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CITIZENS SUMMARY

Findings in the audit of the Twenty-Fifth Judicial Circuit, City of Dixon Municipal Division

Accounting Controls and Procedures

Neither the Municipal Judge nor city personnel perform adequate supervisory or independent reviews of accounting functions and records. In addition, neither the Court Clerk nor city personnel reconcile manual receipt slips issued to receipts recorded in the computer system. The municipal division does not regularly document the reasons for and approval of waivers of amounts due, and supporting documentation for some community service transactions was inadequate. We identified problems with 6 of the 12 noncash transactions reviewed. Additionally, the Court Clerk does not always deposit bond monies or transmit fines and court costs to the City Collector timely. Police Department personnel issue generic unnumbered bond forms, and do not maintain a log to account for bond forms issued. Further, the municipal division does not maintain adequate bond records or provide reports of bond dispositions or open status to the City Clerk. As of February 2015, the municipal division had not properly disbursed bonds totaling \$16,404 collected through September 30, 2014.

Municipal Division Procedures

Numerous errors contained in monthly reports of municipal division collections generated by the Court Clerk have resulted in the submission of inaccurate reports of municipal division activities to the Office of State Courts Administrator and the city. Differences between actual amounts collected and amounts reported occurred because (1) monthly reports generated include only part of each month's activities, (2) court surcharges were inaccurately programmed in the computer system, and (3) warrant fees were not recorded in the computer system. Because the city disburses Crime Victims' Compensation and Peace Officers Standards and Training surcharges to the state based on the monthly reports, the city has disbursed incorrect amounts to the state. Additionally, the municipal division increased court costs by \$3 in September 2013 without statutory authority to do so, and the court assesses a potentially improper \$50 warrant fee. Also, the municipal division does not have procedures in place to identify traffic violation tickets and the associated fines and court costs collected and transmitted to the city for inclusion in the city's annual report submitted to the State Auditor's office. This information is necessary for the city to determine whether excess revenues should be distributed to the state Department of Revenue. The municipal division and the Police Department do not work together to ensure the numerical sequence and ultimate disposition of all tickets issued are accounted for properly.

Computer Controls

The municipal division does not periodically back up the data in the computer system and the current Court Clerk uses the same user identification and password to log onto the computer system as used by the former Court Clerk who resigned in December 2013.

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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