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CITIZENS SUMMARY

Findings in the audit of Bella Villa Municipal Division

Accounting Controls and Procedures	The municipal judge and city personnel do not perform adequate reviews of accounting functions and records of the municipal division's only employee. The division does not always deposit monies collected timely, and the court administrator does not prepare monthly lists of liabilities for comparison to the reconciled bank account balance. As a result, liabilities are not adequately reviewed to ensure bonds and other monies are disbursed timely. The police department and municipal division do not work together to account for the numerical sequence of bond forms issued. The court administrator does not periodically review accrued fines, costs, and restitution owed to the division and payment plans are not created for all unpaid amounts, as required by court operating rules.
Municipal Division Procedures	The division does not file monthly reports of cases heard with the city, preventing the city from effectively monitoring division activity and ensuring monies are properly remitted. The division also lacks adequate procedures to ensure case activity is accurately recorded in the case management system for all cases filed against the same defendant, increasing the risk that cases could be overlooked or improperly handled. Of 60 cases reviewed, statuses for 40 cases were not adequately documented. The prosecuting attorney did not file an information (a document charging a defendant with a violation) with the division for the prosecution of failure to appear ordinance violations, and his approval to file charges on traffic tickets is not always clearly documented. The division also does not periodically review user access to the case management system to ensure access rights remain appropriate. Auditors identified two accounts of former employees that remained active.
Monitoring of Excess Revenues	The city failed to accurately calculate excess revenues due to the Missouri Department of Revenue (DOR) for the fiscal year ended June 30, 2015, and had not made any payments as of April 21, 2016. Auditors identified several mistakes in the city's calculations, but system coding errors prevented auditors from determining precisely how much the city owes to the DOR.

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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