



# CITIZENS SUMMARY

## Findings in the audit of Ferguson Municipal Division

Unaccounted Monies	Receipts totaling at least \$1,426 are unaccounted for. Because some essential records were altered, deleted, or could not be located, it cannot be determined if additional monies may be missing.
Municipal Division Records	Municipal division records were not maintained in an accurate, complete, and organized manner. The municipal division did not ensure court records were maintained in accordance with court operating rules and access to these records was restricted to court personnel only. In addition, the municipal division did not have an adequate system in place to track the location and custody of municipal division records.
Case Management System Controls	The municipal division does not have adequate controls and procedures to ensure all case activity is properly recorded in the computerized case management system (CMS). Several key system controls were either missing or overridden, and compensating independent review was not adequate.
Accounting Controls and Procedures	The municipal division had not adequately segregated accounting duties and adequate supervisory reviews of accounting records were not performed. Fines and court costs were not always assessed in accordance with the violation bureau (VB) schedule and court personnel did not ensure only authorized violations were handled through the VB. The municipal division did not ensure noncash transactions are properly documented and had not established procedures for the review and approval of noncash, voided, and deleted transactions in the CMS by persons independent of the receipting process. The municipal division did not have adequate procedures to follow up on bonds with negative amounts included on the monthly bond liability lists.
Municipal Division Procedures	Some operating orders were not dated to show the effective date and many policies and procedures were not in writing. The Prosecuting Attorney did not sign all tickets processed by the municipal division and approval of amended and dismissed tickets was not always clearly documented. The police department and the municipal division should work together to account for the numerical sequence of bond forms issued. Monthly reports submitted to the Office of State Courts Administrator and the city were inaccurate. During the year ended June 30, 2015, the municipal division collected approximately \$26,000 in illegal warrant recall, non-prosecution, and letter fees. The city has repealed these fees and they are no longer assessed. The municipal division does not disburse collections in accordance with the municipal hierarchy established by court operating rule. Controls over the Municipal Judge's signature stamp were not sufficient.

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## Ticket Accountability

The police department, public works code enforcement division, and the municipal division need to maintain adequate records to ensure the numerical sequence and ultimate disposition of all tickets, including arrest notifications, uniform citations, complaints, and housing citations issued for violations of municipal ordinances are accounted for properly.

In the areas audited, the overall performance of this entity was <b>Poor</b> .*
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\*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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