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CITIZENS SUMMARY

Findings in the audit of the Thirty-Fifth Judicial Circuit, City of Dexter Municipal Division

Accounting Controls and Procedures	The municipal division does not adequately segregate accounting duties. The Court Clerk performs all duties related to the collection and disbursement of fines, court costs, and bonds, without adequate supervision or review. The Court Clerk does not always deposit bond receipts intact or timely, and does not always timely transmit fines and court costs to the city. The Court Clerk does not prepare a list of liabilities (open bonds) to compare to the reconciled bank balance. At our request, the Court Clerk prepared a list of open bonds at March 31, 2013, which totaled \$644 more than the reconciled bank balance.
Tickets Controls and Procedures	Neither the Police Department nor the municipal division adequately accounts for the numerical sequence and ultimate disposition of traffic tickets issued. The City Attorney does not sign tickets submitted to the municipal division, and amended tickets are not supported by documentation or approval from the City Attorney.
Records and Reporting	The Court Clerk does not have procedures to ensure all case activity is accurately recorded in the case management system. Audit staff tested payments to the municipal division and noted 52 of 495 (11 percent) had incorrect or missing information in the case management system. The Court Clerk does not always prepare complete and accurate monthly reports. Audit staff reviewed the monthly reports submitted to the city and the Office of State Courts Administrator from July 2012 to March 2013 and found for all months the amounts transmitted to the city exceeded the amounts reported, and the differences ranged from \$120 to \$4,047.

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

*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.

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