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# CITIZENS SUMMARY

## Findings in the audit of Winfield Municipal Division

Background	The Winfield Municipal Division 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	The municipal division employs only one person, the court clerk, who performs all duties relating to collecting, recording, and transferring court payments for deposit. The city lacks any independent review of the court clerk's accounting records. Payments made to the court are not transmitted intact or timely to the city for deposit, and procedures to record and reconcile bond payments are not adequate. The municipal division lacks a formal plan to collect and monitor unpaid amounts and individual payment plans are not documented.
Municipal Division Procedures	The municipal division failed to detect errors in monthly reports submitted to the Office of State Courts Administrator and the city, which both over- and underreported collections. Oversight for processing traffic tickets is not adequate, some tickets and plea agreements do not reflect approval by the prosecuting attorney, and case activity does not always agree between electronic and manual records.
Monitoring of Excess Revenue	Procedures related to the calculation of excess revenues are not adequate to ensure compliance with state law. The city inaccurately calculated its 2014 revenue from traffic violations and reported that it had no excess revenue due to the Department of Revenue. Auditor calculations show the city owes \$30,686 in excess revenues for traffic payments collected in 2014.
Vehicle Stop Monitoring	The city did not retain adequate records to support 2014 vehicle stop data reported to the Attorney General's Office, which prevented the State Auditor's Office from reviewing the accuracy of the data.

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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