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CITIZENS SUMMARY

Findings in the audit of Foley Municipal Division

Background	The Foley 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	Significant weaknesses in accounting controls and procedures of the municipal division provide no assurance that payments received were appropriately recorded, deposited and distributed. The same employee serves as the court clerk and city clerk, and neither the municipal judge nor city personnel adequately review the clerk's accounting functions and records. Auditors identified numerous discrepancies among accounting records and the clerk was unable to account for \$700 cash withdrawn. The clerk did not properly disburse Crime Victims Compensation fees pursuant to state law.
Municipal Division Procedures	Monthly reports submitted to the Office of State Courts Administrator (OSCA) and the city were inaccurate and did not report collections totaling \$13,540. The municipal judge does not review the final disposition of each case and the prosecuting attorney does not sign all tickets processed by the municipal division. The municipal division also assesses two potentially improper fees without statutory authority, a \$100 fee for failure to appear when a defendant misses a court appearance for a traffic violation and a \$25 warrant fee.
Monitoring of Excess Revenues	The city failed to accurately calculate excess revenues from traffic violations, and based on auditors' calculations, at least \$209,057 should have been remitted to the Department of Revenue for 2014.

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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