



CITIZENS SUMMARY

Findings in the audit of the Eleventh Judicial Circuit, City of New Melle Municipal Division

Accounting Controls and Procedures

The audit found 2 cash bonds, totaling \$415, received by the Police Department were not deposited. Audit work was made more difficult by the multiple records maintained by the municipal division, Police Department, and city; discrepancies among the various records; and disorganization of and lack of sufficient details in some records. Neither the municipal division nor city personnel adequately supervise or review accounting functions and records. The municipal division lacks adequate procedures to ensure all monies received are receipted, recorded, and deposited properly. The Police Department does not maintain a complete log of bond forms issued, issue bond forms in sequential order, or account for the numerical sequence of bond forms issued. The former Court Administrator did not disburse several bonds to the city or timely issue refunds, and the municipal division does not maintain a complete record of bond activities. The Police Department collects a \$15 bond processing fee, but state law does not allow for this fee.

Municipal Division Procedures

The municipal division and the city lack procedures to track traffic tickets issued and the related fines and court costs to determine whether excess revenues should be distributed to the state Department of Revenue per Section 302.341.2, RSMo. Neither the Police Department nor the municipal division adequately accounts for the numerical sequence and ultimate disposition of traffic tickets issued, the Prosecuting Attorney does not sign all tickets processed by the municipal division, and the Municipal Judge does not approve all ticket dispositions. The municipal division could not locate several municipal division records we requested during the audit.

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

*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.