



Findings in the audit of the Twenty-Fourth Judicial Circuit, City of Desloge Municipal Division

Missing Money

The former Court Administrator failed to deposit at least \$3,886 that was receipted and/or recorded from July 1, 2020, to October 11, 2022, and the money is missing. The former Court Administrator did not deposit at least \$1,568 in cash recorded on manual receipt slips from June 2021 through October 2022. Additionally, she did not deposit fines and costs, totaling \$1,349.50 in cash, collected from 10 defendants, and failed to deposit \$508.50 in cash collected from 5 defendants whose transactions were entered into the court system as non-monetary judicial order transactions. The former Court Administrator improperly recorded and did not deposit \$413 in cash court payments placed in the city's after hours drop box, and altered the fines and costs due written on at least 4 defendant case records to conceal money received and not deposited, which resulted in an additional \$47 missing.

The former Court Administrator also made 38 unsupported adjustments resulting in reductions in fines and costs due totaling \$4,482. These transactions were for defendants that allegedly performed community service, but the court did not retain/maintain time records or other documentation to support the community service. Based on the methods used to conceal the other missing money, it is possible money was collected related to these unsupported adjustments and is also missing.

Accounting Controls and Procedures

The municipal division has not adequately segregated accounting and recordkeeping duties, and neither the Municipal Judge nor other court personnel perform supervisory or independent reviews of municipal division accounting and court records. Neither the former nor the current Court Administrator account for the numerical sequence of manual or system receipt slip numbers to ensure money received has been properly recorded in the court system and deposited. The court does not issue a receipt slip or otherwise document the drop box receipts transmitted by city personnel. The current and former Court Administrators process(ed) non-monetary fee adjustments without an independent or supervisory review. During her time in the position, the former Court Administrator entered 54 judicial orders to waive approximately \$11,778 in fines and court costs. She also waived approximately \$20,614 in fines and court costs with community service orders. These orders were often not reviewed by the municipal judge.

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

*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.



Recommendations in the audit of the Twenty-Fourth Judicial Circuit - City of Desloge Municipal Division

Missing Money

The City of Desloge Municipal Division continue to work with law enforcement officials regarding prosecution of the missing money and take the necessary actions to seek restitution for amounts missing.

Accounting Controls and Procedures

The City of Desloge Municipal Division:

- 2.1 Segregate accounting duties or ensure documented independent or supervisory reviews of municipal division accounting and court records are periodically performed.
- 2.2 Account for the numerical sequence of receipt slip numbers.
- 2.3 Issue receipt slips for, or otherwise document, transmitted receipts from the city.
- 2.4 Require an independent and/or supervisory review and approval of all fee adjustments made in the court system.