



CITIZENS SUMMARY

Findings in the audit of Thirty-Seventh Judicial Circuit - City of Winona 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 performed supervisory or independent reviews of accounting and bank records. The municipal division does not have adequate receipting, recording, and depositing procedures in place. The police department has not established adequate transmitting procedures. The city and municipal division's procedures regarding bank reconciliations and liabilities need improvement. Police department personnel issue generic unnumbered bond forms, do not maintain a log of bonds received, and do not always issue prenumbered receipt slips for bonds received. The municipal division and the city have little assurance that certain court surcharges were properly used in compliance with state law. The Court Clerk does not periodically review accrued costs owed to the municipal division. The municipal division change fund is not maintained at a constant amount.
Municipal Division Procedures	The Municipal Judge does not always approve the final disposition of cases brought before the court or the fines handled through the Violation Bureau. Controls over the Municipal Judge's signature stamp are not sufficient. Municipal division case records are not maintained in an accurate and complete manner. The police department and the municipal division do not work together to ensure the numerical sequence and ultimate disposition of all tickets issued are accounted for properly. Adequate notice is not provided to defendants prior to bond forfeiture hearings as required by state law. The municipal division has not reviewed and determined how to disburse Court Automation Fund fees that were collected until late February 2017, when collection of the fee was determined to be inappropriate and discontinued. The Municipal Judge has not issued a court order for the schedule of fines and court costs to be collected on tickets paid through the Violation Bureau.
Excess Revenues	The city does not have adequate support for its 2016 excess revenues calculation resulting in no excess revenues owed to the Department of Revenue. However, our calculations resulted in excess revenues of at least \$21,987 owed to the Department of Revenue.
Electronic Data Security	Controls over municipal division computers are not sufficient.

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

*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.