



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the Thirty-Eighth Judicial Circuit - City of Clever Municipal Division

Accounting Controls and Procedures	Municipal Division employees do not always deposit receipts timely. Because the city has not established a separate fund or accounting for 3 court costs collected, the municipal division and the city have little assurance these court costs were properly used in compliance with state law.
Case Dispositions	The Municipal Judge does not always approve the final disposition of cases brought before the court or the fines handled through the Violation Bureau.

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.



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RECOMMENDATION SUMMARY

Recommendations in the audit of the Thirty-Eighth Judicial Circuit - City of Clever Municipal Division

Accounting Controls and Procedures

The City of Clever Municipal Division:

- 1.1 Ensure receipts are deposited timely.
- 1.2 Work with the city to ensure court costs collected for restricted purposes are adequately tracked or deposited into a separate bank account and used for statutorily allowed purposes.

Case Dispositions

The City of Clever Municipal Division ensure the Municipal Judge signs all court dockets.