Findings in the audit of the Twenty-Third Judicial Circuit, City of Pevely Municipal Division

Bond Account Liabilities	The court administrators have not adequately reviewed the status of open bonds. The list of open bonds includes 22 bonds that are over 10 years old, with 7 bonds dating back to 2000. We reviewed case files for 15 bonds on the open bond list and determined 2 bonds (totaling $2,000) should have been transmitted to the city and 7 other bonds (totaling $2,500) should have been refunded to the person posting the bond. If disbursement is appropriate, but proper payees cannot be located, the monies should be disposed of in accordance with 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.