



**Thomas A. Schweich**  
Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of the Thirtieth Judicial Circuit, City of Marshfield Municipal Division

Accounting Controls and Procedures	Accounting duties are not adequately segregated, and neither the Municipal Judge nor other personnel independent of the cash custody and recordkeeping functions adequately supervise or review the work performed. The former Court Clerk stopped issuing manual receipt slips for several months, and monies received were not always recorded and deposited timely or intact. The date and payee were not always documented on manual receipt slips, and manual receipt slips were not always issued in numerical sequence. Monthly lists of liabilities are prepared, but not compared to the reconciled bank account balance, and the bond liability listing is not adequately reviewed to ensure bonds are disbursed in a timely manner.
Records and Reporting	The Court Clerk has not established procedures to ensure all case activity is recorded in the Justice Information System timely and accurately. Some receipt and case records could not be located, and a monthly list of all cases heard is not prepared and filed with the city, as required by state law.

In the areas audited, the overall performance of this entity was **Fair**.\*

American Recovery and Reinvestment Act (Federal Stimulus)	The Thirtieth Judicial Circuit, City of Marshfield Municipal Division did not receive any federal stimulus monies during the audited time period.
-----------------------------------------------------------	---------------------------------------------------------------------------------------------------------------------------------------------------

\*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.