



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Sixth Judicial Circuit - Village of Ferrelview Municipal Division

Background	In August 2017, the Board of Trustees of the Village of Ferrelview voted to discontinue the village's municipal division. Pending traffic tickets were dismissed and court personnel either applied bond monies on hand to fines and court costs due or refunded the bonds. Final dissolution of the court is pending resolution of defendant licensing issues with the Department of Revenue, final storage of court files, and closure of court bank accounts. The Court Clerk position will be eliminated effective February 28, 2018. The village continues to employ a Police Chief, although he was suspended indefinitely with pay in December 2017. The Board's plan for future law enforcement activities is uncertain. Some findings in the report focus on issues that need resolution before final dissolution can occur or are required by law to be resolved, and include recommendations. Other findings do not contain recommendations due to the municipal division having been dissolved and the police department is no longer issuing traffic tickets.
Excess Revenues	The calculation of excess revenues by the village for 2016 shows the statutory percentage of court revenues allowed to be retained was exceeded. Approximately \$30,000 was calculated as the excess, but no money has been remitted to the Department of Revenue (DOR) as required. Adequate documentation was not retained to support the calculations and the Village Treasurer, who also serves as the Court Clerk, indicated some errors may exist in the amounts used in the calculation. Excess revenues calculations were not prepared for 2013 to 2015 so it is unclear if any excess revenues were due to the DOR for those years.
Liabilities	Unidentified balances exist in the municipal division bank accounts. Although the municipal division has ceased collections of fines and court costs and no longer receives bond monies, the bank accounts used to account for these functions still have balances. Since the court is now dissolving, the municipal division will need to determine the disposition of this money.
Municipal Division Procedures	Neither the Municipal Judge nor village personnel performed supervisory or independent reviews of accounting functions and records. Proper segregation of duties within the municipal division was not possible because the Court Clerk is the only municipal division employee. The Prosecuting Attorney did not sign 19 of 60 tickets we tested.
Ticket Accountability	Neither the police department nor the municipal division had developed adequate procedures to account for the numerical sequence or ultimate disposition of tickets issued. In addition, numerous tickets were unaccounted for during the audit period.

Due to the nature of this report, no overall rating has been provided.