



**Nicole Galloway, CPA**  
Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of the Tenth Judicial Circuit - City of Monroe City 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 perform supervisory or independent reviews of municipal division accounting and court records. The municipal division does not reconcile receipts slips issued for court receipts in the city's financial accounting system to the case management system to ensure all monies are properly recorded. Police department personnel cannot account for all bonds received. Generic unnumbered bond forms are issued and recorded on a log. Prenumbered receipt slips are issued for bond payments received; however, the receipt slip number is not posted to the log. 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 and court costs.
Court Costs	The municipal division does not assess certain court costs in compliance with city ordinance and state law.

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.