

Audit of Expenditures by the Juvenile Department

Statutory Authority

An audit of certain transactions of the Juvenile Department for the years 2003 and 2002 was conducted by the office of Clay County Auditor. The following represents a report on the audit. In my opinion, this audit was conducted in compliance with the below referenced Missouri Revised State Statutes effective August 28, 2002.

Duties (second class and certain first class counties).

55.160. He shall audit the accounts of all officers of the county annually or upon their retirement from office. The auditor shall audit, examine and adjust all accounts, demands, and claims of every kind and character presented for payment against the county, and shall in his discretion approve to the county commission of the county all lawful, true, just and legal accounts, demands and claims of every kind and character payable out of the county revenue or out of any county funds before the same shall be allowed and a warrant issued therefore by the commission.

Finding #1 – Expenditures are not just.

1. Based on Missouri Revised Statutes 55.160, several expenditures made by the Juvenile Department were not just and perhaps, not legal. As shown in Attachment One, the department bought a variety of personal items appearing to be unjust. These items included:

1. 10k Rings,
2. earrings,
3. ballet shoes,
4. bikini,
5. batting glove,
6. swim trunks,
7. body glitter,
8. Guns N Roses cd,
9. shopping cards in the amount of \$50 each,
10. watches,
11. Play Station Video Game player and associated games,
12. Early pregnancy tests
13. Hair color

Response from Department

The management of this department failed to provide a response.

Finding #2 – Statutes do not support these expenditures.

2A). In my opinion, the above expenditures do not meet the standard of necessary. According to section 211.241.4 - it says “Otherwise the necessary support of the child shall, unless the court commits the child to a person or institution willing to receive it without charge, be paid out of the funds of the county but only upon approval of the judge of the juvenile court.”

2B). In 210.320.1, the county commission or other legislative authority in any such county, or the circuit judges en banc in any first class county with the greater part of a city of three hundred fifty thousand or more population, shall make all rules and regulations for the government of such places of detention, make a budget for operations, appoint officers and attendants, including teachers, prescribe their duties and fix their compensation. The expense of maintaining such place of detention, including the compensation of officers and employees thereof, shall be paid out of any funds available for the purpose, as the county commission deems proper; except, that no portion of the special road fund shall be appropriated for this purpose. I have reviewed the budgets submitted by the Juvenile department and I do not find budget requests for the items shown in attachment one. So pertaining to 210-320.1, the county commission appears to not have deemed these items as proper.

2C). Section 211.331(4), says the county is “to provide funds to equip and maintain the same for the subsistence and education of the children placed therein”. In my opinion, the purchases of jewelry, acid rock n roll music, early pregnancy tests and many other items do not contribute positively to the “subsistence and education of the children placed therein”.

Response from Department

The management of this department failed to provide a response.

Clay County
 Schedule of Selected Juvenile Expenditures
 For the Years 2003 and 2002

Date	PO#	Vendor	Expense From Group Home	Expense From Juvenile Detention	Amount	Item
10/1/2003	03-09166	Walmart	yes		\$ 61.00	10k cit ring
					\$ 4.97	Earrings
					\$ 2.87	Earrings
					\$ 61.00	10k cit ring
					\$ 14.96	CWC Galacy
					\$ 5.94	Men's Frangrance
					<u>\$ 89.74</u>	
11/26/2003	03-11169	Walmart	Yes		\$ 14.97	Tap shoes
10/30/2003	03-10047	Walmart	yes		\$ 11.97	Ballet shoes
7/29/2003	03-06821	Walmart	yes		\$ 14.97	10kt earrings
					\$ 4.97	ss earrings
					\$ 2.00	Thongs
					\$ 2.00	Thongs
					\$ 2.00	Thongs
					\$ 2.00	Thongs
					\$ 1.50	str bikini
					\$ 1.87	toe ring
					\$ 1.87	pj toe ring
					\$ 9.83	Body jewelry
					\$ 3.00	Cami/string
					\$ 3.00	Cami/bik string
					\$ 3.00	Cami/bik string
					<u>\$ 52.01</u>	
6/5/2003	03-05097	walmart	yes		\$ 15.46	batting glove
6/5/2003	03-05096	walmart	Yes		\$ 0.76	fashion jewelry

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 For the Years 2003 and 2002

Date	PO#	Vendor	Expense From Group Home	Expense From Juvenile Detention	Amount	Item
					\$ 0.76	fashion jewelry
					\$ 0.76	fashion jewelry
					<u>\$ 2.28</u>	
6/5/2003	03-05099	walmart	yes		\$ 9.37	Men's swimming trunks
2/26/2003	03-01794	walmart	yes		\$ 5.00	phone card
					\$ 50.00	shop card
					\$ 50.00	shop card
					\$ 4.84	hair color
					\$ 2.97	hair color
					\$ 13.88	Kid Rock
					\$ 1.00	holiday jewelry
					\$ 0.88	body glitter
					\$ 0.88	body glitter
					\$ 0.88	body glitter
					\$ 1.00	holiday jewelry
					<u>\$ 131.33</u>	
1/3/2003	02-12410	walmart	yes		\$ 50.00	shop card
7/10/2003	03-06221	K Mart		Yes	\$ 49.99	mtrla T5600
					\$ 49.99	mtrla T5600
					\$ 15.99	Video
					\$ 17.99	Video
					\$ 16.99	vhs
					<u>\$ 150.95</u>	
10/14/2003	03-09495	K Mart		Yes	\$ 49.99	mtrla T5600
					\$ 49.99	mtrla T5600

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 For the Years 2003 and 2002

Date	PO#	Vendor	Expense From Group Home	Expense From Juvenile Detention	Amount	Item
					\$ 99.98	
12/11/2002	02-12291	Walmart		Yes	\$ 14.88	soundtracks
1/27/2004	03-11628	walmart	Yes		\$ 15.88	NOW
					\$ 11.88	Nelly
					\$ 2.88	Bracelets
					\$ 8.64	90 s r b cd
					\$ 11.88	Ashanti
					\$ 39.97	10kt ring
					\$ 11.88	Guns N Roses
					\$ 11.39	NOW
					\$ 5.96	SS earrings
					<u>\$ 120.36</u>	
2/3/2003	03-00773	walmart	yes		\$ 50.00	shop card
					\$ 6.43	surgewatch
					\$ 2.30	holiday jewelry
					\$ 8.84	hair color
					\$ 3.00	earrings
					\$ 50.00	shop card
					<u>\$ 120.57</u>	
2/3/2003	03-00771	walmart	yes		\$ 7.94	hair color
					\$ 6.43	milan watch
					\$ 25.00	shop card
					<u>\$ 39.37</u>	
7/29/2003	03-06824	walmart	yes		\$ 1.00	sb thong
					\$ 1.00	sb thong

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Date	PO#	Vendor	Expense From Group Home	Expense From Juvenile Detention	Amount		Item
					\$		
					\$	1.50	thong
					\$	3.50	
10/1/2003	03-09164	walmart		yes	\$	3.97	hacky sack
					\$	3.97	hacky sack
					\$	3.97	hacky sack
					\$	3.97	hacky sack
					\$	3.97	hacky sack
					\$	19.85	
8/28/2003	03-07969	walmart	yes		\$	19.96	cldwtr cyn
					\$	179.94	ps2 system
					\$	29.94	video game
					\$	3.50	bracelet
					\$	5.00	swim mask
					\$	5.00	swim mask
					\$	5.84	hair streak
					\$	4.88	controller
					\$	24.22	
10/1/2003	03-09170	walmart	yes		\$	14.96	CWC coolpack
					\$	2.66	pendulum
					\$	17.62	
10/30/2003	03-10048	walmart	yes		\$	20.00	luggage
11/26/2003	03-11168	walmart	yes		\$	1.00	jewelry
					\$	1.00	jewelry
					\$	19.82	video game
					\$	21.82	

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Date	PO#	Vendor	Expense From Group Home	Expense From Juvenile Detention	Amount	Item
11/26/2003	03-11171	walmart	yes		\$ 14.62	Marvin III
10/30/2003	03-10049	walmart	yes		\$ 16.88	AW Football
1/3/2003	03-12408	walmart	yes		\$ 13.88	Trick Daddy
					\$ 2.97	earring
					\$ 29.46	comforter
					\$ 4.97	bb neck brac
					\$ 12.98	LS POINTELLE
					\$ 16.97	BLACKLITE
					\$ 14.88	AMERICAN IDOL
					\$ 5.97	HIFI AUDIO
					\$ 12.87	ADIQSHER SET
					\$ 13.88	TOTALLY HITS
					\$ 17.77	CD PLAYER
					\$ 14.97	14K EARRING
					\$ 25.46	CK ONE
					<u>\$ 187.03</u>	

2002

12/5/2002	02-11893		yes		\$ 19.97	CO Alarm
12/5/2002	02-11891		yes		\$ 14.88	Soundtracks
					\$ 7.37	Nail Kit
					\$ 1.97	Vinyl Figure
					\$ 12.97	Nikki Brn Ox
					\$ 4.96	Side Flame K
					\$ 2.97	Hair Color

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Date	PO#	Vendor	Expense From Group Home	Expense From Juvenile Detention	Amount	Item
					\$ 6.98	7 NY Style
					\$ 52.10	
10/30/2002	02-10763		yes		\$ 50.00	shop card
					\$ 6.96	hhw thong
					\$ 56.96	
10/8/2002	02-10151		yes		\$ 5.00	shop card
10/8/2002	02-10152			yes	\$ 8.88	pump
					\$ 1.97	sweater box
					\$ 14.78	video
					\$ 25.63	
10/8/2002	02-10154		yes		\$ 44.88	900 mhzcidan
7/5/2002	02-06835		yes		\$ 16.88	video
					\$ 8.58	35mm camera
					\$ 8.58	35mm camera
					\$ 18.98	eo game x
					\$ 53.02	
4/29/2002	02-04390		yes		\$ 14.88	PINK
					\$ 40.00	gift card
					\$ 54.88	
3/6/2002	02-01871		yes		\$ 6.00	st thong
					\$ 50.00	gift card
					\$ 50.00	gift card
					\$ 9.47	lds watch

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Date	PO#	Vendor	Expense From Group Home	Expense From Juvenile Detention	Amount	Item
					\$ 9.84	football
					\$ 19.96	videogame
					\$ 17.86	fragrance
					<u>\$ 163.13</u>	
12/18/2001	01-12938		yes		\$ 30.00	gift card
					\$ 4.88	clock
					\$ 19.86	adaptor vhs
					<u>\$ 54.74</u>	
2/13/2002	02-00944		yes		\$ 50.00	gift card
12/18/2001	01-12930		yes		\$ 39.92	900mhz w/ans.
12/18/2001	01-12931		yes		\$ 34.98	900mhz ph ci
12/18/2001	01-12934		yes		\$ 19.96	video game
					\$ 9.96	video game
					<u>\$ 29.92</u>	
12/18/2001	01-12935		yes		\$ 199.47	goal
5/28/2002	02-05483		yes		\$ 29.96	bsbl glove
5/28/2002	02-05479		yes		\$ 19.92	900mhz phone
4/29/2002	02-04393		yes		\$ 39.94	battery dt-3