



# The Commonwealth of Massachusetts

## AUDITOR OF THE COMMONWEALTH

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SUZANNE M. BUMP, ESQ.  
AUDITOR

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2011-1109-30

April 14, 2011

Maura A. Hennigan  
Clerk of the Courts for Criminal Business  
Suffolk Superior Court  
3 Pemberton Square  
Boston, Massachusetts 02108

Dear Clerk of the Courts Hennigan:

In accordance with Chapter 11, Section 12, of the Massachusetts General Laws, we have conducted an audit of certain activities of the Suffolk Superior Court - Clerk's Office for Criminal Business for the period July 1, 2008 to June 30, 2010. The objectives of our audit were to assess the adequacy of the Clerk's Office's internal controls over cash management, revenues, and bail funds, and to determine the extent of controls for measuring, reporting, and monitoring effectiveness and efficiency regarding compliance with applicable state laws, rules, and regulations; other state guidelines; and Administrative Office of the Trial Court and Superior 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 the Clerk's Office's organizational structure.
- Interviewed personnel within the Clerk's Office.
- Determined whether the court had prepared an internal control plan in accordance with Chapter 647 of the Acts of 1989.
- Evaluated internal controls over cash management and revenue collection and processing activities.
- Evaluated internal controls over bail fund management.
- Reviewed monthly revenue reports and bank reconciliations.
- Examined dockets (case papers).
- Performed audit tests of revenues collected and disbursed.
- Performed audit tests of bail receipts, disbursements, reports, and assignments.

Our tests in the above-mentioned areas disclosed no material weaknesses. Based on our review, we determined that, during the 24-month period ended June 30, 2010, the Clerk's Office for Criminal Business within Suffolk Superior Court maintained adequate management controls and complied with applicable laws, rules, and regulations regarding cash management, revenue collection and processing activities, and bail fund management.

Sincerely,



Suzanne M. Bump  
Auditor of the Commonwealth