



# The Commonwealth of Massachusetts

## AUDITOR OF THE COMMONWEALTH

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AUDITOR

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2011-1251-30

March 11, 2011

Honorable James J. Torney Jr., First Justice  
Barnstable Juvenile Court  
3195 Main Street  
P.O. Box 427  
Barnstable, Massachusetts 02630

Dear First Justice Torney:

In accordance with Chapter 11, Section 12, of the Massachusetts General Laws, we have conducted an audit of certain activities of the Barnstable County/Town of Plymouth Division of the Juvenile Court Department (BJC) for the period July 1, 2009 to September 30, 2010. The objectives of our audit were to assess the adequacy of BJC's internal controls over juvenile case activity, cash management, payroll time and attendance reporting, inventory, and the Court-Appointed Special Advocate (CASA) program. Additionally, we observed physical environmental working conditions at the court and performed additional follow-up inquiries, as necessary. We also determined the extent of controls for measuring, reporting, and monitoring effectiveness and efficiency regarding BJC's compliance with applicable state laws, rules, and regulations; other state guidelines; and Administrative Office of the Trial Court and Juvenile Court Department policies and procedures.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

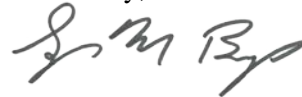
To achieve our audit objectives, we:

- Reviewed applicable laws and regulations;
- Reviewed statistical reports prepared by the Administrative Office of the Trial Court;
- Reviewed BJC's organizational structure;

- Interviewed applicable BJC personnel;
- Determined whether the court had procedures in place to notify the Office of the State Auditor of any unaccounted-for variances, losses, shortages, or thefts of funds or property in accordance with Chapter 647 of the Acts of 1989;
- Evaluated internal controls over juvenile case activity and the court's JURIS case management system, cash management, revenue collection and processing activities, payroll time and attendance reporting, and inventory procedures;
- Interviewed court personnel and determined that BJC did not participate in the CASA program;
- Performed audit tests to determine BJC's assignment and monitoring of community service;
- Reviewed monthly revenue reports and bank reconciliations;
- Examined dockets (case papers);
- Performed audit tests of revenues collected and disbursed, payroll time and attendance reporting, and inventory records; and
- Reviewed correspondence files and interviewed court employees.

Our tests in the above-mentioned areas disclosed no material weaknesses. Based on our review, we have determined that, during the 15-month period ended September 30, 2010, BJC maintained adequate management controls and complied with applicable laws, rules, and regulations regarding juvenile case activity, cash management, revenue collection and processing activities, payroll time and attendance reporting, and inventory management.

Sincerely,



Suzanne M. Bump  
Auditor of the Commonwealth