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Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of Sixteenth Judicial Circuit - City of Sugar Creek Municipal Division

Accounting Controls and Procedures	Neither the Municipal Judge nor city personnel perform adequate supervisory or independent reviews of accounting functions and court records. Municipal division receipts are not transmitted timely to the city for deposit. Adjustments posted in the electronic case management system are not properly documented and the municipal division has not established procedures to ensure adequate supporting documentation is maintained to support these adjustments. The municipal division has not established a formal administrative plan for the collection of court debt and does not adequately monitor accrued costs, including fines, court costs, and incarceration costs.
Municipal Division Procedures	Procedures related to municipal division monthly reporting, organization and retention of records, Prosecuting Attorney approval, warrants issued, and fine and court cost assessment need improvement. The Court Clerk did not submit accurate monthly reports of municipal division activity to the Office of State Courts Administrator. Municipal division records are not maintained in an accurate, complete, and organized manner and in accordance with court operating rules. The Prosecuting Attorney does not sign all tickets processed by the municipal division and the Prosecuting Attorney's approval of amended and dismissed tickets is not always clearly documented. The Municipal Judge does not sign all warrants issued. The municipal division does not assess certain fines and court costs in compliance with state law.
Ticket accountability	Neither the city police department nor the municipal division has developed adequate procedures to account for the numerical sequence or ultimate disposition of tickets issued.

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

\*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.