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CITIZENS SUMMARY

Findings in the audit of Mosby Municipal Division

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| Background | <p>The City of Mosby discontinued municipal court operations in September 2015. Pending cases were transferred to the Clay County Circuit Court. Audit findings relate to division operations prior to the court's dissolution.</p> <p>The Mosby Municipal Court Division audit was completed as part of the Municipal Courts Initiative of the State Auditor's Office. The Initiative adds additional areas of review to the standard court audit process to identify activities and other practices that may impair impartiality or damage the court's credibility with citizens.</p> |
| Accounting Controls and Procedures | <p>The municipal judge and city personnel failed to perform adequate supervisory or independent reviews of the accounting functions and records of the municipal court's only employee, the court administrator. The court administrator did not deposit payments timely and often withheld cash from deposits to make change for other transactions, creating a risk of loss, theft or misuse of funds. The court administrator also did not prepare a list of bond liabilities each month to compare to the bank account balance, and auditors found an excess balance of \$7,776 in unidentified money.</p> |
| Municipal Division Procedures | <p>The municipal judge did not approve all case dispositions or maintain a docket sheet for each case, as required by court rules. The prosecuting attorney did not always sign tickets processed by the court, and auditors found that 48 of 60 tickets reviewed did not have the prosecutor's signature. The court administrator was allowed to dismiss certain traffic violations without review by the prosecuting attorney, increasing the potential for tickets to be handled improperly. The municipal court also assessed a potentially improper \$50 warrant for failure to appear in court and/or pay amounts due, although state law does not authorize the fee.</p> |
| Monitoring of Excess Revenues | <p>Procedures related to the calculation of excess revenues are not adequate to ensure compliance with state law. The city improperly calculated and overstated revenues from traffic violations by at least \$13,762. The city also overstated its general operating revenue by approximately \$93,750.</p> |

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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