



Findings in the audit of Sparta Municipal Division

Accounting Controls and Procedures	Neither the municipal division nor city personnel perform adequate supervisory or independent reviews of accounting functions and records. The municipal division used receipt slips that were not prenumbered. The former Court Clerk did not always record or deposit monies timely, and did not have procedures to identify and compare liabilities to reconciled bank balances. The municipal division did not have adequate procedures to monitor and review accrued costs owed to the municipal division, including fines, court costs, fees, and court-ordered restitution.
Municipal Division Procedures	The municipal division and the city police department did not work together to ensure the numerical sequence and ultimate disposition of all tickets issued were accounted for properly. Information recorded in the Police Department's computerized system was incomplete and inaccurate for some tickets. The municipal division does not always accurately document the final disposition of cases in court records and final disposition is not always approved by the Municipal Judge. The municipal division assesses a potentially improper \$25 warrant fee for each warrant issued for failure to appear, and warrants are not always issued timely. The municipal division did not submit accurate monthly reports of collections to the state and city. The municipal division does not have procedures in place to identify minor traffic violation tickets and the associated fines and courts costs collected so that city officials can accurately calculate whether the city owes excess revenues to the Missouri Department of Revenue (DOR). In addition, the city's procedures to calculate whether excess revenues are due to the DOR are not adequate to ensure compliance with state law.
Electronic Data Security	The municipal division does not periodically back up electronic data leaving division records at risk of loss or destruction, and the Police Department did not periodically test weekly backup data. All municipal division and city personnel who used municipal division computers shared the former Court Clerk's user identification and password. As a result, municipal division and police department records are not adequately protected and are susceptible to unauthorized access or loss of 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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