



TWENTY-FOURTH JUDICIAL CIRCUIT

MUNICIPAL DIVISIONS

TWO YEARS ENDED 1999 AND 1998

**From The Office Of State Auditor
Claire McCaskill**

Report No. 2000-39
May 25, 2000
www.auditor.state.mo.us

AUDIT REPORT



Office Of The
State Auditor Of Missouri
Claire McCaskill

May 2000

The following audit report presents our findings and recommendations for certain municipal divisions of the Twenty-Fourth Judicial Circuit. During our audit, we identified accounting records, controls, and certain management practices which we believe could be improved. The municipal divisions in which specific findings and recommendations were noted are listed below:

City of Bismarck	<i>pages 26-28</i>
City of Bonne Terre	<i>pages 28-30</i>
City of Desloge	<i>pages 30-31</i>
City of Farmington	<i>pages 31-33</i>
City of Fredericktown	<i>pages 33-34</i>
City of Iron Mountain Lake	<i>pages 34-39</i>
City of Leadington	<i>pages 39-41</i>
City of Leadwood	<i>pages 41-43</i>
City of Park Hills	<i>page 43</i>
City of Potosi	<i>pages 43-44</i>
City of St. Mary	<i>pages 44-47</i>
City of Ste. Genevieve	<i>page 48-50</i>

YELLOW SHEET

TWENTY-FOURTH JUDICIAL CIRCUIT
MUNICIPAL DIVISIONS

TABLE OF CONTENTS

	<u>Page</u>
<u>FINANCIAL SECTION</u>	
State Auditor's Reports:	2-7
Financial Statements	3-5
Compliance and Internal Control over Financial Reporting	6-7
Financial Statements:	8-20
<u>Exhibit</u>	<u>Description</u>
A	Comparative Statement of Receipts, Disbursements, and Changes in Cash, Years Ended September 30, 1999 and 1998
	City of Bonne Terre
	City of Farmington
	City of Park Hills
	City of St. Mary
	City of Ste. Genevieve
B	Comparative Statement of Receipts, Disbursements, and Changes in Cash, Years Ended June 30, 1999 and 1998
	City of Bismarck
	City of Desloge
	City of Potosi
C	Comparative Statement of Receipts, Disbursements, and Changes in Cash, Years Ended March 31, 1999 and 1998
	City of Leadwood
D	Comparative Statement of Receipts, Disbursements, and Changes in Cash, Years Ended December 31, 1998 and 1997
	City of Fredericktown
	City of Iron Mountain Lake
	City of Leadington
Notes to the Financial Statements	21-23

TWENTY-FOURTH JUDICIAL CIRCUIT
MUNICIPAL DIVISIONS

TABLE OF CONTENTS

		<u>Page</u>
<hr/> MANAGEMENT ADVISORY REPORT SECTION <hr/>		
Management Advisory Report - State Auditor's Current Recommendations:		25-50
<u>Number</u>	<u>Description</u>	
Municipal Divisions:		
1.	City of Bismarck	26
2.	City of Bonne Terre	28
3.	City of Desloge	30
4.	City of Farmington	31
5.	City of Fredericktown	33
6.	City of Iron Mountain Lake	34
7.	City of Leadington	39
8.	City of Leadwood	41
9.	City of Park Hills	43
10.	City of Potosi	43
11.	City of St. Mary	44
12.	City of Ste. Genevieve	48
Follow-Up on State Auditor's Prior Recommendations		51-70
<hr/> STATISTICAL SECTION <hr/>		
History, Organization, and Statistical Information		72-82

FINANCIAL SECTION

State Auditor's Reports



CLAIRE C. McCASKILL
Missouri State Auditor

INDEPENDENT AUDITOR'S REPORT ON
THE FINANCIAL STATEMENTS

Presiding Judge
and
Municipal Judges
Twenty-Fourth Judicial Circuit

We have audited the accompanying special-purpose financial statements of the various municipal divisions (other than the city of Iron Mountain Lake Municipal Division as of and for the years ended December 31, 1998 and 1997) of the Twenty-Fourth Judicial Circuit as of and for the years ended September 30, 1999 and 1998; June 30, 1999 and 1998; March 31, 1999 and 1998; and December 31, 1998 and 1997, as identified by municipality and fiscal period in the table of contents. These special-purpose financial statements are the responsibility of the municipal divisions' management. Our responsibility is to express an opinion on these special-purpose financial statements based on our audit.

Except as discussed in paragraph four, we conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the special-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the special-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The accompanying special-purpose financial statements were prepared for the purpose of presenting the receipts, disbursements, and changes in cash of the municipal divisions of the Twenty-Fourth Judicial Circuit and are not intended to be a complete presentation of the financial position and results of operations of the municipal divisions.

Internal controls and accounting records of the city of St. Mary Municipal Division were inadequate. Records accounting for the numerical sequence and ultimate disposition of each traffic ticket issued by the police department were not maintained. In addition, receipt slips are not issued for some monies received. As a result, we were unable to satisfy ourselves by appropriate audit tests

or other means as to receipts and disbursements of fines and court costs beyond amounts recorded in the municipal division's records for the years ended September 30, 1999 and 1998.

In our opinion, except for the effects, if any, on the financial statements of the matters discussed in the preceding paragraph, the special-purpose financial statements referred to in the first paragraph present fairly, in all material respects, the receipts, disbursements, and changes in cash of the municipal divisions (other than the city of Iron Mountain Lake Municipal Division as of and for the years ended December 31, 1998 and 1997) of the Twenty-Fourth Judicial Circuit as of and for the years ended September 30, 1999 and 1998; June 30, 1999 and 1998; March 31, 1999 and 1998; and December 31, 1998 and 1997, in conformity with the comprehensive basis of accounting discussed in Note 1, which is a basis of accounting other than generally accepted accounting principles.

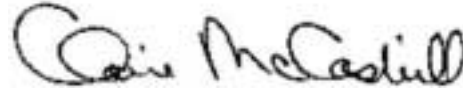
We also had planned to audit the accompanying special-purpose financial statement of the city of Iron Mountain Lake Municipal Division as of and for the years ended December 31, 1998 and 1997. This special-purpose financial statement is the responsibility of the municipal division's management.

Internal controls and accounting records of the city of Iron Mountain Lake Municipal Division were inadequate. Receipt slips were not issued for some bond monies received. In addition, records accounting for the numerical sequence and ultimate disposition of each traffic ticket issued by the police department were not maintained properly. As a result, we were unable to satisfy ourselves by appropriate audit tests or other means as to receipts and disbursements of fines, court costs, and bonds for the years ended December 31, 1998 and 1997. In addition, we were unable to assure ourselves of the amount of cash bonds held in trust at December 31, 1998 and 1997.

Because of the effects of the matters discussed in the preceding paragraph, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on the special-purpose financial statement of the city of Iron Mountain Lake Municipal Division as of and for the years ended December 31, 1998 and 1997.

In accordance with *Government Auditing Standards*, we also have issued our report dated October 28, 1999, on our consideration of the municipal divisions' internal controls over financial reporting and on our tests of their compliance with certain provisions of laws, regulations, contracts, and grants.

The accompanying History, Organization, and Statistical Information is presented for informational purposes. This information was obtained from the municipal divisions' management and was not subjected to the auditing procedures applied in the audit of the special-purpose financial statements referred to above.



Claire McCaskill
State Auditor

October 28, 1999 (fieldwork completion date)

The following auditors participated in the preparation of this report:

Director of Audits:	Kenneth W. Kuster, CPA
Audit Manager:	Jeannette Eaves, CPA
In-Charge Auditor:	Debbie Hill, CPA
Audit Staff:	Rosemarie Edwards
	Jerry C. Lamprecht, Jr., CPA
	Douglas P. Robinson



CLAIRE C. McCASKILL
Missouri State Auditor

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING

Presiding Judge
and
Municipal Judges
Twenty-Fourth Judicial Circuit

We have audited the special-purpose financial statements of the various municipal divisions (other than the city of Iron Mountain Lake Municipal Division as of and for the years ended December 31, 1998 and 1997) of the Twenty-Fourth Judicial Circuit as of and for the years ended September 30, 1999 and 1998; June 30, 1999 and 1998; March 31, 1999 and 1998; and December 31, 1998 and 1997, and have issued our report thereon dated October 28, 1999. That report expressed a qualified opinion on the special-purpose financial statements of the various municipal divisions of the Twenty-Fourth Judicial Circuit for the applicable fiscal periods. Except as discussed in the report on the financial statements of the municipal divisions referred to in the preceding sentence, we conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

We also had planned to audit the special-purpose financial statement of the city of Iron Mountain Lake Municipal Division as of and for the years ended December 31, 1998 and 1997, and have issued our report thereon dated October 28, 1999. In that report we did not express an opinion on the special-purpose financial statement.

Compliance

As part of obtaining reasonable assurance about whether the special-purpose financial statements of the various municipal divisions of the Twenty-Fourth Judicial Circuit are free of material misstatement, we performed tests of the municipal divisions' compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no material instances of noncompliance that are required to be reported under *Government Auditing Standards*. However,

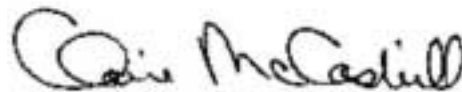
we noted certain other instances of noncompliance which are presented in the accompanying Management Advisory Report.

Internal Control Over Financial Reporting

In planning and performing our audit of the special-purpose financial statements of the various municipal divisions of the Twenty-Fourth Judicial Circuit, we considered the municipal divisions' internal controls over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the special-purpose financial statements and not to provide assurance on the internal controls over financial reporting. However, we noted certain matters involving the internal controls over financial reporting and their operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal controls over financial reporting that, in our judgment, could adversely affect the municipal divisions' ability to record, process, summarize, and report financial data consistent with the assertions of management in the special-purpose financial statements.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material to the special-purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal controls over financial reporting would not necessarily disclose all matters in the internal controls that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we noted certain matters involving the internal controls over financial reporting and their operation that we consider to be material weaknesses, and these matters are presented in the accompanying Management Advisory Report.

This report is intended for the information of the management of the various municipal divisions of the Twenty-Fourth Judicial Circuit and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.



Claire McCaskill
State Auditor

October 28, 1999 (fieldwork completion date)

Financial Statements

Exhibit A

TWENTY-FOURTH JUDICIAL CIRCUIT
MUNICIPAL DIVISIONS
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH

	City of Bonne Terre	
	Year Ended September 30,	
	<u>1999</u>	<u>1998</u>
RECEIPTS		
Fines, costs, bonds, and other	\$ 119,474	92,115
Total Receipts	<u>119,474</u>	<u>92,115</u>
DISBURSEMENTS		
City treasury	110,389	82,219
State of Missouri (Note 3)	2,570	4,549
Refunds and other	<u>3,348</u>	<u>5,196</u>
Total Disbursements	<u>116,307</u>	<u>91,964</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	3,167	151
CASH, OCTOBER 1	<u>2,600</u>	<u>2,449</u>
CASH, SEPTEMBER 30	<u>\$ 5,767</u>	<u>2,600</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit A

TWENTY-FOURTH JUDICIAL CIRCUIT
MUNICIPAL DIVISIONS
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH

	City of Farmington	
	Year Ended September 30,	
	<u>1999</u>	<u>1998</u>
RECEIPTS		
Fines, costs, bonds, and other	\$ 148,874	114,700
Total Receipts	<u>148,874</u>	<u>114,700</u>
DISBURSEMENTS		
City treasury	138,766	110,222
State of Missouri (Note 3)	0	0
Refunds and other	<u>5,338</u>	<u>2,508</u>
Total Disbursements	<u>144,104</u>	<u>112,730</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	4,770	1,970
CASH, OCTOBER 1	<u>4,323</u>	<u>2,353</u>
CASH, SEPTEMBER 30	<u>\$ 9,093</u>	<u>4,323</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit A

TWENTY-FOURTH JUDICIAL CIRCUIT
MUNICIPAL DIVISIONS
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH

	City of Park Hills	
	Year Ended September 30,	
	<u>1999</u>	<u>1998</u>
RECEIPTS		
Fines, costs, bonds, and other	\$ 205,162	134,941
Total Receipts	<u>205,162</u>	<u>134,941</u>
DISBURSEMENTS		
City treasury	188,833	126,323
State of Missouri	9,347	6,067
Refunds and other	<u>4,667</u>	<u>3,307</u>
Total Disbursements	<u>202,847</u>	<u>135,697</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	2,315	-756
CASH, OCTOBER 1	<u>1,267</u>	<u>2,023</u>
CASH, SEPTEMBER 30	<u>\$ 3,582</u>	<u>1,267</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit A

TWENTY-FOURTH JUDICIAL CIRCUIT
MUNICIPAL DIVISIONS
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH

	City of St. Mary	
	Year Ended September 30,	
	<u>1999</u>	<u>1998</u>
RECEIPTS		
Fines, costs, bonds, and other	\$ 9,238	11,208
Total Receipts	<u>9,238</u>	<u>11,208</u>
DISBURSEMENTS		
City treasury	8,731	10,171
State of Missouri	551	707
Refunds and other	<u>179</u>	<u>50</u>
Total Disbursements	<u>9,461</u>	<u>10,928</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	-223	280
CASH, OCTOBER 1	<u>394</u>	<u>114</u>
CASH, SEPTEMBER 30	<u>\$ 171</u>	<u>394</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit A

TWENTY-FOURTH JUDICIAL CIRCUIT
MUNICIPAL DIVISIONS
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH

	City of Ste. Genevieve	
	Year Ended September 30,	
	<u>1999</u>	<u>1998</u>
RECEIPTS		
Fines, costs, bonds, and other	\$ 73,238	58,946
Total Receipts	<u>73,238</u>	<u>58,946</u>
DISBURSEMENTS		
City treasury	61,290	53,218
State of Missouri	5,273	3,674
Refunds and other	<u>4,512</u>	<u>566</u>
Total Disbursements	<u>71,075</u>	<u>57,458</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	2,163	1,488
CASH, OCTOBER 1	<u>1,959</u>	<u>471</u>
CASH, SEPTEMBER 30	<u>\$ 4,122</u>	<u>1,959</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit B

TWENTY-FOURTH JUDICIAL CIRCUIT
MUNICIPAL DIVISIONS
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH

	City of Bismarck Year Ended June 30,	
	<u>1999</u>	<u>1998</u>
RECEIPTS		
Fines, costs, bonds, and other	\$ 16,563	31,589
Total Receipts	<u>16,563</u>	<u>31,589</u>
DISBURSEMENTS		
City treasury	13,987	26,795
State of Missouri	727	1,558
Refunds and other	<u>2,341</u>	<u>2,629</u>
Total Disbursements	<u>17,055</u>	<u>30,982</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	-492	607
CASH, JULY 1	<u>1,425</u>	<u>818</u>
CASH, JUNE 30	<u>\$ 933</u>	<u>1,425</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit B

TWENTY-FOURTH JUDICIAL CIRCUIT
MUNICIPAL DIVISIONS
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH

	City of Desloge Year Ended June 30,	
	<u>1999</u>	<u>1998</u>
RECEIPTS		
Fines, costs, bonds, and other	\$ 174,761	167,333
Total Receipts	<u>174,761</u>	<u>167,333</u>
DISBURSEMENTS		
City treasury	165,123	151,562
State of Missouri	6,642	6,542
Refunds and other	4,536	6,162
Total Disbursements	<u>176,301</u>	<u>164,266</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	-1,540	3,067
CASH, JULY 1	<u>8,511</u>	<u>5,444</u>
CASH, JUNE 30	<u>\$ 6,971</u>	<u>8,511</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit B

TWENTY-FOURTH JUDICIAL CIRCUIT
MUNICIPAL DIVISIONS
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH

	City of Potosi	
	Year Ended June 30,	
	<u>1999</u>	<u>1998</u>
RECEIPTS		
Fines, costs, bonds, and other	\$ 60,565	105,712
Total Receipts	<u>60,565</u>	<u>105,712</u>
DISBURSEMENTS		
City treasury	48,593	102,856
State of Missouri (Note 3)	0	0
Refunds and other	7,942	8,112
Total Disbursements	<u>56,535</u>	<u>110,968</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	4,030	-5,256
CASH, JULY 1	<u>2,267</u>	<u>7,523</u>
CASH, JUNE 30	<u>\$ 6,297</u>	<u>2,267</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit C

TWENTY-FOURTH JUDICIAL CIRCUIT
MUNICIPAL DIVISIONS
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH

	City of Leadwood	
	Year Ended March 31,	
	<u>1999</u>	<u>1998</u>
RECEIPTS		
Fines, costs, bonds, and other	\$ 42,803	83,257
Total Receipts	<u>42,803</u>	<u>83,257</u>
DISBURSEMENTS		
City treasury	36,710	76,306
State of Missouri	1,558	4,577
Refunds and other	<u>3,548</u>	<u>5,151</u>
Total Disbursements	<u>41,816</u>	<u>86,034</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	987	-2,777
CASH, APRIL 1	<u>2,189</u>	<u>4,966</u>
CASH, MARCH 31	<u>\$ 3,176</u>	<u>2,189</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit D

TWENTY-FOURTH JUDICIAL CIRCUIT
MUNICIPAL DIVISIONS
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH

	City of Fredericktown	
	Year Ended December 31,	
	<u>1998</u>	<u>1997</u>
RECEIPTS		
Fines, costs, bonds, and other	\$ 90,683	75,211
Total Receipts	<u>90,683</u>	<u>75,211</u>
DISBURSEMENTS		
City treasury	76,920	68,696
State of Missouri	2,969	3,444
Refunds and other	<u>4,213</u>	<u>4,393</u>
Total Disbursements	<u>84,102</u>	<u>76,533</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	6,581	-1,322
CASH, JANUARY 1	<u>7,098</u>	<u>8,420</u>
CASH, DECEMBER 31	<u>\$ 13,679</u>	<u>7,098</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit D

TWENTY-FOURTH JUDICIAL CIRCUIT
MUNICIPAL DIVISIONS
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH

(UNAUDITED)

	City of Iron Mountain Lake (Note 4)	
	Year Ended December 31,	
	1998	1997
RECEIPTS		
Fines, costs, bonds, and other	\$ 4,536	7,214
Total Receipts	<u>4,536</u>	<u>7,214</u>
DISBURSEMENTS		
City treasury	4,536	7,214
State of Missouri (Note 3)	0	0
Refunds and other	0	0
Total Disbursements	<u>4,536</u>	<u>7,214</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	0
CASH, JANUARY 1	<u>0</u>	<u>0</u>
CASH, DECEMBER 31	<u>\$ 0</u>	<u>0</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit D

TWENTY-FOURTH JUDICIAL CIRCUIT
MUNICIPAL DIVISIONS
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH

	City of Leadington	
	Year Ended December 31,	
	<u>1998</u>	<u>1997</u>
RECEIPTS		
Fines, costs, bonds, and other	\$ 127,361	137,590
Total Receipts	<u>127,361</u>	<u>137,590</u>
DISBURSEMENTS		
City treasury	79,618	88,650
State of Missouri	5,148	5,662
Refunds and other	42,113	43,799
Total Disbursements	<u>126,879</u>	<u>138,111</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	482	-521
CASH, JANUARY 1	<u>5,579</u>	<u>6,100</u>
CASH, DECEMBER 31	<u>\$ 6,061</u>	<u>5,579</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

Notes to the Financial Statements

TWENTY-FOURTH JUDICIAL CIRCUIT
MUNICIPAL DIVISIONS
NOTES TO THE FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

A. Reporting Entity and Basis of Presentation

The accompanying special-purpose financial statements present only selected data for the funds administered by the various municipal divisions of the Twenty-Fourth Judicial Circuit of the state of Missouri.

Receipts, disbursements, and changes in cash are presented for each municipal division. The operating costs of each division are paid by the respective municipality and are not included in these financial statements.

The municipal division is responsible for cash bonds posted until case disposition allows appropriate disbursement. Bond monies relating to pending cases, whether in the custody of the city or the municipal division, are included in these financial statements.

B. Basis of Accounting

The Statements of Receipts, Disbursements, and Changes in Cash are prepared on the cash basis of accounting; accordingly, amounts are recognized when they are received or disbursed. This basis of accounting differs from generally accepted accounting principles, which require revenues to be recognized when they become available and measurable or when they are earned and expenditures or expenses to be recognized when the related liabilities are incurred.

C. Fiscal Authority and Responsibility

The municipal divisions account for fines and court costs resulting from prosecution of violations of municipal ordinances before the municipal judge or received through the traffic violations bureau, as well as cash bonds posted. Municipal violations could include traffic offenses, both moving and nonmoving; parking meter and overtime parking offenses; and other violations for which amounts are received by the municipal divisions and remitted to the city treasury. The municipal divisions also may account for restitutions received and disbursed through the divisions.

2. Cash

Section 479.080, RSMo 1994, requires municipal divisions to deposit fines and court costs into the city treasury at least monthly. Some divisions maintain bank accounts into which fines and court

costs are deposited and later remitted to the city treasury. Other divisions do not maintain bank accounts, transmitting fines and court costs directly to the city treasury. Escrow bank accounts for bond monies received may be maintained by the city or the municipal division.

At the financial statement dates identified in the table of contents for the years ended 1999, 1998, and 1997, all bank account balances reported for the municipal divisions of the Twenty-Fourth Judicial Circuit were entirely covered by federal depository insurance.

3. Disbursements to State

The municipal divisions collect various amounts that must be remitted to the state of Missouri. These amounts include the judgment for the Motorcycle Safety Trust Fund; and the surcharges for the Crime Victims' Compensation and Services to Victims Funds, the Peace Officer Standards and Training Commission Fund, the Statewide Court Automation Fund, and (until July 1, 1997, when municipal divisions were no longer required to assess the surcharge) the Independent Living Center Fund. The state's portions of these amounts are deposited into the city treasury for the municipal divisions of the city of Farmington, the city of Potosi, the city of Iron Mountain Lake, and (after April 1, 1999) the city of Bonne Terre. Prior to April 1, 1999, the city of Bonne Terre Municipal Division maintained a bank account for the deposit of fines and court costs and disbursements were made to the state by the court. Amounts remitted by the cities to the state are not included in the financial statements.

4. City of Iron Mountain Lake

Bonds posted by defendants for the city of Iron Mountain Lake Municipal Division are deposited directly into the city treasury. The amounts held by the city at year-end could not be determined and, therefore, are not included in the financial statements.

In addition, bonds refunded to defendants could not be determined, and these amounts are not included in the financial statements.

MANAGEMENT ADVISORY REPORT SECTION

Management Advisory Report -
State Auditor's Current Recommendations

TWENTY-FOURTH JUDICIAL CIRCUIT
MUNICIPAL DIVISIONS
MANAGEMENT ADVISORY REPORT -
STATE AUDITOR'S CURRENT RECOMMENDATIONS

We have audited the special-purpose financial statements of the various municipal divisions (other than the city of Iron Mountain Lake Municipal Division as of and for the years ended December 31, 1998 and 1997) of the Twenty-Fourth Judicial Circuit as of and for the years ended September 30, 1999 and 1998; June 30, 1999 and 1998; March 31, 1999 and 1998; and December 31, 1998 and 1997, and have issued our report thereon dated October 28, 1999. That report expressed a qualified opinion on the special-purpose financial statements of the various municipal divisions of the Twenty-Fourth Judicial Circuit for the applicable fiscal periods.

We also had planned to audit the special-purpose financial statement of the city of Iron Mountain Lake Municipal Division as of and for the years ended December 31, 1998 and 1997, and have issued our report thereon dated October 28, 1999. In that report we did not express an opinion on the special-purpose financial statement.

The following Management Advisory Report presents our findings and recommendations arising from our procedures related to the municipal divisions' special-purpose financial statements. During those procedures, we also identified certain management practices which we believe could be improved. Our procedures were not designed or intended to be a detailed study of every system, procedure, and transaction. Accordingly, the findings presented in the following report should not be considered as all-inclusive of areas where improvements may be needed.

1. City of Bismarck Municipal Division

A. Our review noted the following concerns related to receipts:

- 1) The duties of receiving, recording, and depositing fine and court cost monies collected by the municipal division are not adequately segregated. The Court Clerk collects fines and court cost monies on court night, and issues a prenumbered receipt slip from the court's one-write ledger for monies received. The City Clerk and City Collector collect fine and court cost monies at the Traffic Violations Bureau (TVB). When collecting monies at the TVB, a prenumbered city receipt slip is issued and the City Collector transmits the monies collected to the Court Clerk on a periodic basis. The Court Clerk posts these receipts to the court's one-write ledger and case files, and prepares the deposit. Receipt slips issued by the court and the city are not reconciled to amounts deposited.

To safeguard against possible loss or misuse of funds, internal controls should provide reasonable assurance that all transactions are accounted for properly and

assets are safeguarded. Since this is essentially an office of one employee and proper segregation of duties cannot be achieved, at a minimum, there should be a documented independent review of the bank reconciliations and a comparison of receipt slips issued to amounts deposited.

- 2) Monies collected are not deposited on a timely basis. Deposits are generally made about twice a month and average in excess of \$925. To adequately safeguard receipts and to reduce the risk of loss or misuse of funds, deposits should be made daily or when accumulated receipts exceed \$100.
 - 3) Checks and money orders received for payments of fines and court costs collected at the TVB are not restrictively endorsed upon receipt. To reduce the risk of loss or misuse of funds, checks and money orders should be restrictively endorsed immediately upon receipt.
- B. The police department does not issue prenumbered receipt slips for some bonds received. In these instances, unnumbered bond forms issued by the police department serve as the receipt slip to the defendant. To adequately account for all bond receipts, prenumbered receipt slips or bond forms should be issued for all bonds received by the police department and the numerical sequence should be accounted for properly.
- C. Neither the police department nor the municipal division maintains adequate records to account for the numerical sequence and ultimate disposition of tickets and summonses issued. The police department prepares a listing of tickets issued; however, tickets are not listed in numerical order and thus the listing is not used to account for the numerical sequence. In addition, this report does not include the final disposition of each case.

Without a proper accounting of the numerical sequence and ultimate disposition of tickets and summonses, the police department and the municipal division cannot be assured that all tickets and summonses issued were properly submitted to the court for processing. A log listing the ticket books assigned, each ticket and summons issued in numerical sequence, the date issued, and the violator's name would help ensure all tickets and summonses issued were properly submitted to the court for processing, properly voided, or not prosecuted. In addition, a record of the ultimate disposition of each ticket and summons should be maintained to ensure all tickets and summonses have been accounted for properly.

Similar conditions were also noted in our prior report.

WE AGAIN RECOMMEND the city of Bismarck Municipal Division:

- A.1. Establish a documented review of municipal division records by an independent person.

2. Deposit receipts daily or when accumulated receipts exceed \$100.
 3. Restrictively endorse all checks and money orders immediately upon receipt.
- B. Request the police department issue prenumbered receipt slips or bond forms for all bond monies received and account for their numerical sequence.
 - C. Work with the police department to account for the numerical sequence and ultimate disposition of all traffic tickets and summonses issued.

AUDITEE'S RESPONSE

The current Municipal Judge and current Court Clerk provided the following responses:

- A.1. *We will request the City Clerk perform a reconciliation of receipts to deposits beginning with the next deposit.*
 2. *We will make an effort to deposit weekly.*
 3. *We have already implemented this recommendation.*
- B. *We will request the police department issue prenumbered receipt slips and record the receipt number on the bond forms. The Court Clerk will account for the numerical sequence of receipt slips issued by the police department.*
- C. *The municipal court will request the police department maintain a record that complies with this recommendation.*

2.	City of Bonne Terre Municipal Division
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- A. Neither the police department nor the municipal division maintains adequate records to account for the numerical sequence and ultimate disposition of tickets and summonses issued. The police department maintains a log of tickets and summonses issued; however, we noted that the log included gaps in the numerical sequence of tickets and summonses issued. In addition, the municipal division does not review the ticket or summons logs to account for the numerical sequence of tickets and summonses issued.

Without a proper accounting of the numerical sequence and ultimate disposition of tickets and summonses, the police department and the municipal division cannot be assured that all tickets and summonses issued were properly submitted to the court for processing. A log listing the ticket books assigned, each ticket and summons issued in numerical sequence, the date issued, and the violator's name would help ensure all tickets and

summons issued were properly submitted to the court for processing, properly voided, or not prosecuted. In addition, a record of the ultimate disposition of each ticket and summons should be maintained to ensure all tickets and summonses have been accounted for properly.

- B. The Municipal Judge does not always sign the individual case file sheets or the court dockets after case dispositions are recorded. To ensure the proper disposition of all cases has been entered in the court records, the judge should review each court docket and sign the docket to indicate approval of the recorded disposition.
- C. The municipal division allows defendants to pay fines and costs over a period of time, contingent upon signing a payment plan agreement. Accounts receivable records are maintained on the computer system. However, there are no set procedures in place to follow up on unpaid amounts. Our review of partial payment arrangements revealed several cases over one year old on which there has been no action to collect unpaid fines and court costs. As of September 30, 1999, municipal division records indicated an accounts receivable balance of approximately \$57,800.

Proper follow-up action could include requiring the defendant to appear in court to justify reasons for non-payment, the issuance of arrest warrants for those defendants not providing such justification, and writing off those accounts which are deemed to be uncollectible, after review and approval by the Municipal Judge.

- D. The Court Clerk does not always forward required records of convictions on traffic offenses to the Missouri State Highway Patrol (MSHP). We reviewed 60 tickets issued during the two years ended September 30, 1999. Four of the 23 tickets (17 percent) which should have been filed with the MSHP had not been filed. Section 302.225, RSMo Cumulative Supp. 1999, requires records of any pleas or findings of guilty on traffic violations under the laws of the state, county, or municipal ordinance to be forwarded to the MSHP within ten days of the conviction date.

Conditions similar to B. and C. were also noted in our prior report.

WE RECOMMEND the city of Bonne Terre Municipal Division:

- A. Work with the police department to account for the numerical sequence and ultimate disposition of all traffic tickets and summonses issued.
- B. Require the Municipal Judge to review all court dockets for propriety and sign the dockets.
- C. Establish adequate accounts receivable follow up procedures.

- D. Forward all records of convictions on traffic offenses to the MSHP as required by state law.

AUDITEE'S RESPONSE

The Mayor, City Clerk, and Court Clerk provided the following responses:

- A. *We have updated the software program to include reporting for the sequence of tickets entered, including voided tickets. These reports are reviewed for gaps in sequence and compared to the police department ticket listing.*
- B. *The Municipal Judge now signs every ticket jacket to comply with this recommendation.*
- C. *The Municipal Judge has implemented a continuous docket system wherein all defendants on payment plans must appear in court each month until the balance is paid in full or a warrant is issued.*
- D. *Our procedure is to mail all applicable tickets to the Driver's License Bureau in Jefferson City each month after court.*

3. City of Desloge Municipal Division
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- A. Prenumbered bond forms issued by the police department serve as a receipt slip to the defendant. However, the Court Clerk does not account for the numerical sequence of all police department bond forms. To ensure all monies received by the police department are transmitted to the court, the numerical sequence of police department bond forms should be accounted for properly.
- B. The Municipal Judge does not sign the court dockets after case dispositions are recorded. To ensure the proper disposition of all cases has been entered in the court records, the judge should review each court docket and sign the docket to indicate approval of the recorded disposition.
- C. The Court Clerk does not file a monthly report with the city of all cases heard in court. Section 479.080.3, RSMo 1994, requires the Court Clerk to prepare a monthly listing of all cases heard in court or prepaid at the TVB, including all fines and court costs collected, to be verified by the clerk or Municipal Judge and filed with the city's governing body.
- D. The Court Clerk does not always forward required records of convictions on traffic offenses to the MSHP. We reviewed 60 tickets issued during the two years ended June 30, 1999. Two of the 32 tickets (6 percent) which should have been filed with the MSHP had not been filed. Section 302.225, RSMo Cumulative Supp. 1999, requires records of

any pleas or findings of guilty on traffic violations under the laws of the state, county, or municipal ordinance to be forwarded to the MSHP within ten days of the conviction date.

A condition similar to A. was also noted in our prior report.

WE RECOMMEND the city of Desloge Municipal Division:

- A. Request the police department issue prenumbered receipt slips or bond forms for all bond monies received and account for their numerical sequence.
- B. Require the Municipal Judge to review all court dockets for propriety and sign the dockets.
- C. Prepare monthly reports of court actions, including fines and costs collected, and file these with the city's governing body in accordance with state law.
- D. Forward all records of convictions on traffic offenses to the MSHP as required by state law.

AUDITEE'S RESPONSE

The Municipal Judge and Court Clerk provided the following responses:

- A. *The municipal court will request the police department account for all prenumbered bond forms.*
- B. *The Municipal Judge writes his own docket entries on the individual case file envelopes and docket sheets are not used as official court orders. The judge will initial or sign court orders.*
- C. *The court previously complied with this requirement and was requested to stop by the previous City Administrator. The court has commenced again providing the report in accordance with state statute.*
- D. *It is the court's policy to comply with this state law and the two errors found appear to be oversights.*

4.

City of Farmington Municipal Division

- A. The Court Clerk accepts cash, checks, and money orders for the payment of fines, court costs, and bonds. The Court Clerk does not consistently record the method of payment on receipt slips. To ensure receipts are transmitted intact, the method of payment should

be indicated on all receipt slips and the composition of receipt slips issued should be reconciled to the composition of transmittals.

- B. The municipal division allows defendants to pay fines and costs over a period of time and written and signed payment agreements are obtained from defendants. However, follow up on outstanding amounts due from defendants is not adequately performed. Our review indicated 132 old cases totaling approximately \$22,373 on which collection was not being pursued as these cases are deemed uncollectible by the court for various reasons. Collection of outstanding receivables should be pursued by the court and uncollectible accounts should be presented to the judge for disposition.
- C. To file a complaint, individuals go to the police department where a complaint form is completed before a notary. The police department forwards these complaint forms to the City Prosecutor who issues information forms for those charges he wishes to file. Complaint forms issued are not prenumbered and as a result, there is no accounting for complaint forms issued. In addition, there is no accounting for prenumbered parking tickets issued.

Without a proper accounting of the numerical sequence and ultimate disposition of parking tickets and complaint forms, the municipal division cannot be assured that all parking tickets and complaint forms issued are properly processed. A log listing each parking ticket and complaint form issued in numerical sequence, the date issued, and the violator's name would help ensure all parking tickets and complaints issued were properly submitted to the court for processing, properly voided, or not prosecuted. In addition, a record of the ultimate disposition of each parking ticket and complaint form should be maintained to ensure all parking tickets and complaint forms have been accounted for properly.

A condition similar to A. was also noted in our prior report.

WE RECOMMEND the city of Farmington Municipal Division:

- A. Record the method of payment on all receipt slips issued and reconcile the composition of receipt slips issued to the composition of transmittals.
- B. Follow up on outstanding receivables. Uncollectible accounts should be presented to the Municipal Judge for disposition.
- C. Work with the police department to obtain prenumbered complaint forms and implement a system to account for the numerical sequence and ultimate disposition of all parking tickets and complaint forms issued.

AUDITEE'S RESPONSE

The Municipal Judge and Court Clerk provided the following responses:

- A. *Due to time constraints during court, it is not always possible to mark the method of payment on the receipts. We will attempt to indicate method of payment on receipts as much as possible.*
- B. *We collect over 98 percent of our fines and therefore feel that our follow-up is more than adequate. We do issue warrants on unpaid cases as appropriate.*
- C. *We question whether this is an issue for the court. However, within thirty days, we will present this issue to the City Administrator and involve ourselves with this issue if directed to do so.*

AUDITOR'S COMMENT

- B. Regardless of the percentage collected, there are 132 cases totaling approximately \$22,000 which have not been actively pursued. Warrants had not been issued on these cases at the time of our review.

5. City of Fredericktown Municipal Division
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- A. The Court Clerk does not issue receipt slips for bond monies received through the mail from other courts. During our review, we noted instances where these bond monies were received and deposited into the court's bond account, but no receipt slips were issued. To properly account for all receipts and ensure all receipts are deposited into the court's bond account, prenumbered receipt slips should be issued for all monies received and the receipt slips reconciled to the bank deposits.
- B. The police department accepts cash and money orders for bonds. The police department issues prenumbered receipt slips for all bonds collected; however, the Court Clerk does not account for the numerical sequence of all police department receipt slips. To ensure all monies received by the police department are transmitted to the court, the numerical sequence of police department receipt slips should be accounted for properly.
- C. Neither the police department nor the municipal division maintains adequate records to account for the numerical sequence and ultimate disposition of tickets issued. The police department maintains a log of ticket books assigned to officers and traffic tickets issued. However, this log is not maintained in numerical sequence and neither the police department nor the court review this log for missing ticket numbers. Some tickets selected for testing could not be provided by the municipal division or the police department for our review.

Without a proper accounting for the numerical sequence and ultimate disposition of tickets, the police department and the municipal division cannot be assured that all tickets issued were properly submitted to the court for processing. A log listing each ticket issued in numerical sequence, the date issued, and the violator's name would help ensure all tickets issued were properly submitted to the court for processing, properly voided, or not prosecuted. In addition, a record of the ultimate disposition of each ticket should be maintained to ensure all tickets have been accounted for properly.

Conditions similar to B. and C. were also noted in our prior report.

WE RECOMMEND the city of Fredericktown Municipal Division:

- A. Issue prenumbered receipt slips for all bond monies received and reconcile recorded receipts to bank deposits.
- B. Account for the numerical sequence of all police department receipt slips.
- C. Work with the police department to account for the numerical sequence and ultimate disposition of all traffic tickets issued.

AUDITEE'S RESPONSE

The Municipal Judge and Court Clerk provided the following responses:

- A. *We are now issuing receipt slips for all monies received.*
- B. *By the end of April, we will discuss with the police chief, the possibility of issuing a separate sequence of receipt slips for bonds so that we can account for the sequence of receipt slips issued by the police department.*
- C. *By the end of April, we will meet with the police chief and ask him to provide a numerical ticket listing for each month so that we can account for the numerical sequence of tickets issued. In addition, the Court Clerk will begin entering tickets into her computer to account for the sequence of tickets turned over to the court.*

6. City of Iron Mountain Lake Municipal Division

- A. Our review noted the following concerns related to receipts:
 - 1) The duties of receiving, recording, and depositing fine, court cost, and bond monies collected by the municipal division are not adequately segregated. Currently, the Court Clerk performs all these duties. In addition, there is no

supervisory review performed of the Court Clerk's functions by an independent person.

To safeguard against possible loss or misuse of funds, internal controls should provide reasonable assurance that all transactions are accounted for properly and assets are safeguarded. Since this is essentially an office of one employee and proper segregation of duties cannot be achieved, at a minimum, there should be a documented independent comparison of receipt slips issued to amounts deposited.

- 2) Fines and court costs are not deposited into the city treasury on a timely basis. Deposits are generally made about twice a month at the same time as the city's receipts and range from \$200 to \$500. To adequately safeguard receipts and to reduce the risk of loss or misuse of funds, deposits should be made daily or when accumulated receipts exceed \$100.
- 3) The Court Clerk accepts cash, checks, and money orders for the payment of fines and court costs. The Court Clerk does not consistently record the method of payment on receipt slips. In addition, when monies are paid by someone other than the defendant, this information is not consistently indicated on the receipt slip.

To ensure receipts are deposited intact, the method of payment should be indicated on all receipt slips and the composition of receipt slips issued should be reconciled to the composition of monies deposited into the city treasury.

- 4) Checks and money orders received for payments of fines and court costs are not restrictively endorsed upon receipt. To reduce the risk of loss or misuse of funds, checks and money orders should be restrictively endorsed immediately upon receipt.

B. Our review noted the following concerns relating to bonds:

- 1) Receipt slips were not always issued for bond monies received from individuals and other entities. During our testing, we noted approximately \$1,100 and \$1,800 of bond receipts for the years ended December 31, 1998 and 1997, respectively, for which receipt slips were not issued by the former Court Clerk. To properly account for all receipts and ensure all receipts are deposited into the city treasury, prenumbered receipt slips should be issued for all monies received and the numerical sequence of receipt slips should be accounted for properly.
- 2) Bond monies received by the court are deposited into the city's general account for the city of Iron Mountain Lake Municipal Division. The city of Iron Mountain

Lake does not maintain separate records of the bonds deposited, disbursed, and held in its general account. Monthly listings of open items (liabilities) are not prepared. In addition, the Court Clerk does not maintain a bond ledger to account for the receipt, disbursement, and balance of bond monies. The only record of bonds held in trust is pending case files awaiting disposition at the next court date.

Monthly listings of open items are necessary to ensure proper accountability over open cases and to ensure monies held in trust are sufficient to meet liabilities. A bond ledger indicating date and amount of receipt and date of disbursement is necessary to ensure proper accountability over bonds. Any unclaimed bonds remaining one year after final court disposition should be disbursed to the state's Unclaimed Property Section as required by Section 447.595, RSMo 1994.

C. During our review, we noted the following concerns relating to tickets:

- 1) Neither the police department nor the municipal division maintains adequate records to account for the numerical sequence and ultimate disposition of tickets issued. The police department prepares a listing of tickets issued; however, the listing is not used to account for the numerical sequence. As a result, we were unable to locate several tickets issued during the two years ended December 31, 1998. In addition, this report does not include the final disposition of each case.

Without a proper accounting of the numerical sequence and ultimate disposition of tickets, the police department and the municipal division cannot be assured that all tickets issued were properly submitted to the court for processing. A log listing the ticket books assigned, each ticket issued in numerical sequence, the date issued, and the violator's name would help ensure all tickets issued were properly submitted to the court for processing, properly voided, or not prosecuted. In addition, a record of the ultimate disposition of each ticket should be maintained to ensure all tickets have been accounted for properly.

- 2) The Court Clerk does not forward required records of convictions on traffic offenses to the MSHP. Section 302.225, RSMo Cumulative Supp. 1999, requires records of any pleas or findings of guilty on traffic violations under the laws of the state, county, or municipal ordinance to be forwarded to the MSHP within ten days of the conviction date.

D. During our review, we noted the following concerns related to fees:

- 1) Crime Victims' Compensation (CVC) fees collected by the court have not always been paid to the state's Department of Revenue. During the two years ended December 31, 1998, CVC fees were disbursed by the city to the state only twice. In addition, inadequate documentation was maintained to indicate how these fees

were calculated. Section 595.045, RSMo Cumulative Supp. 1999, requires 95 percent of CVC fees be paid monthly to the state. The court should establish procedures to ensure the proper amounts are paid to the state on a timely basis. In addition, the court should determine the amount which is due to the state for CVC fees previously collected and remit this amount to the state.

2) The Police Officer Standards and Training Commission (POSTC) fee was not consistently assessed on all applicable cases. In addition, the POSTC fee was assessed on some cases, but was not listed on the TVB schedule. Also, POSTC fees were not disbursed to the state. Section 590.140.1, RSMo Cumulative Supp. 1999, requires this fee be charged on all cases for violations of municipal ordinances, except for cases dismissed by the court. POSTC fees should be disbursed monthly to the state.

- E. The municipal division allows defendants to pay fines and costs over a period of time; however, written and signed payment agreements are not obtained. In addition, follow up on outstanding amounts due from defendants is not adequately performed. We noted eight cases with total fines and costs of \$595 which were not being actively pursued by the court. A written and signed payment agreement is necessary to indicate the intent of the defendant to pay the fines and court costs and to aid in accounting for and collecting the amounts due to the municipal division. In addition, collection of outstanding receivables should be pursued by the court.
- F. The Court Clerk does not file a monthly report with the city of all cases heard in court. Section 479.080.3, RSMo 1994, requires the Court Clerk to prepare a monthly listing of all cases heard in court or prepaid at the TVB, including all fines and court costs collected, to be verified by the clerk or Municipal Judge and filed with the city's governing body.
- G. Although the municipal division operates a TVB that allows certain offenses to be paid prior the court date, a court order has not been issued to formally establish the TVB.

Section 479.050, RSMo 1994, states that a TVB may be established by the Municipal Judge. Supreme Court Rule No. 37.49 requires the Municipal Judge to establish the TVB by court order, to designate a TVB clerk, and to establish by schedule the amount of fines and costs to be imposed for each offense.

Conditions similar to A.1, A.2, B.2. and C.1 were also noted in our prior report.

WE RECOMMEND the city of Iron Mountain Lake Municipal Division:

- A.1. Establish a documented review of municipal division records by an independent person.

2. Deposit receipts intact daily or when accumulated receipts exceed \$100.
 3. Record the method of payment on all receipt slips and reconcile the composition of receipt slips issued to the composition of deposits.
 4. Restrictively endorse all checks and money orders immediately upon receipt.
- B.1. Issue prenumbered receipt slips for all bond monies received and account for the numerical sequence of receipt slips issued.
2. Ensure a bond ledger is maintained and a monthly listing of open items is prepared and reconcile these records to the bond monies held by the city. Any unclaimed bonds remaining after one year of court disposition should be disbursed in accordance with state law.
- C.1. Work with the police department to account for the numerical sequence and ultimate disposition of all traffic tickets issued.
2. Forward all records of convictions on traffic offenses to the MSHP as required by state law.
- D.1. Ensure CVC fees are remitted to the state as required by state law. In addition, the municipal division should work with the city to determine the amount of unremitted CVC fees due to the state and make the appropriate payment.
2. Assess POSTC fees in accordance with state law and update the TVB schedule to include all fees assessed. In addition, POSTC fees should be disbursed monthly to the state.
- E. Obtain written and signed payment agreements for those defendants which are allowed to pay fines and court costs over a period of time. In addition, the court should implement procedures to pursue collection of outstanding receivables.
- F. Prepare monthly reports of court actions, including fines and costs collected, and file these with the city's governing body in accordance with state law.
- G. Prepare a court order authorizing the establishment of a TVB.

AUDITEE'S RESPONSE

The Municipal Judge, current Court Clerk, and Mayor provided the following responses:

- A.1. *Court monies are indicated separately on the deposit slips and the mayor will appoint someone to compare receipts to deposits on a monthly basis beginning with the May council meeting.*
- 2. *Deposits are currently made when monies are received, usually on the day before and day after court.*
- 3. *The method of payment is currently marked on the receipt slip. The council member which reviews receipts and deposit slips beginning in May 2000 will compare the composition during the monthly review.*
- 4. *Currently, checks and money orders are restrictively endorsed immediately upon receipt.*
- B.1. *Prenumbered receipt slips are currently issued for all bond monies received.*
- 2. *We will work on developing a bond ledger and include the balance of bond monies held on the monthly report immediately.*
- C.1. *We will meet with the police chief by the May council meeting to determine the best way to account for the numerical sequence of tickets issued.*
- 2. *We will review cases for the year 2000 and forward applicable tickets to the MSHP by May 2000.*
- D.1. *We will begin sending CVC fees to the DOR on a monthly basis by May 2000.*
- 2. *The TVB schedule was updated to include the POSTC fee and the fee is now being assessed on all applicable cases. The POSTC fees will be sent to the Department of Public Safety on a monthly basis by May 2000.*
- E. *Within the next few months, we will develop a payment agreement form to be signed by defendants and actively pursue the collection of outstanding receivables.*
- F. *A listing of cases heard or a copy of the court docket will be given to the city council on a monthly basis beginning with the May court date.*
- G. *This recommendation has been implemented. A court order has been issued and the TVB schedule updated.*

- A. The duties of receiving, recording, and depositing fine and court cost monies collected by the municipal division are not adequately segregated. Although the Police Chief may collect monies and post receipts to the accounting records, the Court Clerk is primarily responsible for receiving, depositing, recording and disbursing fine and cost receipts. There is no independent reconciliation between receipts and deposits. Although the Police Chief indicated he reviewed some of the Court Clerk's work, the reviews were not documented.

To safeguard against possible loss or misuse of funds, internal controls should provide reasonable assurance that all transactions are accounted for properly and assets are safeguarded. Since this is essentially an office of one employee and proper segregation of duties cannot be achieved, at a minimum, there should be a documented independent review of the bank reconciliations and a comparison of receipt slips issued to amounts deposited.

- B. The balance of the court's fine and court cost bank account consists partially of bad check restitution that has been paid to the court, but not yet disbursed to the appropriate vendor. The Court Clerk holds the bad check restitution in the court bank account until the defendant pays the balance in full. However, the Court Clerk does not prepare monthly listings of open restitution cases. Monthly listings of open items are necessary to ensure proper accountability over open restitution cases and to ensure monies held in trust by the court are sufficient to meet liabilities.
- C. City of Leadington police officers collect cash bonds for the municipal division when the Chief of Police is not on duty; however, the police officers are not bonded. Failure to properly bond all persons with access to assets exposes the municipal division and the city to the risk of loss.
- D. Neither the police department nor the municipal division maintains adequate records to account for the numerical sequence and ultimate disposition of summonses issued. Although the police department issues prenumbered summonses for non-traffic violations, the numerical sequence of these forms is not accounted for properly.

Without a proper accounting of the numerical sequence and ultimate disposition of summonses, the police department and the municipal division cannot be assured that all summonses issued were properly submitted to the court for processing. A log listing each summons issued in numerical sequence, the date issued, and the violator's name would help ensure all summonses issued were properly submitted to the court for processing, properly voided, or not prosecuted. In addition, a record of the ultimate disposition of each

summons should be maintained to ensure all summonses have been accounted for properly.

- E. The Court Clerk does not file a monthly report with the city of all cases heard in court. Section 479.080.3, RSMo 1994, requires the Court Clerk to prepare a monthly listing of all cases heard in court or prepaid at the TVB, including all fines and court costs collected, to be verified by the clerk or Municipal Judge and filed with the city's governing body.

Conditions similar to A., C. and D. were also noted in our prior report.

WE RECOMMEND the city of Leadington Municipal Division:

- A. Establish a documented review of municipal division records by an independent person.
- B. Prepare monthly open item listings for bad check restitution cases and reconcile these listings to monies held in trust.
- C. Request the city obtain bond coverage for all persons handling municipal division monies.
- D. Work with the police department to account for the numerical sequence and ultimate disposition of all summonses issued.
- E. Prepare monthly reports of court actions, including fines and costs collected, and file these with the city's governing body in accordance with state law.

AUDITEE'S RESPONSE

The current Court Clerk and Police Chief provided the following responses:

- A. *The Police Chief reviews the monthly bank reconciliations but has not documented this review in the past. He will begin documenting his monthly review with the next monthly review of reconciliations.*
- B. *We no longer accept partial payments on restitution cases. The balance in the account consists of partial payments on restitution cases on which there are current outstanding warrants. As the warrants are resolved and full payment received, the monies held will be disbursed to the appropriate parties. As time permits, we will attempt to prepare a listing of the monies held in this account.*
- C. *The City feels this is a small risk and is cost prohibitive based on the number of bonds collected. The City does not plan to bond police officers other than the chief.*

- D. *Each month the Court Clerk will generate a listing of prenumbered summonses issued during the month. Voided summonses will also be entered into the computer system to ensure all summonses are entered in numerical order.*
- E. *We have done this in the past and the city no longer wants this information. Dockets are retained on file and available to the city upon request.*

8. City of Leadwood Municipal Division

- A. Our review noted the following concerns related to receipts:
- 1) The duties of receiving, recording, and depositing fine and court cost monies collected by the municipal division are not adequately segregated. The Court Clerk collects fine and court costs monies on court night and issues a prenumbered city receipt slip. The City Clerk collects fine and court cost monies at the TVB and issues a prenumbered city receipt slip. The City Clerk transmits the monies collected at the TVB to the Court Clerk on a periodic basis. The Court Clerk posts receipts from the receipt slips to a cash control ledger, and prepares the deposit. Receipt slips issued by the Court Clerk and the City Clerk are not reconciled to amounts deposited.

To safeguard against possible loss or misuse of funds, internal controls should provide reasonable assurance that all transactions are accounted for properly and assets are safeguarded. Since this is essentially an office of one employee and proper segregation of duties cannot be achieved, at a minimum, there should be a documented independent review of the bank reconciliations and a comparison of receipt slips issued to amounts deposited.
 - 2) Court receipts are not deposited intact and on a timely basis. Deposits are generally made about twice a month. On July 19, 1999, we counted cash on hand totaling \$1,804 for receipts dated July 6, 1999 through July 18, 1999. In addition, personal checks written by the Court Clerk are sometimes cashed from court receipts. To adequately safeguard receipts and reduce the risk of loss or misuse of funds, deposits should be made intact daily or when accumulated receipts exceed \$100, and the court should refrain from cashing personal checks from court receipts.
- B. The Court Clerk does not file a monthly report with the city of all cases heard in court. Section 479.080.3, RSMo 1994, requires the Court Clerk to prepare a monthly listing of all cases heard in court or prepaid at the TVB, including all fines and court costs collected, to be verified by the clerk or Municipal Judge and filed with the city's governing body.

A condition similar to A. was also noted in our prior report.

WE RECOMMEND the city of Leadwood Municipal Division:

- A.1. Establish a documented review of municipal division records by an independent person.
- 2. Deposit receipts intact daily or when accumulated receipts exceed \$100, and discontinue the practice of cashing personal checks from court receipts.
- B. Prepare monthly reports of court actions, including fines and costs collected, and file these with the city's governing body in accordance with state law.

AUDITEE'S RESPONSE

The Municipal Judge and Court Clerk provided the following responses:

- A.1. *Within the next ninety days, we will talk to the Mayor regarding having an independent person compare the receipt slips to the deposits and review the monthly bank reconciliation.*
- 2. *Within the next ninety days, we will talk to the Mayor and City Clerk regarding the possibility of the City Clerk preparing deposit slips and depositing court monies once a week. The Court Clerk no longer cashes personal checks.*
- B. *The dockets are accessible at the Municipal Court Building and are readily available should the city officials wish to review them.*

9. City of Park Hills Municipal Division

To file a complaint, individuals go to the Court Clerk where a complaint form is signed before the Court Clerk. The Court Clerk completes an information form and forwards the complaint and information form to the City Prosecutor who signs the forms for those charges he wishes to file. Information forms are not prenumbered and as a result, there is no accounting for information forms issued.

Without a proper accounting of the numerical sequence and ultimate disposition of information forms, the municipal division cannot be assured that all information forms issued are properly processed. A log listing each information form issued in numerical sequence, the date issued, and the violator's name would help ensure all information forms were properly submitted to the court for processing, properly voided, or not prosecuted.

WE RECOMMEND the city of Park Hills Municipal Division work with the City Prosecutor to obtain prenumbered information forms and implement a system to account for the numerical sequence and ultimate disposition of all information forms issued.

AUDITEE'S RESPONSE

The Municipal Judge responded that as soon as the current supply of unnumbered information forms is exhausted, prenumbered information forms will be utilized.

10.

City of Potosi Municipal Division

- A. The Court Clerk accepts cash, checks, and money orders for the payment of fines, court costs, and bonds. The Police Department accepts cash, checks and money orders for the payment of bonds. During our review, we noted receipt slips issued by both the Court Clerk and the Police Department which did not indicate the method of payment. To ensure receipts are deposited intact, the method of payment should be indicated on all receipt slips and the composition of receipt slips issued should be reconciled to the composition of bank deposits.

- B. Summonses issued by the police department are not prenumbered and as a result, there is no accounting for summonses issued. Without a proper accounting of the numerical sequence and ultimate disposition of summonses, the police department and the municipal division cannot be assured that all summonses issued are properly processed. A log listing each summons issued in numerical sequence, the date issued, and the violator's name would help ensure all summonses issued were properly submitted to the court for processing, properly voided, or not prosecuted. In addition, a record of the ultimate disposition of each summons should be maintained to ensure all summonses have been accounted for properly.

A similar condition was also noted in our prior report.

- C. The Court Clerk does not always forward required records of convictions on traffic offenses to the MSHP. We reviewed 60 tickets issued during the two years ended June 30, 1999. Eight of the 34 tickets (24 percent) which should have been filed with the MSHP had not been filed. Section 302.225, RSMo Cumulative Supp. 1999, requires records of any pleas or findings of guilty on traffic violations under the laws of the state, county, or municipal ordinance to be forwarded to the MSHP within ten days of the conviction date.

WE RECOMMEND the city of Potosi Municipal Division:

- A. Record the method of payment on all receipt slips issued and reconcile the composition of receipt slips issued to the composition of deposits.
- B. Work with the police department to obtain prenumbered summonses and implement a system to account for the numerical sequence and ultimate disposition of all summonses issued.
- C. Forward all records of convictions on traffic offenses to the MSHP as required by state law.

AUDITEE'S RESPONSE

The current Municipal Judge and Court Clerk provided the following responses:

- A. *This has been corrected.*
- B. *We are currently checking on different summons forms in conjunction with the police department.*
- C. *All convictions will be forwarded to the MSHP in a timely manner.*

11.

City of St. Mary Municipal Division

- A. Our review noted the following concerns related to receipts:
 - 1) The Court Clerk receives monies for bonds from other municipalities and fines and costs from defendants. The City Marshal occasionally receives bond monies directly from defendants. Receipt slips are not issued for bond monies received. Although prenumbered receipt slips are used for some fine and cost collections, receipt slips are not issued for monies received in the mail. Furthermore, these receipt slips are not bound and are not used sequentially.

To adequately account for all monies received, prenumbered receipt slips should be issued for all monies received and the numerical sequence should be accounted for properly.
 - 2) Checks and money orders are not restrictively endorsed upon receipt. To reduce the risk of loss or misuse of funds, checks and money orders should be restrictively endorsed immediately upon receipt.

- 3) The duties of receiving, recording, and depositing fine, court cost, and bond monies collected by the municipal division are not adequately segregated. Currently, the Court Clerk performs all these duties.

To safeguard against possible loss or misuse of funds, internal controls should provide reasonable assurance that all transactions are accounted for properly and assets are safeguarded. Since this is essentially an office of one employee and proper segregation of duties cannot be achieved, at a minimum, there should be a documented independent review of the bank reconciliations and a comparison of receipt slips issued to amounts deposited.

- 4) The Court Clerk accepts cash, checks, and money orders for the payment of fines and court costs. The Court Clerk does not consistently record the method of payment on receipt slips. To ensure receipts are deposited intact, the method of payment should be indicated on all receipt slips and the composition of receipt slips issued should be reconciled to the composition of monies deposited.
- 5) Formal bank reconciliations are not prepared for the municipal division's bank account. In addition, a running checkbook balance is not maintained in the check register. As a result, the municipal division cannot ensure the amounts held for open bonds and the amounts turned over to the city each month are proper.

Monthly bank reconciliations are necessary to ensure accounting records are in agreement with the bank account and to detect errors on a timely basis. Maintaining a running checkbook balance ensures sufficient funds are available for disbursements.

- B. Bond monies received are deposited into the municipal division bank account with fines and costs. The Court Clerk does not maintain a bond ledger to account for the receipt, disbursement, and balance of bond monies, nor does she prepare a monthly listing of open-items (liabilities) to document the amount of bond monies held. The only record of bonds held in trust is pending case files awaiting disposition at the next court date.

Monthly listings of open-items are necessary to ensure proper accountability over open cases and to ensure monies held in trust are sufficient to meet liabilities. A bond ledger indicating date and amount of receipt and date of disbursement is necessary to ensure proper accountability over bonds. Any unclaimed bonds remaining one year after final court disposition should be disbursed to the state's Unclaimed Property Section as required by Section 447.595, RSMo 1994.

- C. The Court Clerk does not file a monthly report with the city of all cases heard in court. Section 479.080.3, RSMo 1994, requires the Court Clerk to prepare a monthly listing of

all cases heard in court or prepaid at the TVB, including all fines and court costs collected, to be verified by the clerk or Municipal Judge and filed with the city's governing body.

- D. Neither the police department nor the municipal division maintains adequate records to account for the numerical sequence and ultimate disposition of tickets issued. A log of tickets issued is not maintained by the police department or the court.

Without a proper accounting of the numerical sequence and ultimate disposition of tickets, the police department and the municipal division cannot be assured that all tickets issued were properly submitted to the court for processing. A log listing the ticket books assigned, each ticket issued in numerical sequence, the date issued, and the violator's name would help ensure all tickets issued were properly submitted to the court for processing, properly voided, or not prosecuted. In addition, a record of the ultimate disposition of each ticket should be maintained to ensure all tickets have been accounted for properly.

- E. The municipal division allows defendants to pay fines and costs over a period of time; however, written and signed payment agreements are not obtained. A written and signed payment agreement is necessary to indicate the intent of the defendant to pay the fines and court costs and to aid in accounting for and collecting the amounts due to the municipal division.

Conditions similar to A.1, A.2, A.3, and D. were also noted in our prior report.

WE RECOMMEND the city of St. Mary Municipal Division:

- A.1. Issue prenumbered receipt slips for all monies received and account for the numerical sequence of receipt slips issued.
2. Restrictively endorse all checks and money orders immediately upon receipt.
 3. Establish a documented review of municipal division records by an independent person.
 4. Record the method of payment on all receipt slips issued and reconcile the composition of receipt slips issued to the composition of deposits.
 5. Prepare monthly bank reconciliations and maintain a running checkbook balance.
- B. Ensure a bond ledger is maintained and a monthly listing of open items is prepared and reconcile these records to the bond monies held in trust. Any unclaimed bonds remaining after one year of court disposition should be disbursed in accordance with state law.
- C. Prepare monthly reports of court actions, including fines and costs collected, and file these with the city's governing body in accordance with state law.

- D. Work with the police department to account for the numerical sequence and ultimate disposition of all traffic tickets issued.
- E. Obtain written and signed payment agreements for those defendants which are allowed to pay fines and court costs over a period of time.

AUDITEE'S RESPONSE

The Municipal Judge and Court Clerk provided the following responses:

- A.1. *Receipt slips are now issued in numerical sequence for all monies received.*
 - 2. *Checks will be endorsed by hand until a stamp is acquired.*
 - 3. *Within the next two months, the Municipal Judge will ask the Mayor to assign the alderman over the police department to perform and document a monthly review of bank reconciliations and a comparison of receipt slips to deposits.*
 - 4. *The Court Clerk now writes cash or check and the check number on receipt slips.*
 - 5. *Monthly bank reconciliations are now performed and a balance maintained in the check register.*
- B. *The Court Clerk has implemented a bond ledger and open items list which she balances to the bank reconciliation. There are no unclaimed bonds on hand.*
- C. *The Court Clerk now prepares a report and gives it to the City Clerk each month.*
- D. *A ticket log is now maintained and the sequence of tickets issued is accounted for.*
- E. *The court now uses a payment agreement, which is signed by defendants at the time fines are assessed.*

12.	City of Ste. Genevieve Municipal Division
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- A. The Court Clerk does not issue receipt slips for bond monies received from the police department and other entities. Bond monies received are recorded on a bond ledger which is also used to record the ultimate disposition of bonds received. To properly account for all receipts and ensure all receipts are transmitted to the municipal division and are properly deposited into the court bank account, prenumbered receipt slips should be

issued for all monies received and the numerical sequence of receipt slips should be accounted for properly.

- B. The municipal division allows defendants to pay fines and costs over a period of time; however, written and signed payment agreements are not obtained. In addition, follow up on outstanding amounts due from defendants is not adequately performed. As of October 7, 1999, municipal division records indicated an accounts receivable balance of approximately \$37,000.

A written and signed payment agreement is necessary to indicate the intent of the defendant to pay the fines and court costs and to aid in accounting for and collecting the amounts due to the municipal division. In addition, collection of outstanding receivables should be pursued by the court.

- C. The Court Clerk does not file a monthly report with the city of all cases heard in court. Section 479.080.3, RSMo 1994, requires the Court Clerk to prepare a monthly listing of all cases heard in court or prepaid at the TVB, including all fines and court costs collected, to be verified by the clerk or Municipal Judge and filed with the city's governing body.
- D. The Prosecuting Attorney forwards amended and dismissed tickets to the Court Clerk with a note indicating the amount of the fines and costs to be charged. Although the Prosecuting Attorney consistently signs amended and dismissed tickets, the Court Clerk does not retain the notes regarding fines and costs assessed on amended and dismissed tickets. As a result, there is no authorization for the fines and costs assessed.

To ensure the proper fines and costs are collected on amended and dismissed cases, the Court Clerk should retain documentation in the case files of amounts assessed on amended and dismissed cases.

- E. CVC, Law Enforcement Training (LET), POSTC, and Domestic Violence (DV) fees collected by the court are deposited and retained in a bank account under the control of the Court Clerk. The Court Clerk does not consistently remit these fees to the state and city on a monthly basis. During our review, we noted seven months during the two fiscal years ended September 30, 1999, in which fees were not disbursed to the state and city. Statutory guidelines require these fees to be transmitted to the state monthly. In addition, CVC fees should be disbursed to the city monthly in accordance with Section 595.045, RSMo, Cumulative Supp. 1999.
- F. The Court Clerk notarizes complaint forms which are filled out and signed by complainants and forwarded to the Prosecuting Attorney by the police department. The complaint forms are not prenumbered and, as a result, there is no accounting for complaint forms issued.

Without a proper accounting of the numerical sequence and ultimate disposition of complaint forms, the municipal division cannot be assured that all complaint forms issued were properly submitted to the court for processing. A log listing each complaint form issued in numerical sequence, the date issued, and the violator's name would help ensure all complaint forms issued were properly submitted to the court for processing, properly voided, or not prosecuted. In addition, a record of the ultimate disposition of each complaint form should be maintained to ensure all complaint forms have been accounted for properly.

Conditions similar to A., C., and E. were also noted in our prior report.

WE RECOMMEND the city of Ste. Genevieve Municipal Division:

- A. Issue prenumbered receipt slips for all bond monies received and account for the numerical sequence of receipt slips issued.
- B. Obtain written and signed payment agreements for those defendants which are allowed to pay fines and court costs over a period of time. In addition, the court should implement procedures to pursue collection of outstanding receivables.
- C. Prepare monthly reports of court actions, including fines and costs collected, and file these with the city's governing body in accordance with state law.
- D. Maintain documentation of fines and costs assessed by the Prosecuting Attorney on amended and dismissed cases.
- E. Disburse CVC, LET, POSTC, and DV fees to the state and city monthly in accordance with state law.
- F. Work with the Prosecuting Attorney and the police department to account for the numerical sequence and ultimate disposition of all complaint forms issued.

AUDITEE'S RESPONSE

The Municipal Judge and Court Clerk provided the following responses:

- A. *We will issue receipt slips for all bond monies received from the police department and other entities starting with the next bond received.*
- B. *We have implemented a signed payment agreement for defendants paying over time. Court is held each quarter to review the delinquent payment docket for cases on payment plans.*

- C. *We maintain a file of monthly reports which is readily available to the City Clerk. The City Clerk has requested that we not forward an individual copy to her.*
- D. *We now staple the notes from the Prosecuting Attorney to the ticket so we have documentation for amended and dismissed tickets. We will discuss this with the Prosecuting Attorney to work toward a better system of documenting these amended and dismissed tickets.*
- E. *We try to remit these fees monthly; however, during busy tax collection times, the fees sometimes do not get remitted on a monthly basis. We will try to consistently remit fees on a monthly basis.*
- F. *By the end of April, we will request the police department prenumber the complaint forms and account for the sequence of complaint forms issued.*

This report is intended for the information of the management of the various municipal divisions of the Twenty-Fourth Judicial Circuit and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.

Follow-Up on State Auditor's Prior Recommendations

TWENTY-FOURTH JUDICIAL CIRCUIT
MUNICIPAL DIVISIONS
FOLLOW-UP ON STATE AUDITOR'S PRIOR RECOMMENDATIONS

This section reports follow-up action taken by the municipal divisions of the Twenty-Fourth Judicial Circuit on recommendations made in the Management Advisory Report (MAR) of our report issued for the two years ended 1995 and 1994. The prior recommendations which have not been implemented, but are considered significant, have been repeated in the current MAR. Although the remaining unimplemented recommendations have not been repeated, the municipal divisions should consider implementing these recommendations.

1. City of Bismarck Municipal Division

- A.1. Receipts were not deposited on a timely basis.
 - 2. Checks and money orders received on court night were not restrictively endorsed until the following day.
 - 3. The duties of receiving, recording, and depositing monies collected by the municipal division were not adequately segregated.
- B.1. The Court Clerk did not maintain a bond ledger and did not prepare monthly listings of open items (liabilities).
 - 2. The Court Clerk did not account for the numerical sequence of all police department receipt slips. In addition, we noted three instances where a copy of the receipt slip was not retained in the receipt book.
 - 3. Some bonds which were forfeited or applied to fines and court costs were not transferred from the bond account to the city general revenue account on a timely basis.
- C.1. Neither the police department nor the court accounted for the numerical sequence of traffic tickets issued.
 - 2. Summonses issued for non-traffic violations were not prenumbered.
- D. The Court Clerk and the police officers were not bonded.
- E. The Municipal Judge did not sign the court docket after case dispositions were recorded.

- F. Crime Victims Compensation (CVC) and Law Enforcement Training (LET) fees were collected on all violations, including nonmoving traffic violations.
- G. The \$5 Independent Living Center (ILC) fee was not collected on alcohol-related offenses.
- H. The municipal division did not file a monthly report with the city for all cases heard in court.

Recommendations:

The city of Bismarck Municipal Division:

- A.1. Deposit receipts intact daily or when accumulated receipts exceed \$100.
 - 2. Restrictively endorse checks and money orders immediately upon receipt.
 - 3. Adequately segregate duties between available employees and/or establish a documented periodic review of municipal division records by an independent person.
- B.1. Maintain a bond ledger, prepare monthly listings of open items, and reconcile these listings to monies held in trust.
 - 2. Account for the numerical sequence of all police department bond receipt slips and ensure that one copy of each receipt slip is retained in the receipt book.
 - 3. Disburse all bonds applied and forfeited to the city at least monthly.
- C.1. Work with the police department to insure the listing of tickets issued is reviewed and any missing tickets are accounted for properly.
 - 2. Request the police department to issue prenumbered summonses and account for their numerical sequence.
- D. Request the city obtain bond coverage for all persons handling municipal division monies.
- E. Require the judge's signature on the court dockets.
- F. Assess LET and CVC fees in accordance with state law.
- G. Assess the ILC fee in accordance with state law.

H. Prepare monthly reports of court actions and file these with the city in accordance with state law.

Status:

B.1, B.3,
D, E, F,
& H. Implemented.

A, B.2,
& C. Not implemented. See MAR No. 1.

G. Based on statutory changes effective July 1, 1997, the municipal division is no longer required to assess the ILC fee.

2. City of Bonne Terre Municipal Division

A.1. Receipts were not deposited on a timely basis.

2. The duties of receiving, recording, and depositing monies collected by the municipal division were not adequately segregated.

B.1. Monthly listings of open items (liabilities) were not prepared.

2. The March 31, 1995 balance of the bond account included a \$577 bond which had been held in excess of one year.

3. Receipt slips were not issued for bonds received from the Bonne Terre Police Department or from other municipalities.

C. Procedures were not established to follow-up on amounts owed to the municipal division on a timely basis.

D. Voided tickets were not retained.

E. The Municipal Judge did not sign the court docket after case dispositions were recorded. Also, the Prosecuting Attorney did not always initial or sign the ticket to document his approval of an amendment to the ticket.

F.1. LET and CVC fees were collected on all violations, including nonmoving traffic violations.

2. The municipal division was not remitting the \$1 Peace Officer Standards and Training Commission (POSTC) fee to the state as required.
3. The municipal division did not remit 95 percent of CVC fees to the state.
4. The \$5 ILC fee was not collected on alcohol-related offenses.

Recommendations:

The city of Bonne Terre Municipal Division:

- A.1. Deposit receipts intact daily or when accumulated receipts exceed \$100.
 2. Adequately segregate duties between available employees and/or establish a documented periodic review of municipal division records by an independent person.
- B.1. Prepare monthly listings of open items and reconcile these listings to monies held in trust.
 2. Dispose of unclaimed bonds in accordance with state law.
 3. Issue prenumbered receipt slips for all bonds received and account for the numerical sequence.
- C. Establish procedures to pursue the collection of fines and court costs owed to the municipal division on a timely basis.
- D. Work with the police department to ensure all voided tickets are retained.
- E. Require the judge's signature on the court dockets and the Prosecuting Attorney's signature on all amended tickets.
- F.1. Assess LET and CVC fees in accordance with state law.
 2. Disburse the POSTC fee to the state as required by state law.

3. Disburse CVC fees in accordance with state law.
4. Assess the ILC fee in accordance with state law.

Status:

A,B,D,
F.1, F.2
& F.3. Implemented.

C, E. Not implemented. See MAR No. 2.

F.4. Based on statutory changes effective July 1, 1997, the municipal division is no longer required to assess the ILC fee.

3. City of Desloge Municipal Division

A.1. The June 30, 1995 balance of the bond account included bond receipts totaling \$986 which had been held in excess of one year.

2. Prenumbered receipt slips or bond forms were not used by the police department.

B. Police Department complaints for non-traffic violations were not prenumbered and were not accounted for properly.

C. The duties of receiving, recording, and depositing monies collected by the municipal division were not adequately segregated.

D. LET and CVC fees were collected on nonmoving traffic violations.

Recommendations:

The city of Desloge Municipal Division:

A.1. Dispose of unclaimed bonds in accordance with state law.

2. Request the police department issue prenumbered receipt slips or bond forms for all bond monies received and account for their numerical sequence.

B. Request the police department to issue prenumbered complaints and account for their numerical sequence.

C. Adequately segregate duties between available employees and/or establish a documented periodic review of municipal division records by an independent person.

D. Assess LET and CVC fees in accordance with state law.

Status:

A.1.,
B, C,
& D. Implemented.

A.2. Partially implemented. Prenumbered bond forms are now used for all bond monies received by the police department. However, the municipal division nor the police department properly account for the numerical sequence of the bond forms issued. See MAR No. 3.

4. City of Farmington Municipal Division

A.1. Receipts were not transmitted to the city on a timely basis.

2. Receipt slips issued by the municipal division did not indicate the method of payments received.

3. Receipts were not transmitted to the city treasury intact. The Court Clerk cashed personal checks from court receipts and withheld cash from deposits to use to make change.

B.1. Bond receipts were not always deposited on a timely basis.

2. The Court Clerk did not issue receipt slips for bonds received from other municipalities.

3. The Court Clerk did not account for the numerical sequence of all police department receipt slips.

4. The June 30, 1995 balance of bonds in the bond account included \$2,071 in bonds which had been held in excess of one year.

5. The duties of receiving, recording, and depositing monies collected by the municipal division were not adequately segregated.

6. The police officers collecting bond monies were not bonded.

- C. Neither the police department nor the court accounted for the numerical sequence of traffic and parking tickets issued.

Recommendations:

The city of Farmington Municipal Division:

- A.1. Transmit all receipts intact to the city daily or when accumulated receipts exceed \$100.
2. Indicate the method of payment on all receipt slips issued and reconcile total cash, checks, and money orders received to transmittals to the city.
3. Discontinue the practice of cashing personal checks from court receipts and transmit all receipts intact to the city daily. If necessary, additional money should be requested from the city for a change fund.
- B.1. Deposit all receipts daily or when accumulated receipts exceed \$100.
2. Issue prenumbered receipt slips for all bonds received and account for the numerical sequence.
3. Account for the numerical sequence of all police department receipt slips.
4. Dispose of unclaimed bonds in accordance with state law.
5. Adequately segregate duties between available employees and/or establish a documented periodic review of municipal division bond records by an independent person.
6. Request the city obtain bond coverage for all persons handling municipal division monies.
- C. Work with the police department to account for the numerical sequence of traffic and parking tickets issued.

Status:

- A.1,
B.1-2,
B.4-6. Implemented.

- A.2. Partially implemented. The Court Clerk usually puts a checkmark on the one-write ledger to indicate payments by check; however, due to time constraints this is not always consistently done. See MAR No. 4.
- A.3. Not implemented. See MAR No. 4.
- B.3. Not implemented. Although not repeated in the current MAR, our recommendation remains as stated above.
- C. Partially implemented. The police department maintains an issuance log of traffic tickets; however, no issuance log is maintained for parking tickets and there is no accounting for parking tickets. See MAR No. 4.

5. City of Fredericktown Municipal Division

- A. Receipts were not deposited on a timely basis.
- B.1. The Court Clerk did not account for the numerical sequence of all police department receipt slips.
 - 2. Two bonds were received by the police department but not deposited to the bond account.
- C. Neither the police department nor the court accounted for the numerical sequence of traffic tickets issued.
- D. The LET and CVC fees were collected on all violations, including nonmoving traffic violations.
- E. The \$5 ILC fee was not collected on alcohol-related offenses.

Recommendations:

The city of Fredericktown Municipal Division:

- A. Deposit receipts intact daily or when accumulated receipts exceed \$100.
- B.1. Account for the numerical sequence of all police department receipt slips.
 - 2. Work with the police department to ensure all bond monies are deposited and all disbursements are made by check.

C. Work with the police department to account for the numerical sequence of all traffic tickets issued.

D. Assess LET and CVC fees in accordance with state law.

E. Assess the ILC fee in accordance with state law.

Status:

A. &

B.2. Implemented.

B.1.

& C. Not implemented. See MAR No. 5.

D. Based on statutory changes effective July 1, 1997, LET and CVC fees are to be collected on all cases, including nonmoving traffic violations.

E. Based on statutory changes effective July 1, 1997, the municipal division is no longer required to assess the ILC fee.

6. City of Iron Mountain Lake Municipal Division

A.1. Receipts were not always deposited intact or on a timely basis.

2. The duties of receiving, recording, and depositing monies collected by the municipal division were not adequately segregated.

B.1. The police department used the court receipt book to issue prenumbered receipt slips for all bonds collected. However, the Court Clerk did not initial the receipt slips prepared by the police department to indicate that the Court Clerk received the bond money.

2. The Court Clerk deposited bond monies into the city's general account but did not maintain any records of the balance of bonds on hand.

3. Monthly listings of open items (liabilities) were not prepared.

C. Neither the police department nor the court accounted for the numerical sequence of traffic tickets and summonses assigned and issued. In addition, voided tickets and summonses were not maintained.

D. The CVC fee was sometimes collected on nonmoving traffic violations.

E. The \$5 ILC fee was not collected on alcohol-related traffic offenses.

Recommendations:

The city of Iron Mountain Lake Municipal Division:

A.1. Deposit receipts intact daily or when accumulated receipts exceed \$100.

2. Adequately segregate duties between available employees and/or establish a documented periodic review of municipal division records by an independent person.

B.1. Initial all receipt slips prepared by the police department.

2. Maintain a running balance of bonds held in the city's general account.

3. Prepare monthly listings of open items and reconcile these listings to monies held in trust.

C. Work with the police department to ensure adequate records are maintained to account for the numerical sequence of all traffic tickets and summonses assigned and issued. In addition, voided tickets and summonses should be maintained.

D. Assess CVC fees in accordance with state law.

E. Assess the ILC fee in accordance with state law.

Status:

A,
B.2-3,
& C. Not implemented. See MAR No. 6.

B.1. Implemented.

D. Based on statutory changes effective July 1, 1997, LET and CVC fees are to be collected on all cases, including nonmoving traffic violations.

E. Based on statutory changes effective July 1, 1997, the municipal division is no longer required to assess the ILC fee.

7. City of Leadington Municipal Division

- A.1. Receipts were not deposited on a timely basis.
 - 2. Checks and money orders were not always restrictively endorsed immediately upon receipt.
 - 3. The duties of receiving, recording, and depositing monies collected by the municipal division were not adequately segregated.
- B.1. The Court Clerk did not maintain a bond ledger and did not prepare monthly listings of open items (liabilities).
 - 2. Bond receipts were not deposited on a timely basis.
 - 3. The Court Clerk did not always issue receipt slips for bonds received from the police department. In addition, receipt slips were not written for the bonds until the deposit was prepared.
 - 4. The June 30, 1995 balance in the bond account included bond receipts totaling \$1,425 which had been held in excess of one year.
- C. Neither the police department nor the municipal division maintained adequate records to

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- D. On June 30, 1995, the court bank account consisted primarily of CVC collections that had never been turned over to the city. In addition, open item listings were not prepared for bad check restitution cases which made up part of the bank account balance.
- E. Police officers were not bonded and collected cash bonds for the municipal division when the Chief of Police was not on duty.
- F. The LET and CVC fees were sometimes collected on nonmoving violations.

Recommendations:

The city of Leadington Municipal Division:

- A.1. Deposit receipts intact daily or when accumulated receipts exceed \$100.
 - 2. Restrictively endorse checks and money orders immediately upon receipt.
 - 3. Adequately segregate duties between available employees and/or establish a documented periodic review of municipal division records by an independent person.
- B.1. Maintain a bond ledger, prepare monthly listings of open items, and reconcile these listings to monies held in trust.
 - 2. Deposit receipts daily or when accumulated receipts exceed \$100.
 - 3. Issue prenumbered receipt slips for all bonds immediately upon receipt and account for the numerical sequence.
 - 4. Follow up on old bonds held by the court, determine their disposition, and dispose of any unclaimed bonds in accordance with state law.
- C. Work with the police department to ensure records are maintained to account for the numerical sequence of all summonses assigned and issued.

- D. Disburse CVC fees in accordance with state law. In addition, the division should prepare monthly listings of open items for the bad check restitution cases and reconcile these listings to monies held in trust.
- E. Request the city obtain a bond for all persons handling municipal division monies.
- F. Assess LET and CVC fees in accordance with state law.

Status:

A.1-2,
B.2-4. Implemented.

A.3,
C, E,
& F. Not implemented. See MAR No. 7.

B.1. Partially implemented. A bond ledger is maintained and a monthly listing of open items is prepared; however, the listing totaled \$40 less than monies held in trust. Although not repeated in the current MAR, our recommendation remains as stated above.

D. Partially implemented. CVC is disbursed monthly to the city and state as required by state law. However, open items listings are still not prepared for bad check restitution cases and reconciled to monies held in trust. See MAR No. 7.

8. City of Leadwood Municipal Division

A.1. The City Clerk accepted payments for fines and court costs during the month. The Court Clerk made the deposit; however, the Court Clerk did not agree receipt slips issued to the amount deposited.

2. Receipts were not deposited on a timely basis.

3. The duties of receiving, recording, and depositing monies collected by the municipal division were not adequately segregated.

B.1. The Court Clerk did not maintain a bond ledger and did not prepare monthly listings of open items (liabilities).

2. The Court Clerk did not account for the numerical sequence of all police department receipt slips.

C. Adequate procedures to follow-up on amounts owed to the municipal division had not been established.

D.1. Neither the police department nor the municipal division maintained adequate records to account for regular or dog summonses issued.

2. Neither the police department nor the court accounted for the numerical sequence of traffic tickets issued. No one reviewed the police department's traffic ticket log.

E. The CVC fee was collected on nonmoving traffic violations and the LET fee was not collected on city ordinance violations.

Recommendations:

The city of Leadwood Municipal Division:

A.1. Reconcile total cash, checks, and money orders received, as noted on the receipt slips, to bank deposits.

2. Deposit receipts intact daily or when accumulated receipts exceed \$100.

3. Adequately segregate duties between available employees and/or establish a documented periodic review of municipal division records by an independent person.

B.1. Maintain a bond ledger, prepare monthly listings of open items, and reconcile these listings to monies held in trust.

2. Account for the numerical sequence of all police department receipt slips.

C. Establish procedures to maximize the collection of fines and court costs owed to the municipal division.

D.1. Request the police department issue regular summonses in sequential order and the city maintain a copy of all dog summonses issued. Work with the police department to account for the numerical sequence of all summonses issued.

2. Work with the police department to account for the numerical sequence of all traffic tickets issued.

E. Assess LET and CVC fees in accordance with state law.

Status:

A.1,
C, D,
& E. Implemented.

A.2-3. Not implemented. See MAR No. 8.

B.1. Partially implemented. The Court Clerk prepares open items listings each month and reconciles these to monies held in trust. However, the Court Clerk does not maintain a bond ledger to track all bonds received and their corresponding disbursement. Although not repeated in the current MAR, our recommendation remains as stated above.

2. Not implemented. However, the police department rarely collects monies for the court. Although not repeated in the current MAR, our recommendation remains as stated above.

9. City of Park Hills Municipal Division

A.1. Receipts were not deposited on a timely basis.

2. The duties of receiving, recording, and depositing monies collected by the municipal division were not adequately segregated.

B.1. Monthly listings of open items (liabilities) were not prepared.

2. The March 31, 1995 balance in the bond account included bond receipts totaling \$829 which had been held in excess of one year.

3. Receipt slips were not written for bond monies received until the deposits were prepared.

4. The Court Clerk did not account for the numerical sequence of all police department receipt slips.

C. The LET and CVC fees were collected on vehicle registration violations which were nonmoving traffic violations.

Recommendations:

The city of Park Hills Municipal Division:

A.1. Deposit receipts intact daily or when accumulated receipts exceed \$100.

2. Adequately segregate duties between available employees and/or establish a documented periodic review of municipal division records by an independent person.

B.1. Prepare monthly listings of open items and reconcile these listings to monies held in trust.

2. Dispose of unclaimed bonds in accordance with state law.

3. Issue prenumbered receipt slips for all bonds immediately upon receipt.

4. Account for the numerical sequence of all police department bond receipt slips.

C. Assess LET and CVC fees in accordance with state law.

Status:

Implemented.

10. City of Potosi Municipal Division

A.1. The municipal division's listing of open bonds at June 30, 1995 was \$325 less than the balance of bonds in the bank account.

2. The June 30, 1995 balance of the bond account included bond receipts totaling \$3,948 which had been held in excess of one year.

B.1. Neither the police department nor the municipal division maintained adequate records to account for parking tickets and summonses issued. The summons forms were not prenumbered.

2. Voided parking tickets were not always retained.

C. The Municipal Judge did not sign the court docket after case dispositions were recorded.

D. The LET and CVC fees were collected on all violations, including nonmoving traffic violations.

Recommendations:

The city of Potosi Municipal Division:

- A.1. Attempt to identify to whom the \$325 belongs, and disburse the funds appropriately. If this cannot be determined, these old unidentified bond monies should be turned over to the state's Unclaimed Property Section in accordance with Section 447.595, RSMo 1994.
- 2. Dispose of unclaimed bonds in accordance with state law.
- B.1. Require summons forms to be prenumbered. In addition, the municipal division should work with the police department to ensure records are maintained to account for the numerical sequence of all parking tickets and summonses assigned and issued.
 - 2. Work with the police department to ensure all voided tickets are retained.
- C. Require the judge's signature on the court dockets.
- D. Assess LET and CVC fees in accordance with state law.

Status:

A,
B.2, C,
& D. Implemented.

B.1. Partially implemented. The police department stopped issuing separate tickets for parking violations. However, the police department has continued to issue summonses, which are not prenumbered, for non-traffic violations. The summonses assigned and issued are also not accounted for by the police department or the municipal division. See MAR No. 10.

11. City of St. Mary Municipal Division

- A.1. Receipt slips were not issued for the receipt of some fines and court costs.
 - 2. Checks and money orders were not restrictively endorsed immediately upon receipt.
 - 3. The duties of receiving, recording, and depositing monies collected by the municipal division were not adequately segregated.

B. Neither the City Marshal nor the Court Clerk maintained adequate records to account for complaints issued. The complaint forms were not prenumbered.

Recommendations:

The city of St. Mary Municipal Division:

A.1. Issue prenumbered receipt slips for all monies received and account for their numerical sequence.

2. Restrictively endorse checks and money orders immediately upon receipt.

3. Adequately segregate duties between available employees and/or establish a documented periodic review of municipal division records by an independent person.

B. Require complaint forms to be prenumbered. In addition, the Court Clerk should work with the City Marshal to ensure records are maintained to account for the numerical sequence of complaints issued.

Status:

A. Not implemented. See MAR No. 11.

B. Not implemented. Complaint forms are no longer utilized by the municipal division for ordinance violations. Traffic tickets are issued for ordinance violations; however, there is no accounting for the numerical sequence of traffic tickets. See MAR No. 11.

12. City of Ste. Genevieve Municipal Division

A. The duties of receiving, recording, and depositing monies collected by the municipal division were not adequately segregated.

B.1. A monthly listing of open items (liabilities) was not prepared. The open items listing we prepared as of September 30, 1994 was \$317 less than the balance of bonds in the bond account.

2. The Court Clerk did not prepare formal bank reconciliations for the municipal division's bank account.

3. Receipt slips were not issued for bonds received from the Ste. Genevieve Police Department or from other municipalities.

4. The police department issued prenumbered receipt slips for bonds collected. The Court Clerk did not account for the numerical sequence of the receipt slips when monies were transmitted to the court.
- C.1. Neither the police department nor the municipal division maintained adequate records to account for complaints assigned and issued. The complaint forms were not prenumbered.
2. Neither the police department nor the court accounted for the numerical sequence of traffic and parking tickets issued.
- D. The Court Clerk cashed personal checks from city/court receipts.
- E. The state's portion of CVC and POSTC fees were not disbursed to the state, and the city's portion of CVC fees were not disbursed to the city on a monthly basis.

Recommendations:

The city of Ste. Genevieve Municipal Division:

- A. Adequately segregate duties between available employees and/or establish a documented periodic review of municipal division records by an independent person.
- B.1. Prepare monthly listings of open items and reconcile these listings to bond monies held in trust. In addition, the \$317 in old unidentified bond monies should be turned over to the state Unclaimed Property Section.
2. Perform monthly bank reconciliations.
 3. Issue prenumbered receipt slips for all bonds received and account for the numerical sequence.
 4. Account for the numerical sequence of all police department receipt slips.
- C.1. Require complaint forms to be prenumbered. In addition, the municipal division should work with the police department to ensure records are maintained to account for the numerical sequence of all complaints assigned and issued.
2. Work with the police department to ensure records are maintained to account for the numerical sequence of all traffic and parking tickets issued.
- D. Discontinue the practice of cashing personal checks with court monies.

E. Disburse CVC and POSTC fees in accordance with state law.

Status:

A.,B.1,

B.2,

C.2,

& D. Implemented.

B.3,

C.1.

& E. Not implemented. See MAR No. 12.

B.4. Not implemented. Although not repeated in the current MAR, our recommendation remains as stated above.

STATISTICAL SECTION

History, Organization, and
Statistical Information

TWENTY-FOURTH JUDICIAL CIRCUIT
MUNICIPAL DIVISIONS
HISTORY AND ORGANIZATION

Organization

The Twenty-Fourth Judicial Circuit is composed of Madison, St. Francois, Ste. Genevieve, and Washington counties. The Honorable Kenneth Pratte serves as Presiding Judge. There are twelve municipal divisions within the Twenty-Fourth Judicial Circuit.

The municipal divisions are governed by Chapter 479, RSMo 1994, and by Supreme Court Rule No. 37 titled "Ordinance Violations and Traffic Violations Bureau (TVB)." Section 479.050, RSMo 1994, provides that each municipal division may establish a TVB in which fines and costs are collected at times other than during court and transmitted to the city treasury.

Operating Costs

The operating costs and court salaries of each municipal division are paid by the respective municipality.

Municipal Division Organization, Personnel, and Caseload Information

1. City of Bismarck

Organization

The City Clerk and City Collector are responsible for recording transactions as well as handling collections and disbursements during city office hours. The Court Clerk is responsible for recording transactions as well as handling collections during court night. The police department collects bond monies. The police department transmits bond collections to the City Collector daily. The court maintains a bank account for the deposit of fines, court costs, and bonds. Fines and court costs are disbursed to the city treasury and state monthly. Bond monies are held in the court bank account pending disposition. Court is held once a month. A TVB has been established to receive payments of fines and court costs at times other than during court.

Personnel

Municipal Judge *	Shawn McCarver
Court Clerk **	Vickie Belknap
City Collector	Toba Welch
City Clerk	Margaret Cantrell

* Lenzie Leftridge served as Municipal Judge during the audit period and until November 1, 1999.

** Jennifer Siegenthaler served as Court Clerk during the audit period and until November 1, 1999.

Caseload Information

	<u>Year Ended June 30,</u>	
	<u>1999</u>	<u>1998</u>
Number of cases filed	152	277

2. City of Bonne Terre

Organization

The City Clerk served as the Court Clerk until September 15, 1999, when the positions were divided and a separate Court Clerk hired. The Court Clerk is responsible for collecting receipts and recording transactions on court night. The City Utility Billing Clerk is responsible for receiving payments, recording transactions into the court computer system, and preparing daily bank deposits of fine and cost receipts. The Court Clerk transmits court night collections to the Utility Billing Clerk the day after court. The City Utility Billing Clerk posts court night collections into the computer system. The police department collects bond monies during non-court hours. Bonds are transmitted to a lockbox when the Court Clerk is not present, and the Chief of Police brings them to the Court Clerk the next day. Prior to April 1, 1999, the court maintained a bank account for the deposit of fines and court costs. Since April 1, 1999, fines and court costs have been deposited into the city bank account. Fines and court costs are disbursed to the city treasury and state monthly. Bond monies are deposited in a court bank account pending disposition. Court is held once a month. A TVB has been established to receive payment of fines and court costs at times other than during court.

Personnel

Municipal Judge	Lenzie Leftridge
Court Clerk *	Donna Jennings
Utility Billing Clerk	Melinda Watson

* Gene Archer served as City Clerk/Court Clerk until March, 1998. Tina Miller served as City Clerk/Court Clerk from March 1998 until September 15, 1999.

Caseload Information

	<u>Year Ended September 30,</u>	
	<u>1999</u>	<u>1998</u>
Number of cases filed	1,085	710

3. City of Desloge

Organization

The Court Clerk and Deputy Court Clerk are responsible for recording transactions and depositing receipts, as well as handling collections and disbursements. The police officers collect bond monies. The police officers transmit bond collections to a lockbox as the bonds are received, and the Court Clerk retrieves the bonds from the lockbox daily. The municipal division maintains bank accounts for the deposit of fines, court costs, bonds, Crime Victim's Compensation (CVC) fees, and Judicial Education Fund (JEF) fees. Fines and court costs are disbursed to the city treasury and state monthly. Bond monies are deposited in a court bank account pending disposition. CVC and JEF fees are disbursed monthly from the municipal division's fine and court cost account to the CVC/JEF account. CVC fees due to the state are disbursed from this account to the state monthly. Court is held twice a month. A TVB has been established to receive payment of fines and court costs at times other than during court.

Personnel

Municipal Judge	Shawn McCarver
Court Clerk	Bonnie Smith
Deputy Court Clerk	Linda Simino

Caseload Information

	<u>Year Ended June 30.</u>	
	<u>1999</u>	<u>1998</u>
Number of cases filed	1,220	1,173

4. City of Farmington

Organization

The Court Clerk is responsible for recording transactions as well as handling collections and disbursements of bond monies. While the Court Clerk prepares the deposits, the City Clerk is responsible for depositing court monies into the bank accounts. The City Clerk disburses fees collected to the appropriate agencies. The police officers collect bond monies. The police officers transmit bond collections to a lockbox as the bonds are received, and the Court Clerk retrieves the bonds from the lockbox daily. The Court Clerk transmits fines and court costs to the City Clerk for deposit in the city treasury two or three times a week. Bond monies are deposited by the Court Clerk in a court bank account pending disposition. Court is held three times a month. A TVB has been established to receive payment of fines and court costs at times other than during court.

Personnel

Municipal Judge	Edward Pultz
Court Clerk	Lottie Trotter

Caseload Information

	<u>Year Ended September 30,</u>	
	<u>1999</u>	<u>1998</u>
Number of cases filed	1,827	1,575

5. City of Fredericktown

Organization

The Court Clerk is responsible for recording transactions and handling collections. While the Court Clerk prepares the deposits, the City Treasurer is responsible for depositing court monies into the bank accounts. The Court Clerk and the City Clerk authorize disbursements from the court accounts. The police department collects bond monies at times other than the court's hours of operation. The police department transmits bond collections to the Court Clerk daily. The municipal division maintains bank accounts for the deposit of fines, court costs, and bonds. Fines and court costs are disbursed to the city treasury and state monthly. Bond monies are deposited in a separate court bank account pending disposition. Court is held once a month. A TVB has been established to receive payment of fines and court costs at times other than during court.

Personnel

Municipal Judge *	Patrick O'Laughlin
Court Clerk	Aline Hollinger
City Clerk	Linda Stevens
City Treasurer	Verdon Payne

* Nancy Gaultney served as Municipal Judge until September 1998.

Caseload Information

	<u>Year Ended December 31,</u>	
	<u>1998</u>	<u>1997</u>
Number of cases filed	545	575

6. City of Iron Mountain Lake

Organization

The City Clerk serves as the Court Clerk and is responsible for recording transactions, and depositing receipts, as well as handling collections and disbursements. Bonds are collected by the court from individuals and other entities. Fines, court costs, and bonds are deposited to the city's general account. Court is held once every three months. Although monies are collected at times other than during court, a court order has not been issued to formally authorize the collection of fines and court costs at times other than during court.

Personnel

Municipal Judge	Edward Pultz
City Clerk/Court Clerk *	Gina Warren

* Elsie Lichtenburg served as Court Clerk from April 1995 through March 1997. Angela Henson served as Court Clerk from April 1997 through December 1998. Marlene Cummings served as Court Clerk from January 1999 through September 17, 1999. Martha Lance began as temporary Court Clerk on September 20, 1999. Gina Warren was hired as Court Clerk on November 9, 1999.

Caseload Information

	<u>Year Ended December 31,</u>	
	<u>1998</u>	<u>1997</u>
Number of cases filed	115	62

7. City of Leadington

Organization

The Court Clerk is responsible for recording transactions and depositing receipts, as well as handling collections and disbursements. The Chief of Police also handles the collections of fines and costs. The police department collects bond monies. The police department transmits bond collections to the Court Clerk daily. The court maintains bank accounts for the deposit of fines, court costs, and bonds. Fines and court costs are disbursed by the Court Clerk to the city treasury and state monthly. Bond monies are deposited by the Court Clerk in a court bank account pending disposition. Court is held twice a month. A TVB has been established to receive payments of fines and court costs at times other than during court.

Personnel

Municipal Judge *
Court Clerk **

James Willis
Elizabeth Dill

* Lindell Dunivan served as Municipal Judge prior to March 1999.

** Yvette Smith served as Court Clerk prior to October 1997. Amy Sitton served as Court Clerk from October 1997 through March 1999.

Caseload Information

	<u>Year Ended December 31,</u>	
	<u>1998</u>	<u>1997</u>
Number of cases filed	1,056	953

8. City of Leadwood

Organization

The Court Clerk is responsible for recording transactions, and depositing receipts, as well as handling collections during court, and disbursements. The City Clerk receives payments of fines and costs during city office hours. The police department occasionally collects bond monies. The police department transmits bond collections to the City Clerk daily. Fines, court costs, and bonds are deposited in a court bank account about twice a month. Fines and court costs are disbursed to the city treasury and state monthly. Bond monies are disbursed to the city treasury monthly and remain there pending disposition. Court is held once a month. A TVB has been established to receive payment of fines and court costs at times other than during court.

Personnel

Municipal Judge Lindell Dunivan
Court Clerk Bob Greenlee
City Clerk * Kathy Gilliam

* Tina Lawson served as City Clerk prior to February 1999.

Caseload Information

	<u>Year Ended March 31,</u>	
	<u>1999</u>	<u>1998</u>
Number of cases filed	479	1,021

9. City of Park Hills

Organization

The Court Clerk and one part time Assistant Court Clerk are responsible for recording transactions as well as handling collections. The Court Clerk makes deposits. The police department collects bond monies. The police department transmits bond collections to a lockbox as the bonds are received, and the Court Clerk retrieves the bonds from the lockbox daily. The municipal division maintains bank accounts for the deposit of fines, court costs, and bonds. Fines and court costs are disbursed to the city collector and state monthly. Bond monies are deposited in a court bank account pending disposition. Court is held twice a month. A TVB has been established to receive payments of fines and court costs at times other than during court.

Personnel

Municipal Judge	Shawn McCarver
Court Clerk	Janice Holloway
Assistant Court Clerk*	Tina Robinson (part time)

* Amy Caler and Crystal Caler served as part time Court Clerks prior to August 1998.

Caseload Information

	<u>Year Ended September 30,</u>	
	<u>1999</u>	<u>1998</u>
Number of cases filed	1,819	1,282

10. City of Potosi

Organization

The Court Clerk is responsible for maintaining the court records. The Court Clerk and the City Clerk and her deputies are responsible for recording transactions and depositing receipts, as well as handling collections and disbursements. The police department collects bond monies. The police department transmits bond collections to the City Clerk once a week. The City Clerk deposits the bond monies the same day she receives them from the police department. Fines and court costs are commingled with other city monies and deposited to the city's general account daily. Bond monies are held in a separate bank account pending disposition. Court is held once a month. A TVB has been established to receive payments of fines and court costs at times other than during court.

Personnel

Municipal Judge *	Michael P. Kelly
Court Clerk	Karrie Boyer
City Clerk	Doris Eye

* Ronald Hill served as Municipal Judge prior to December 1999

Caseload Information

	<u>Year Ended June 30.</u>	
	<u>1999</u>	<u>1998</u>
Number of cases filed	409	599

11. City of St. Mary

Organization

The Court Clerk is responsible for recording transactions and depositing receipts, as well as handling collections and disbursements. Bonds are received from defendants and from the county sheriff. The court maintains a bank account for the deposit of fines, court costs, and bonds. Fines and court costs are disbursed to the city treasury and state monthly. Bond monies are held in the court bank account pending disposition. Court is held once a month. A TVB has been established to receive payments of fines and court costs at times other than during court.

Personnel

Municipal Judge	Patrick Elder
Court Clerk*	Linda Barnett

* Margaret Barnett served as Court Clerk prior to January 1998.

Caseload Information

	<u>Year Ended September 30.</u>	
	<u>1999</u>	<u>1998</u>
Number of cases filed	125	172

12. City of Ste. Genevieve

Organization

The City Collector serves as the Court Clerk and is responsible for recording transactions and depositing receipts, as well as handling collections and disbursements. The police department collects bond monies. The police department transmits bond collections to a lockbox daily, and

the Court Clerk retrieves the bonds from the lockbox daily. Fines and court costs, except LET and CVC fees, are commingled with other city monies and deposited to the city's general account periodically. Bond monies, and LET and CVC fees are deposited in a court bank account. The state's portion of CVC and LET, and the city's portion of CVC, is disbursed periodically. Bond monies are held in the court bank account pending disposition. Court is held twice a month. A TVB has been established to receive payments of fines and court costs at times other than during court.

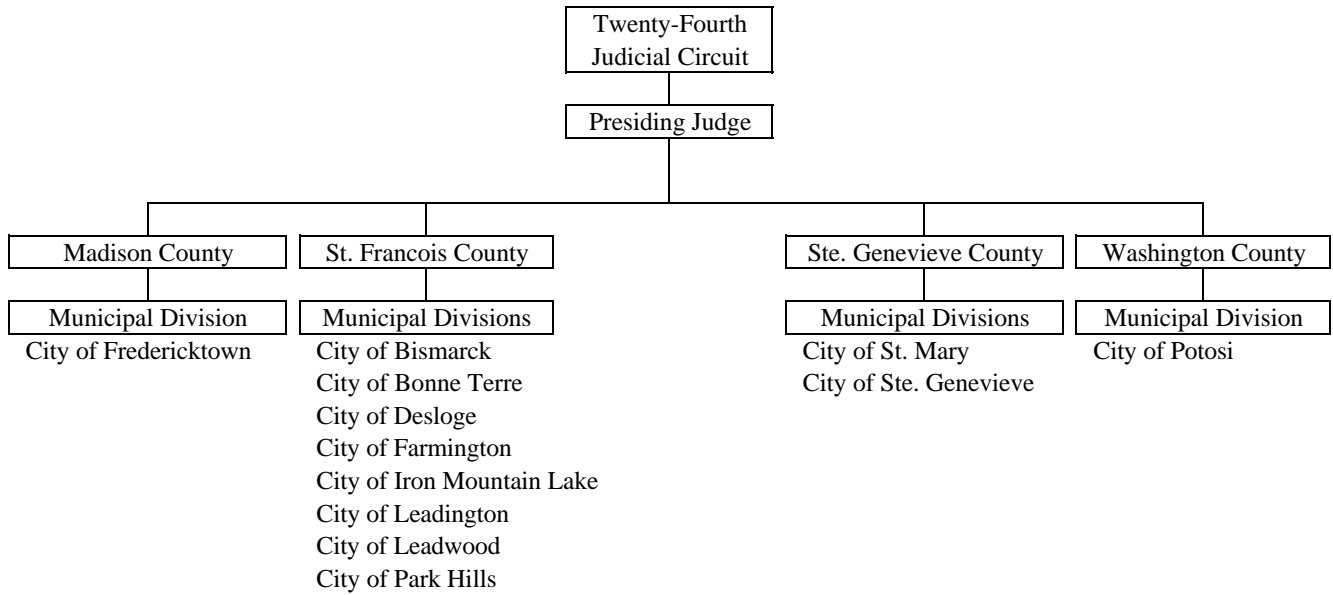
Personnel

Municipal Judge	Suzanne Greminger
City Collector/Court Clerk	Mary Ann Otto

Caseload Information

	<u>Year Ended September 30,</u>	
	<u>1999</u>	<u>1998</u>
Number of cases filed	1,015	789

TWENTY-FOURTH JUDICIAL CIRCUIT
 ORGANIZATION CHART



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