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# CITIZENS SUMMARY

## Findings in the audit of Thirtieth Judicial Circuit - City of Seymour 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 Court Clerk does not periodically review accrued costs owed to the municipal division. The municipal division and the city have little assurance that the law enforcement training surcharge was properly used in compliance with state law.
Municipal Division Procedures	Municipal division case records are not maintained in an accurate, complete, and organized manner. The Municipal Judge does not always approve the final disposition of cases brought before the court or the fines handled through the Violation Bureau. The Municipal Judge's approval of dismissed tickets is not always documented. The municipal division and the police department do not work together to ensure the numerical sequence and ultimate disposition of all tickets issued are accounted for properly. 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. The Court Clerk does not file a monthly report of cases heard with the city.
Electronic Data Security	The municipal division has not established adequate passwords controls to reduce the risk of unauthorized access to computers and data. Security controls are not in place to lock computers after a specified number of incorrect logon attempts.

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.