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CITIZENS SUMMARY

Findings in the audit of Foristell Municipal Court

Background	The Foristell Municipal Court audit was completed as part of the Municipal Courts Initiative of the State Auditor's Office. The Municipal Courts Initiative adds additional areas of review to the standard court audit process. In addition to reviewing financial transactions, accounting practices, and compliance with court rules and state law, auditors also reviewed statistical information, tickets and other penalties, to identify activities and other practices that may impair impartiality or damage the court's credibility with citizens.
Accounting Controls and Procedures	Court personnel lack adequate procedures to record collections of fines, court costs, and bonds timely and do not transmit bond collections for deposit in a timely manner. Accurate bank reconciliations are not prepared, a list of liabilities is not reconciled to the cash balance, and unreconciled differences in accounting records are not properly investigated and resolved. Additionally, the court lacks a formal administrative plan to collect money owed to the court and does not adequately monitor accrued costs.
Municipal Division Procedures	The court failed to detect numerous errors in monthly reports of court activity submitted to the Office of State Court Administrator. Tickets processed by the court and plea agreements signed by defendants do not always reflect approval by the prosecuting attorney. The court assesses two potentially improper fees related to a person's failure to appear in court for a traffic violation that may not be authorized by state law. The court also did not have adequate procedures to ensure accurate calculations of revenue from traffic violations, causing an initial calculation that underreported revenue by more than \$77,000.

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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