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Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the Forty-Second Judicial Circuit, City of Bourbon Municipal Division

Accounting Controls and Procedures	The Court Clerk is primarily responsible for all duties related to collecting and disbursing monies, and the Municipal Judge does not document his review. At least \$337 was received but not recorded in the Justice Information System (JIS) and therefore could not be traced to deposits in the municipal court bank account. The Court Clerk does not record manual receipt slips in the JIS in a timely manner in the order received, reconcile the composition of receipts (cash, check, or money order) to the composition of deposits, or restrictively endorse checks and money orders immediately upon receipt.
Bank Reconciliations and Liabilities	The Court Clerk does not reconcile the bank account timely or follow up on reconciling items and outstanding checks. The Court Clerk does not prepare a list of liabilities for comparison to the reconciled bank account balance and is unable to agree liabilities to the account balance. At our request, the Court Clerk prepared a list of liabilities but was unable to determine why the list of liabilities was \$1,012 less than the reconciled bank balance.
Monitoring of Excess Revenues	The city does not accurately assess whether it owes excess revenues from traffic tickets to the state. Our review determined the city likely owes between \$34,718 and \$59,155 to the Department of Revenue for the 2 years ended June 30, 2013.
Ticket Controls and Procedures	Neither the Police Department nor the municipal division adequately accounts for the numerical sequence and ultimate disposition of traffic tickets issued. Our review of tickets issued during the year ended June 30, 2013, identified three unaccounted for tickets. Police Department personnel indicated these tickets had been lost, but had no record of these tickets. The City Prosecuting Attorney does not sign tickets submitted to the municipal division, which increases the risk of improper handling of tickets and related monies.
Bad Checks	The municipal division lacks adequate procedures to account for and monitor the disposition of all bad checks submitted to the municipal division for collection, so there is no assurance all bad check complaint are processed timely. We reviewed five bad check complaints and identified an average lag of 331 days between the date of the complaint and the initial court date.

Accrued Costs

The Court Clerk does not consistently follow up on fines, court costs and restitution owed to the municipal division. For the 10 open cases we reviewed: warrants had been issued on 2 cases but were not active; 2 cases remained on the accrued costs report although the defendant was deceased; 2 defendants were behind on payments but there was no indication the Court Clerk had followed up on the cases for non-payment; and 1 case remained on the accrued costs reports although the defendant had stopped making payments to a business and the business had closed.

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.

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