



CITIZENS SUMMARY

Findings in the audit of the Nineteenth Judicial Circuit, City of Jefferson Municipal Division

Accounting Controls and Procedures	The municipal division does not adequately segregate accounting duties or perform adequate supervisory reviews of accounting records. The Court Clerk and municipal division staff post adjustments and voided transactions without independent approval, and neither the Court Clerk nor the Municipal Judge periodically reviews reports of adjustments and voided transactions. The municipal division does not account for the numerical sequence of receipt numbers assigned by the court computer system; reconcile the composition of receipts to the composition of transmittals; record bond monies, fines, and court costs immediately upon receipt; or transmit the receipts to the city timely or intact.
Municipal Division Procedures	The municipal division does not document final dispositions of cases paid through the violations bureau on the dockets or backer sheets; the Prosecuting Attorney does not review or sign all tickets processed by the municipal division; and the municipal division, Police Department, and Parking Division do not properly account for the numerical sequence of parking and traffic tickets issued. The municipal division assesses a \$35 warrant fee, but there is neither a city ordinance nor statutory provision authorizing this fee. The Court Clerk does not include the penalty portion of parking ticket receipts on monthly reports submitted to the state and does not prepare and file with the city a monthly list of all cases heard.
Computer Controls	Municipal division employees and the Municipal Judge share user identifications and passwords to log on to computers and the computer system. One system user has inappropriate access, and another user has unnecessary access to the computer system, and, as such, these users were able to perform functions in the computer system that were not relevant or appropriate for their job responsibilities.

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.