



**Thomas A. Schweich**  
Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of the Thirty-Seventh Judicial Circuit, City of West Plains Municipal Division

Municipal Division Records	Municipal division records are not maintained in an accurate, complete, and organized manner. We identified numerous discrepancies between manual records and electronic records, so we have no assurance the court properly handled transactions. Court administrators do not always accurately or timely post receipts to the case management system or reconcile case information to manual receipt slips and deposit records. Court Administrators do not always assess fines and court costs in accordance with the violation bureau schedule, Municipal Judge's orders, or plea agreements. In 4 cases related to 2 defendants, fines and court costs totaling \$825 were waived with no evidence the Municipal Judge authorized the waivers. Court administrators do not ensure approved plea agreements are maintained in the case files, and the municipal division does not have adequate procedures to properly monitor the status of cases through final disposition. The court administrators could not locate 20 manual case files requested during the audit.
Accounting Controls and Procedures	Court administrators do not adequately monitor accrued costs and do not periodically reconcile the manual accrued costs report to balances recorded in the case management system. Some balances were overstated, while others were understated. The municipal division does not adequately segregate duties or perform adequate independent reviews of accounting records. The municipal division does not ensure noncash transactions are properly documented in the case management system. During the year ended March 31, 2014, court administrators made 314 noncash transactions totaling \$19,699.
Municipal Division Procedures	Neither the police department nor the municipal division adequately accounts for the ultimate disposition of all traffic tickets, and the municipal division does not maintain adequate records to account for all parking ticket payments received. The municipal division has not provided a report of traffic violation tickets and associated fines and court costs revenues to the city for inclusion in the calculation and reporting required in the city's annual financial report filed with the State Auditor's office. The city's fiscal year end March 31, 2014, financial report did not provide an accounting of the percent of annual general operating revenue from fines and court costs related to traffic violations as required by Section 302.341.2, RSMo.

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.

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