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# CITIZENS SUMMARY

## Findings in the audit of the Twenty-First Judicial Circuit, City of Bel-Ridge Municipal Division

Accounting Controls and Procedures	Neither the Municipal Judge nor other city personnel independent of the cash custody and record-keeping functions provides an adequate independent or supervisory review of the work performed by the Court Clerk. Neither municipal division nor city personnel perform monthly reconciliations of the municipal division's bank account. Credit card payments received are not recorded timely in the Judicial Information System and are not reconciled to deposits on the bank statements or reports of credit card transactions. The Court Clerk does not account for the numerical sequence of bond forms issued or reconcile bond forms to the bond ledger. The Court Clerk does not periodically review accrued costs owed to the municipal division.
Municipal Division Procedures	The municipal division has not established procedures to periodically review the status of open items. The municipal division has not established adequate procedures to manage open cases. The Municipal Judge does not always document her approval of the final disposition of cases brought before the court or the fines handled through the violation bureau. 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 division does not maintain case records in a complete manner.
Excess Revenues	The city did not timely prepare and submit the financial report addendum containing excess revenue calculations.

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.



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**Recommendations in the audit of Twenty-First Judicial Circuit, City of Bel-Ridge  
Municipal Division**

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**Accounting Controls and  
Procedures**

The City of Bel-Ridge Municipal Division:

- 1.1 Ensure independent reviews are performed of accounting records and electronic case records.
- 1.2 Perform monthly bank reconciliations and reconcile the list of liabilities to the reconciled bank balance. Any differences should be promptly investigated and resolved. After sufficient efforts are made to resolve differences, any money remaining unidentified should be disposed of in accordance with state law.
- 1.3 Ensure credit card transactions are recorded timely in the JIS and reconciled to the credit card transaction reports and deposits. In addition, the numerical sequence of bond forms should be accounted for and bond receipts reconciled to deposits.
- 1.4 Establish procedures to monitor accrued costs.

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**Municipal Division  
Procedures**

The City of Bel-Ridge Municipal Division:

- 2.1 Routinely review the list of open items and disburse or dispose of monies as appropriate.
- 2.2 Ensure summonses and warrants are issued after defendants fail to appear at court.
- 2.3 Ensure the Municipal Judge reviews and approves the final disposition on all case files.
- 2.4 Work with the police department to ensure the numerical sequence and ultimate disposition of all tickets is accounted for properly.
- 2.5 Ensure necessary records are retained.

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**Excess Revenues**

The Bel-Ridge Municipal Division work with the city to ensure the addendum is prepared annually and submitted to the SAO by the statutory due date.