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CITIZENS SUMMARY

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

Accounting Controls and Procedures	The municipal division has not adequately segregated the handling of municipal division receipts. The Court Clerk performs all duties related to collection and receipting of funds, deposit preparation, and posting fines and court costs received to a computerized system without adequate supervision or review. In the Court Clerk's absence, city personnel collect municipal division receipts, but procedures are not sufficient to ensure all monies are properly transmitted to the Court Clerk for processing. The Court Clerk does not always timely deposit receipts. Audit staff found 6 instances when receipts were held approximately 2 weeks before deposit.
Municipal Division Procedures	Neither the Police Department nor the municipal division adequately accounts for the numerical sequence of tickets issued, making it difficult to ensure all tickets issued are handled properly. The Court Clerk does not file a monthly list of cases heard with the city, as required by state law. The municipal division collects and deposits the \$1 per case Judicial Education Fund fee into city funds without separately accounting for these monies, so it cannot be determined whether the monies have been expended only for the purposes allowed by state law.

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.

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