



CITIZENS SUMMARY

Findings in the audit of the Thirteenth Judicial Circuit, City of Columbia Municipal Division

Municipal Procedures	Neither the municipal division nor the ticket-issuing agencies maintain adequate records to account for the numerical sequence or ultimate disposition of parking and traffic tickets issued. Records for some parking and traffic tickets could not be located. The municipal division failed to include various data in monthly summary reports submitted to the city and the Office of State Courts Administrator, resulting in understatement of revenues totaling \$150,000 and cases filed totaling 1,200 for the fiscal year ended September 30, 2012. The municipal division and the Columbia Finance Department (CFD) do not reconcile their respective bond records with the bond records of the other office. Audit staff brought a \$14,000 discrepancy between the bond records of the two offices to the municipal division's attention in April 2013, but as of May 31, 2013, the CFD had not corrected the bond ledger or made any necessary disbursements.
Accounting Controls and Procedures	The municipal division has not adequately segregated accounting duties for parking tickets and does not conduct supervisory reviews comparing the voided and dismissed parking tickets to supporting authorizing documentation. The municipal division does not account for the numerical sequence of receipt transactions, and receipt dates can be changed in the parking ticket and traffic and ordinance case management systems.

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

*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.