



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the Fifteenth Judicial Circuit, City of Lexington Municipal Division

Accounting Controls and Procedures	The municipal division has not adequately segregated accounting and record-keeping duties and neither the Municipal Judge nor city personnel perform supervisory or independent reviews of municipal division accounting functions and records. The Court Clerk also uses facsimile signature stamps on checks and bond forfeiture documents without supervisory control or review. The police department issues generic unnumbered bond forms, does not maintain a log of bonds received, and does not always issue prenumbered receipt slips. Additionally, the Court Clerk does not retain monthly lists of bond liabilities or compare them to the reconciled bond bank account balance.
Municipal Division Procedures	Neither the police department nor the municipal division has developed adequate procedures to account for the numerical sequence or ultimate disposition of tickets issued. In addition, the municipal division does not assess or collect the \$3 Sheriffs' Retirement surcharge in compliance with state law.

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.

All reports are available on our Web site: auditor.mo.gov