2. The custodian does not seek to dispose of the exhibits after final determination of the case.
3. The custodian does not control and store the exhibits in an orderly manner.

Recommendation

31. The exhibit custodian should maintain adequate storage facilities, control and dispose of exhibits in accordance with the Judicial Records Management Manual.

JUDICIAL RESPONSE: To be implemented January 1, 1979.

PROBATION DEPARTMENT

The Probation Department is a separate accounting and financial reporting unit within the District.

The amounts being deposited by Probation can not be identified to the particular District or County Court registry.

The Probation Department has not adopted written procedures for:

1. Collecting arrearages,
2. Reporting arrearages to the Chief Probation Officer,
3. Disbursing restitution when it has accumulated to a set level, and
4. Filing status reports with the applicable courts.

As explained in the footnotes to the financial statements, the Probation Department's accounting records do not agree with SCA financial statements.

Recommendations

32. Abolish the separate accounting functions of the Probation Department and implement written standardized procedures for collecting, reporting and disbursing all employment income of probationers on work release programs by court order according to Section 16-11-212(2) CRS 1973, as amended.

JUDICIAL RESPONSE: To be implemented January 1, 1979

33. Each court should file probationer's status reports according to written standardized procedures with Chief Probation Officer, as required.

JUDICIAL REPOSE: Deferred until January 1, 1979.

34. Request assistance from the SCA to reconcile the accounting and reporting differences and implement corrective action.

JUDICIAL RESPONSE: To be implemented January 1, 1979.

DISTRICT ADMINISTRATOR

Under the Chief Judge's direction the Judicial District Administrator is responsible for the overall administration of the Imprest Account. Among his responsibilities are the following:

1. Disbursing and controlling local expenditures from the Imprest Account.
2. Closing procedures at fiscal year-end which requires reporting inventories, accounts payables, encumbrances, etc.
3. Reviewing and reconciling management responsibility reports.
4. Controlling sick and annual leave records.
5. Maintaining adequate documentation for payroll disbursements.

Control of Local Purchases

The basic steps prior to paying a vendor's invoice are to (1) issue a prenumbered purchase order or SCA approved lease agreement, (2) indicate date items received, (3) compare and agree the items received to original purchase order and its terms, (4) check the mathematical accuracy of the invoice and take discount, (5) prepare disbursement voucher, (6) mark documentation paid, (7) file, and (8) issue check.

Weaknesses noted were the lack of (1) prenumbered purchase orders, (2) dates on receiving reports, (3) proof of mathematical accuracy, (4) filing paid documentation with all attachments, and (5) comparing invoices to basic agreement for copying machine.

Recommendation

35. We again recommend (1) prenumbering all purchase orders, (2) dating all receiving reports, (3) proving mathematical accuracy of invoices, (4) proper filing methods with attachments, and (5) comparing invoice to purchase order or lease agreement prior to payment.

JUDICIAL RESPONSE: Implemented July, 1978.

Closing Procedures

The SCA at the end of each fiscal year issues closing instructions for the District Administrator to compute inventories, accounts payable, encumbrances, etc. The accounts payable were

understated at least \$1,083 and \$1,919 at June 30, 1977 and 1976, respectively, Encumbrances were understated \$1,217 at June 30, 1977.

Recommendation

36. Adhere to the SCA year-end closing instructions and report cost in proper fiscal year.

JUDICIAL RESPONSE: To be implemented January 1, 1979.

Responsibility Reports

The SCA prepares Responsibility Reports for each Judicial District monthly. These reports include expenses charged to the Judicial District. The District Administrator should review these reports to insure that the expenses reflected on the reports are in agreement with his record of expenses for the period.

Recommendation

37. The District Administrator should review the Responsibility Reports monthly to verify the accuracy of and control the district operating expenses.

JUDICIAL RESPONSE: Implemented July, 1978.

Sick and Annual Leave

The Administrator maintains sick and annual leave records which do not agree with the SCA payroll records. An employee's statement of the prior balances, leave accrued, leave taken and final balance is not provided yearly. The employees should confirm these balances by signing one copy and returning it to the Administrator.

Recommendations

38. Reconcile annual and sick leave court records to the SCA payroll records.

JUDICIAL RESPONSE: To be implemented January 1, 1979.

39. Confirm yearly with the employees their leave balances, and retain for future reference.

JUDICIAL RESPONSE: To be implemented January 1, 1979.

Mail Service

This District rents a post office box for \$26 annually. One employee picks up the mail twice daily which averages one hour per day for both runs. In a year's time the District loses one month productive time. Local delivery is available.

Recommendation

40. We again recommend the discontinuance of the post office box.

JUDICIAL RESPONSE: To be implemented January 1, 1979.

Paid Overtime

There was no documentation for overtime worked by an employee.

Recommendation

41. Fully document all overtime hours worked by employees and retain for inspection.

JUDICIAL RESPONSE: Deferred until January 1, 1979.

STATE OF COLORADO

JUDICIAL SYSTEM

TWENTY-FIRST JUDICIAL DISTRICT

PRIOR AUDIT RECOMMENDATIONS AND THEIR DISPOSITION

YEARS ENDED JUNE 30, 1977 AND 1976

STATUS AS OF MAY 17, 1978

<u>No.</u>	<u>Recommendations</u>	<u>Disposition</u>
1.	The clerk of the court should comply with the fiscal rule and make timely deposits.	Recommendation <u>was</u> implemented.
2.	Outstanding checks should be reviewed on a timely basis and stop payment orders issued on those over ninety days old.	Recommendation <u>was not</u> implemented. See current year comments.
3.	Establish a procedure whereby the date of outstanding checks is included in the bank reconciliation.	Recommendation <u>was</u> implemented.
4.	Ledger cards should be maintained for special accounts and interest earned on those accounts.	Recommendation <u>was not</u> implemented. See current year comments.
5.	Transfers from registry funds to a fee and fine category should be accomplished by a "memo" entry in accordance with the fiscal rules.	Recommendation <u>was</u> implemented.
6.	The monthly report of the Judicial Department should reflect the correct amount of cash in the registry account.	Recommendation <u>was not</u> implemented.
7.	All cash should be deposited intact when received.	Recommendation <u>was</u> implemented.
8.	A ledger card should be maintained for the change fund.	Recommendation <u>was not</u> implemented. See current year comments.

<u>No.</u>	<u>Recommendations</u>	<u>Disposition</u>
9.	Obtain two authorized signatures on checks in excess of \$500 as required by Judicial procedures.	Recommendation <u>was not</u> implemented. See current year comments.
10.	Blank checks should be accounted for and properly safeguarded.	Recommendation <u>was partially</u> implemented.
11.	For better control over change funds and cash received, all money should be receipted in one location.	Recommendation <u>was</u> implemented.
12.	Properly identify disbursement checks in the check register by name.	Recommendation <u>was</u> implemented.
13.	The amount of all fees and court costs should be recorded in the register of actions, and the register should be maintained for all case files.	Recommendation <u>was not</u> implemented. See current year comments.
14.	Receipts for photocopying and miscellaneous services should be evidenced by a document which shows the work done and fees charged.	Recommendation <u>was not</u> implemented. See current year comments.
15.	All fees and costs should be collected pursuant to Court order and/or Statute.	Recommendation <u>was</u> implemented.
16.	The court's copy of the receipt should be placed in the case file until the present supply of receipts is used up, at which time one-copy receipts should be purchased.	Recommendation <u>was</u> implemented.
17.	Voided disbursements should be handled through the check register in accordance with the fiscal rules.	Recommendation <u>was not</u> implemented. See current year comments.
18.	All cash received should be properly receipted through the "one-write" accounting system.	Recommendation <u>was</u> implemented.
19.	Controls should be established over all accounts receivable.	Recommendation <u>was not</u> implemented. See current year comments.

<u>No.</u>	<u>Recommendations</u>	<u>Disposition</u>
20.	The clerk of the court should maintain a file of all Stays of Execution of Judgment granted, by due date, and follow-up should be initiated immediately when stays become past due. The receivables should be made part of the court's accounting records.	Recommendation <u>was</u> implemented.
21.	A control file should be established which would have a copy of each bond received by the court with an assigned number and status of the bond.	Recommendation <u>was</u> implemented.
22.	Liens should be filed on property securing bail bonds and such filing should be indicated on the bond.	Recommendation <u>was</u> implemented.
23.	The signature of surety should be obtained where required by Statute.	Recommendation <u>was</u> implemented.
24.	Bond forms should be complete including the case numbers.	Recommendation <u>was</u> implemented.
25.	The court order authorizing agencies to collect bonds should be updated to reflect current authorities.	Recommendation <u>was not</u> implemented. See current year comments.
26.	Cash bond envelopes should be prenumbered and controlled when issued to the Sheriff's office.	Recommendation <u>was</u> implemented.
27.	A form containing pertinent information should be available for all bonds.	Recommendation <u>was</u> implemented.
28.	Receipts and disbursements from the registry account should only be made pursuant to a written court order and/or Statute.	Recommendation <u>was</u> implemented.
29.	Registry funds should be reviewed periodically and old balances should be disposed of in accordance with Section 13-32-109 and Section 13-32-112, CRS 1973. These procedures set forth in the fiscal rules for remitting these funds to the State should be complied with.	Recommendation <u>was not</u> implemented. See current year comments.

<u>No.</u>	<u>Recommendations</u>	<u>Disposition</u>
30.	A better control should be implemented to ensure accounts are properly classified.	Recommendation <u>was not</u> implemented.
31.	The clerk of the court should review support and/or alimony accounts monthly and send notices of arrearage when necessary. Any change in the support and/or alimony payment should be documented in the case file.	Recommendation is <u>no longer applicable</u> .
32.	Registry ledger cards should be maintained on all registry funds and filed according to the fiscal rules.	Recommendation <u>was not</u> implemented. See current year comments.
33.	All registry funds should be supported by a ledger card and any unidentified funds should be remitted to the State Treasurer.	Recommendation <u>was not</u> implemented. See current year comments.
34.	Registry items should be reviewed and all appropriate follow-up actions should be taken. All judgments should be in a written form and signed by the Judge.	Recommendation <u>was not</u> implemented. See current year comments.
35.	The registry ledger cards should be reconciled monthly, by type of funds held.	Recommendation <u>was not</u> implemented. See current year comments.
36.	Travel claim vouchers should not be reimbursed unless paid receipts are attached.	Recommendation <u>was</u> implemented.
37.	Use of a facsimile stamp to approve travel claims at the State level should be eliminated.	Recommendation implementation will be determined in SCA audit report.
38.	The rate of mileage reimbursement authorized for Judges should be in accordance with Statute or action should be taken to have the Statute amended.	Recommendation <u>was</u> implemented.
39.	Air travel expense vouchers should be approved by the State Court Administrator's office in accordance with the Judicial procedures manual.	Recommendation <u>was</u> implemented.

<u>No.</u>	<u>Recommendations</u>	<u>Disposition</u>
40.	The expense of applying for another position within the Judicial system should be left to the employee or the department with whom the person applies.	Recommendation <u>was</u> implemented.
41.	The voucher documentation should indicate the date goods and/or services are received so as to insure they have been received prior to or as a condition of payment.	Recommendation <u>was not</u> implemented. See current year comments.
42.	All documents in support of a disbursement should be cancelled at the time the check is written to prevent their re-use and to reduce the possible duplicate payment.	Recommendation <u>was</u> implemented.
43.	Voucher documentation should include the original invoices or statements. Every voucher should be supported by proper documentation.	Recommendation <u>was</u> implemented.
44.	For better internal control purposes and to adhere to the Judicial Department procedures manual, the Chief Judge should sign checks written on the operating expense account.	Recommendation <u>was not</u> implemented. See current year comments.
45.	The clerk should adhere to the Judicial procedures manual in classifying expenditures.	Recommendation <u>was</u> implemented.
46.	The District Court and Probation Department should discontinue rental of the post office box.	Recommendation <u>was not</u> implemented. See current year comments.
47.	The Court should bill the District Attorney and other offices for xerox expenses.	Recommendation <u>was not</u> implemented. See current year comments.
48.	The District Administrator should review the Balance List information on a monthly basis.	Recommendation <u>was partially</u> implemented. See current year comments.
49.	Where possible, implement the internal control principle of segregating duties to the extent of having no one person responsible for all procedures required for a transaction.	Recommendation <u>was partially</u> implemented. See current year comments.

<u>No.</u>	<u>Recommendations</u>	<u>Disposition</u>
50.	An inventory should be maintained of all exhibits.	Recommendation <u>was not</u> implemented. See current year comments.
51.	Secure all court documents in locked filing cabinets or vaults.	Recommendation <u>was partially</u> implemented. See current year comments.
52.	All money presently being received and deposited in the Probation Department checking account should be processed through the District and County Courts' registry Accounts.	Recommendation <u>was not</u> implemented. See current year comments.
53.	Work release funds should be disbursed according to Statute.	Recommendation <u>was</u> implemented.
54.	The Probation Officer should receive a weekly accounting of total hours worked and the rate paid. Verification should be made to determine if employment income is proper.	Recommendation <u>was</u> implemented.

Supreme Court of Colorado

STATE JUDICIAL BUILDING
2 EAST 14TH AVENUE
DENVER, COLORADO 80203

RECEIVED

OCT 25 1978

PAUL V. HODGES
CHIEF JUSTICE

October 17, 1978

STATE AUDITOR'S OFFICE
DENVER, COLORADO

Mr. Robert J. Scott
State Auditor
Room 601, Lincoln Street
Denver, Colorado 80203

Dear Mr. Scott:

This letter is the official response to your audit report of the Twenty-first Judicial District which was transmitted to Chief Judge James Carter of that district on September 8, 1978.

A finalized version of Judge Carter's responses to the recommendations in the audit report was hand-delivered to Mr. Jay Reasoner of your staff on October 17, 1978.

We are essentially in agreement with Judge Carter's responses, with the following exceptions or reservations:

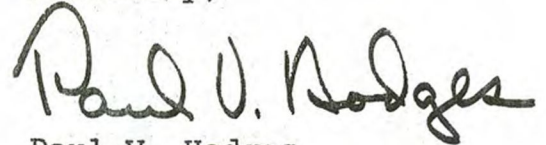
1. Judge Carter has indicated agreement with your recommendation to transfer the restitution accounting function from the Probation Department to the Clerks' offices (recommendation No. 3). We agree totally in concept with the recommendation, but have serious reservations as to whether the District Court is adequately staffed to take over these activities. Judge Carter was authorized by the State Court Administrator back in 1975 to maintain separate accounting in the Probation Department for these reasons; the appropriateness of these arrangements was verified by our Internal Audit staff again in 1977, and we know of no change in the interim that would alter our previous evaluation.
2. We are unable to identify the authority cited in the note pertaining to recommendation No. 14, regarding recording all copy certification fees,

Page 2
Mr. Robert J. Scott
October 17, 1978

but we concur with your recommendation that all fees should be recorded as required by fiscal rules.

3. We concur with your recommendation No. 15 that the Mesa County District Attorney should be billed for copying expenses. The District Administrator is hereby directed to make arrangements accordingly. The same provisions maintain with respect to the local Social Services Department if, as suggested in the notation pertaining to recommendation No. 15, this practice is not now being followed.
4. Judge Carter's rejection of recommendation No. 24, to develop "meaningful training programs", is obviously based on a lack of local resources, people and funding, for this purpose. Grant funded training activities for all personnel throughout the Judicial Department are now being initiated and extended by the State Court Administrator and these activities are keyed to fill the gap noted by your auditors.

Sincerely,



Paul V. Hodges
Chief Justice

PVH:RC/vjs

cc: Honorable James J. Carter
Chief Judge
21st Judicial District

Recommendations		Check Appropriate Boxes (*Include Date) (**If checked-explain in comments)					
Report page Ref.	No.	See Comments	Requires Legislative Action **	Imple- mented*	To Be Imple- mented*	Deferred **	Rejected **
		TWENTY-FIRST JUDICIAL DISTRICT					
18	1	We again recommend ledger cards should be maintained for special accounts with the interest earned and included within the financial statements.		5/78			
18	2	Classify the liabilities in the five basic accounts as prescribed by the SCA.			3/79		
19	3	We again recommend the transactions of the Probation Department be processed through the District and County Courts' registry accounts.			1/1/79		
19	4	We again recommend the registry funds should be reviewed and unclaimed funds remitted in accordance with Sections 13-32-109 and 112, CRS 1973, as amended.			1/1/79		
19	5	We again recommend the registry ledger cards should be reconciled monthly.			1/1/79		
19	6	Retain case files in accordance with Judicial Records Management Manual.		5/78			
20	7	Prepare adequate financial statements with proper footnote disclosures.			1/1/79		
21	8	The SCA check-list of items to be done before submitting monthly reports should be adhered to in the time limits prescribed by the fiscal rules.			1/1/79		

Report Page Ref.		Recommendations	(*Include Date)	Requires Legislative Action **	Imple-mented*	To Be Imple-mented*	Deferred **	Rejected **
		TWENTY-FIRST JUDICIAL DISTRICT						
22	9	We again recommend reviewing outstanding checks on a timely basis and issuing stop payment orders on those over ninety days old.		7/78				
22	10	Discontinue presigning of blank checks.		5/78				
22	11	Use receipts in their prenumbered sequence.		5/78				
22	12	We again recommend obtaining two authorized signatures on checks in excess of \$500 as required.		5/78				
22	13	We again recommend properly safeguarding all blank checks.		7/78				
23	14	Record and file all copy certification fees as required by statute and fiscal rules.	X					X
23	15	We again recommend billing the District Attorney for copying expenses.	X					X
23	16	Update bank signature cards in a timely manner when an authorized signor leaves the employment of the Judicial System.				11/1/78		
23	17	File void checks with the monthly cancelled checks and void disbursements as required by fiscal rules.		5/78				

Recommendations		Check Appropriate Boxes (*Include Date) (**If checked-explain in comments)					
Report Page Ref.	No.	See Comments	Requires Legislative Action **	Imple-mented*	To Be Imple-mented*	Deferred **	Rejected **
		TWENTY-FIRST JUDICIAL DISTRICT					
23	18	Include a tape of daily receipt deposits indicating check number and amount.		5/78			
24	19	Balance daily the cash receipts ledger as required by fiscal rules.		7/78	9/25/78		
24	20	We again recommend ledger cards should be maintained for the change fund.		7/78			
24	21	Report cash shortages as required by fiscal rules.		7/78			
24	22	Reconcile the bond liabilities account to the individual ledger cards in county court.		7/78			
25	23	We again recommend establishing the principle of separation of duties through an organizational plan with written procedures which are rigidly enforced to ensure adequate con- trols.			1/1/79		
26	24	Develop a meaningful training and improvement program for the staff of this District.	X				X
26	25	We again recommend controls should be established over all accounts receivable.				11/1/79	
27	26	Bill jury costs and other costs in accordance with the statutes, as required.				11/1/79	

Report Page Ref.		Recommendations	Check Appropriate Boxes (*Include Date) (**If checked-explain in comments)					
No.			See Comments	Requies Legislative Action **	Imple-mented*	To Be Imple-mented*	Deferred **	Rejected **
27	27	TWENTY-FIRST JUDICIAL DISTRICT Establish a District-wide uniform collection procedure and send delinquent receivables to the State Collection Agency as required.			10/78			
28	28	Establish standardized control procedures for both courts to provide an accounting for all bonds issues, forfeited, released, adjusted and outstanding.				1/1/79		
28	29	Issue written court order authorizing the sheriff to accept bonds. The court order should include the established bond schedules and types of bail bonds he may accept.				1/1/79		
29	30	Control procedures over cash bonds should be established with various local law enforcement units.				1/1/79		
29	31	The exhibit custodian should maintain adequate storage facilities, control and dispose of exhibits in accordance with the Judicial Records Management Manual.				1/1/79		
30	32	Abolish the separate accounting functions of the Probation Department and implement written standardized procedures for collecting, reporting and disbursing all employment income of probationers on work release programs by court order according to Section 16-11-212(2) CRS 1973, as amended.				1/1/79		

Recommendations		Check Appropriate Boxes (*Include Date) (**If checked-explain in comments)					
Report Page Ref.	No.	See Comments	Requires Legislative Action **	Imple-mented*	To Be Imple-mented*	Deferred **	Rejected **
30	33	X				1/1/79	
	34				1/1/79		
32	35			7/78			
33	36					1/1/79	
33	37			7/78			
34	38					1/1/79	
34	39					1/1/79	

Report Page Ref.		Recommendations	(*Include Date) (**If checked-explain in comments)	Check Appropriate Boxes				
No.			See Comments	Requires Legislative Action **	Imple-mented*	To Be Imple-mented*	Deferred **	Rejected **
35	40	TWENTY-FIRST JUDICIAL DISTRICT We again recommend the discontinuance of the post office box.				1/1/79		
35	41	Fully document all overtime hours worked by employees and retain for inspection.	X				1/1/79	

