



**Thomas A. Schweich**  
Missouri State Auditor

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# Sixteenth Judicial Circuit

## City of Independence Municipal Division

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November 2013  
Report No. 2013-115



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<http://auditor.mo.gov>



# CITIZENS SUMMARY

## Findings in the audit of the Sixteenth Judicial Circuit, City of Independence Municipal Division

Municipal Division Procedures	The municipal judges do not review and document their approval of court dockets for traffic tickets paid at the violation bureau, and the municipal judges do not review or document their approval of other court dockets after case dispositions are recorded in the case tracking system. Municipal judges neither sign warrants nor authorize the Court Administrator to sign warrants on their behalf, so there is no documentation that warrants are authorized. The municipal division does not prepare a monthly list of all cases and file it with the city, as required by state law.
Ticket Accountability	The Police Department and the municipal division do not work together to ensure all traffic citations and general ordinance summonses are accounted for properly. Police Department personnel could not locate 4 summonses and, although they said the summonses should now be voided, void forms had not been completed as required by Police Department policy.
Security Controls	The municipal division does not have security controls in place to lock computers after a certain period of inactivity, so unauthorized individuals could access an unattended computer and have unrestricted access to programs and data files.

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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# Sixteenth Judicial Circuit

## City of Independence Municipal Division

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# **THOMAS A. SCHWEICH**

## **Missouri State Auditor**

Presiding Judge  
Sixteenth Judicial Circuit  
and  
Presiding Municipal Judge  
and  
Honorable Mayor  
and  
Members of the Board of Aldermen  
Independence, Missouri

We have audited certain operations of the City of Independence Municipal Division of the Sixteenth Judicial Circuit in fulfillment of our duties under Chapter 29, RSMo. The scope of our audit included, but was not necessarily limited to, the year ended June 30, 2013. The objectives of our audit were to:

1. Evaluate the municipal division's internal controls over significant financial functions.
2. Evaluate the municipal division's compliance with certain legal provisions.
3. Evaluate the city's compliance with Section 302.341.2, RSMo, which restricts the amount of fines and court costs that may be retained from traffic violations.

Our methodology included reviewing written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the municipal division, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the municipal division's management and was not subjected to the procedures applied in our audit of the division.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) no noncompliance with Section 302.341.2, RSMo. The accompanying Management Advisory Report presents our findings arising from our audit of the City of Independence Municipal Division of the Sixteenth Judicial Circuit.

A handwritten signature in black ink, reading "Thomas A. Schweich". The signature is fluid and cursive, with the first name "Thomas" and last name "Schweich" clearly legible.

Thomas A. Schweich  
State Auditor

The following auditors participated in the preparation of this report:

Deputy State Auditor:	Harry J. Otto, CPA
Director of Audits:	Regina Pruitt, CPA
Audit Manager:	Lori Melton, M. Acct., CPA
In-Charge Auditor:	Julie A. Moulden, MBA, CPA
Audit Staff:	Joshua Shope, M. Acct.

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# Sixteenth Judicial Circuit

## City of Independence Municipal Division

### Management Advisory Report - State Auditor's Findings

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#### **1. Municipal Division Procedures**

Municipal division procedures related to case dispositions, warrants, and reporting need improvement.

##### 1.1 Case dispositions

The municipal judges do not review and document their approval of court dockets for traffic tickets paid at the violation bureau, and the municipal judges do not review or document their approval of other court dockets after case dispositions are recorded in the case tracking system.

To ensure the proper disposition of all cases has been entered in the municipal division records, the municipal judges should sign the dockets to indicate their approval of the recorded disposition.

##### 1.2 Warrants

Municipal judges do not sign warrants issued and have not issued written authorization for the Court Administrator to sign warrants on their behalf. Without the signature or written authorization, there is not documentation the warrants were authorized. The municipal division issues warrants to defendants who miss court appearances or do not pay their fine.

Supreme Court Rule 37.45 states a warrant shall be signed by the judge or by the clerk of the court when directed by the judge for a specific warrant. To ensure warrants are properly issued in accordance with Supreme Court rules, the municipal judge should sign warrants or provide specific written authorization for the Court Administrator to sign warrants.

##### 1.3 Report of cases heard

The municipal division does not prepare a monthly list of all cases heard to be filed with the city. Without such a report, the city cannot effectively monitor municipal division activity and ensure monies are properly remitted.

Section 479.080.3, RSMo, and Supreme Court Operating Rule 4.29 require the municipal division to prepare a monthly list of all cases heard in the municipal division court, including the names of the defendants and fines and court costs imposed, and the list is to be verified by the court administrator or presiding municipal judge and filed with the city.

#### **Recommendations**

The City of Independence Municipal Division:

- 1.1 Ensure all dockets are signed by a municipal judge.
- 1.2 Ensure warrants are signed by a municipal judge or the Court Administrator, when directed by a municipal judge for a specific warrant.
- 1.3 Ensure a monthly list of cases heard in the municipal division is prepared and filed with the city in accordance with state law.



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Management Advisory Report - State Auditor's Findings

## Auditee's Response

*The Presiding Municipal Judge and Court Administrator provided the following response:*

*We agree with and have implemented the auditor's recommendations.*

## 2. Ticket Accountability

The Police Department and the municipal division do not work together to ensure the numerical sequence and ultimate disposition of all traffic citations and general ordinance summonses (tickets) are accounted for properly. During the year ended June 30, 2013, 37,575 traffic citations and 9,600 general ordinance summonses were issued by the Police Department, of which 36,725 were subsequently filed with the court.

The Police Department does not periodically review the computerized records management system (system) used to track tickets to identify gaps in numerical sequence or to identify missing tickets. According to personnel with the Police Department's Records Unit, the last such review was conducted in 2008.

One summons was missing out of the 12 summonses reviewed for the year ended June 30, 2013. Upon inquiry, Police Department personnel could not locate any copies of this summons and an additional 3 summonses from the same ticket book. Personnel could not explain what happened to these 4 summonses and stated they should now be voided in the system, but void forms had not been completed as required by Police Department policy.

Police Department General Order No. PD95-073 indicates each officer is accountable for issued tickets and is subject to disciplinary action for failure to account for any issued item. In addition, the order indicates officers requesting the voiding of a ticket will provide a written request (void form) explaining the reason along with all parts of the ticket. All requests must be approved by a supervisor prior to entry into the system.

Without properly accounting for the numerical sequence and ultimate disposition of tickets issued, the Police Department and the municipal division cannot ensure all tickets issued are properly submitted for processing. A record should be maintained to account for the ultimate disposition of each ticket to decrease the risk of loss, theft, or misuse of funds.

## Recommendation

The City of Independence Municipal Division work with the Police Department to ensure the numerical sequence and ultimate disposition of all traffic citations and general ordinance summonses are accounted for properly, and voided tickets are handled in accordance with policy.



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Management Advisory Report - State Auditor's Findings

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## Auditee's Response

*The Presiding Municipal Judge and Court Administrator provided the following response:*

*We agree with the recommendation and will work with the Police Department and technical services to implement a procedure to account for all tickets within 6 months.*

*The Police Department's Records Administrator provided the following written response:*

*Since upgrading to a Microsoft Records Management system, we have an in house ticket module where we enter tickets. Our technology department provided this system for us to enter tickets, and an interface was developed for that information to update the court system. I have a call into our technology person about coming up with a report that we could run to assure accuracy in our ticket and general ordinance summons. As of right now, there is no such report that can be run. We will work with court and the IT Department to hopefully get something that will work.*

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## 3. Security Controls

The municipal division does not have security controls in place to lock computers after a certain period of inactivity. As a result, unauthorized individuals could access an unattended computer and have unrestricted access to programs and data files. To help protect computer records, security controls should be implemented to lock computers after a certain period of inactivity.

## Recommendation

The City of Independence Municipal Division establish security controls to lock computers after a certain period of inactivity.

## Auditee's Response

*The Presiding Municipal Judge and Court Administrator provided the following response:*

*We agree with and have implemented the auditor's recommendation.*



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# Sixteenth Judicial Circuit

## City of Independence Municipal Division

### Organization and Statistical Information

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The City of Independence Municipal Division is in the Sixteenth Judicial Circuit, which consists of Jackson County. The Honorable Marco Roldan serves as Presiding Judge.

The municipal division is governed by Chapter 479, RSMo, and by Supreme Court Rule No. 37. Supreme Court Rule No. 37.49 provides that each municipal division may establish a violation bureau in which fines and court costs are collected at times other than during court and transmitted to the city treasury.

#### Personnel

At June 30, 2013, the municipal division had 13 employees. Key employees were as follows:

Title	Name
Presiding Municipal Judge	Garry Helm
Municipal Judge	Susan Watkins
Court Administrator	Julie Boydston
Senior Court Clerk	Sheryl Azbill
Senior Court Clerk	Dawna Cordon
Senior Court Clerk	Sarah Home

#### Financial and Caseload Information

	Year Ended June 30, 2013
Receipts	\$4,283,893
Number of cases filed	36,725