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CITIZENS SUMMARY

Findings in the audit of the Thirty-Ninth Judicial Circuit, City of Kimberling Municipal Division

Accounting Controls and Procedures	The municipal division does not have an adequate segregation of accounting duties or independent review processes in place. The Court Clerk does not adequately monitor accrued costs owed to the municipal division and does not utilize a system generated report of balances due to review accrued costs. We determined 7 cases had differences between the balances reported in the manual case file and the balances shown in the computerized system. The municipal division does not reconcile manual receipt slips issued to manual receipt slips recorded in the computerized system. Also, the Court Clerk, who handles and has access to monies, is not covered by the city's bond.
Municipal Division Procedures	The Prosecuting Attorney does not always sign tickets, does not sign any plea agreements to amend violations submitted to the municipal division, and does not clearly document his approval of dismissed tickets. The Court Clerk is allowed to dismiss traffic violations issued for no proof of insurance but there is no indication the dismissals are reviewed by the Prosecuting Attorney to ensure their propriety. The municipal division does not maintain case records in a complete and accurate manner, and assesses a potentially improper \$25 warrant fee for each warrant issued. According to municipal division records, warrant fees collected totaled approximately \$1,500 during the year ended December 31, 2013. 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.

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.

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