



The Commonwealth of Massachusetts

AUDITOR OF THE COMMONWEALTH

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A. JOSEPH DeNUCCI
AUDITOR

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2007-1251-30

March 20, 2007

Honorable Carol Gibson Smith
First Justice
Barnstable Juvenile Court
3195 Main Street
P. O. Box. 427
Barnstable, Massachusetts 02630

Dear First Justice Smith:

In accordance with Chapter 11, Section 12, of the General Laws, we have conducted an audit of certain activities of the Barnstable Division of the Juvenile Court Department (BJC) for the period July 1, 2005 to September 30, 2006. 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 Advocates (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.

Our audit was conducted in accordance with applicable generally accepted government auditing standards for performance audits and, accordingly, included such audit tests and procedures as we considered necessary.

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;
- Reviewed monthly revenue reports and bank reconciliations;
- Interviewed court personnel and determined that BJC did not participate in the CASA program;
- Examined dockets (case papers);
- Performed audit tests of revenues collected and disbursed, payroll time and attendance reporting, and inventory records; and
- Reviewed correspondence files, interviewed employees, and observed physical environmental working conditions at the court.

Our tests in the above-mentioned areas disclosed no material weaknesses.

During the course of our review it was brought to our attention that the BJC's 3195 Main Street facility is being investigated as an unhealthy building. Barnstable County, which owns this facility, in conjunction with the Massachusetts Department of Public Health and the Massachusetts Department of Labor and Workplace Development (Division of Occupational Safety) has recently conducted "Indoor Air Quality" studies. As of the date of this report, the status of the indoor air quality at the 3195 Main Street location is still under investigation.

Based on our review, we have determined that, during the 15-month period ended September 30, 2006, 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,

A handwritten signature in black ink, reading "A. Joseph DeNucci". The signature is written in a cursive style with a large initial "A" and "J".

A. JOSEPH DeNUCCI
Auditor of the Commonwealth