

Reportable Audit Findings For Clerks Of Courts In Rutherford, Montgomery and Alleghany Counties

By Administrator
Thursday, 24 September 2015 05:52 -

RALEIGH, (SGRToday.com) - Three local audits have been released by state Auditor Beth Wood's office. They show reportable findings for the Clerks of Superior Court for Rutherford, Montgomery, and Alleghany counties.

**** Report Summary for Rutherford:**

Our audit identified matters that are considered reportable under Government Auditing Standards. These items included: (1) System access rights that are inconsistent with proper segregation of duties were assigned to employees; (2) The Clerk's Office did not compel the timely payment of estate fees required by general statutes, resulting in a delay and potential loss of court costs and fees. Details about each item are provided in the Audit Findings and Responses section of the report.

**** Report Summary for Montgomery:**

Our audit identified matters that are considered reportable under Government Auditing Standards. The items include: (1) Staff within the Clerk's Office had the ability to change and/or delete information in multiple systems, resulting in inadequate segregation of duties. Improper segregation of duties increased the risk that errors, unauthorized transaction and fraud could have occurred and remained undetected. (2) The Clerk's Office did not compel the filing of estate inventories or collect estate fees in accordance with State law, resulting in a delay and potential loss in the collection of court costs and fees. Details about the finding are provided in the Audit Findings and Responses section of the report.

**** Report summary for Alleghany:**

Our audit identified a matter that is considered reportable under Government Auditing Standards. Staff within the Clerk's Office had the ability to change and/or delete information in multiple systems, resulting in inadequate segregation of duties. Improper Segregation of duties increases the risk that errors, unauthorized transaction and fraud could have occurred and remained undetected. Details about the finding are provided in the Audit Findings, Recommendations and Responses section of the report.

All results can be found at ncauditor.net