



# CITIZENS SUMMARY

## Findings in the audit of Rich Hill Municipal Division

Accounting Controls and Procedures	Accounting controls need improvement and accountability for tickets and bond forms is not adequate. Neither the municipal division nor city personnel perform adequate supervisory or independent reviews of accounting functions and records. Additionally, the Police Department and the municipal division have not developed adequate procedures to account for the numerical sequence or ultimate disposition of tickets issued. The Police Department also issues unnumbered bond forms and the bond log maintained by the municipal court is not complete. A monthly listing of bond liabilities (open bonds) is not prepared and reconciled with the bonds held in the city's bank account. The Court Clerk also does not adequately monitor accrued costs, including fines and court costs, incarceration costs, and court-ordered restitution.
Prosecuting Attorney Approval	The Prosecuting Attorney personally signs all traffic tickets processed by the court, but one of 14 tickets tested by auditors was not signed by the Prosecuting Attorney. Additionally, the Prosecuting Attorney's approval of dismissed traffic tickets is not always documented.
Excess Revenues	The municipal division does not have procedures in place to identify minor traffic violation tickets and the associated fines and court costs collected. In addition, the city did not perform any calculations to determine if excess revenues are due to the Department of Revenue.

In the areas audited, the overall performance of this entity was **Good**.\*

\*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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