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CITIZENS SUMMARY

Findings in the audit of the Joplin Municipal Division

Accounting Controls and Procedures	Joplin's municipal division lacks proper review of its case management system to ensure that changes made by clerks in the system are necessary and appropriate. Records for noncash transactions, such as tracking community service hours and recording jail time, are not properly documented, and auditors identified numerous transactions in the case management system that were not supported by court orders. Clerks also failed to timely record and transmit some cash payments for deposit. Amounts owed to the division are not effectively monitored.
Liabilities	The division has inadequate procedures to ensure that bonds and restitution payments are handled properly and there are differences between city and division bond and restitution records. Personnel fail to routinely review open bonds, and held some that should have been paid out. The division does not properly track restitution payments, resulting in instances of untimely or inaccurate payments to victims.
User Access	The division fails to properly restrict access to its electronic data. In February 2015, 310 city and court users had access to the case management system, but 120 of those were improper. Eighty-nine users had been terminated or resigned, and 25 users were unknown to the city's human resources personnel.
Case Disposition and Warrants	The division lacks procedures to monitor court clerks' changes in the case management system. No review is conducted after clerks void cases, and some case files lack clear documentation of final outcomes. Details of cases closed and amounts written off are not retained. The division also lacks documentation showing that all warrants were authorized by the municipal judge and issued timely.
Municipal Division Controls and Procedures	The division fails to comply with state law or Joplin's city code in assessing a number of fees. For example, the division assesses a \$25 failure to appear fee without filing charges for a violation. The division does not identify traffic tickets and associated fines and costs collected or provide this information to the city. The division has also failed to properly maintain and update employment policies and has submitted inaccurate monthly reports to city and state officials.

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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