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Missouri State Auditor

Eleventh Judicial Circuit

City of New Melle Municipal Division



May 2014

Report No. 2014-032

<http://auditor.mo.gov>



CITIZENS SUMMARY

Findings in the audit of the Eleventh Judicial Circuit, City of New Melle Municipal Division

Accounting Controls and Procedures

The audit found 2 cash bonds, totaling \$415, received by the Police Department were not deposited. Audit work was made more difficult by the multiple records maintained by the municipal division, Police Department, and city; discrepancies among the various records; and disorganization of and lack of sufficient details in some records. Neither the municipal division nor city personnel adequately supervise or review accounting functions and records. The municipal division lacks adequate procedures to ensure all monies received are receipted, recorded, and deposited properly. The Police Department does not maintain a complete log of bond forms issued, issue bond forms in sequential order, or account for the numerical sequence of bond forms issued. The former Court Administrator did not disburse several bonds to the city or timely issue refunds, and the municipal division does not maintain a complete record of bond activities. The Police Department collects a \$15 bond processing fee, but state law does not allow for this fee.

Municipal Division Procedures

The municipal division and the city lack procedures to track traffic tickets issued and the related fines and court costs to determine whether excess revenues should be distributed to the state Department of Revenue per Section 302.341.2, RSMo. Neither the Police Department nor the municipal division adequately accounts for the numerical sequence and ultimate disposition of traffic tickets issued, the Prosecuting Attorney does not sign all tickets processed by the municipal division, and the Municipal Judge does not approve all ticket dispositions. The municipal division could not locate several municipal division records we requested during the audit.

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.

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THOMAS A. SCHWEICH

Missouri State Auditor

Presiding Judge
Eleventh Judicial Circuit
and
Municipal Judge
and
Honorable Mayor
and
Members of the Board of Aldermen
City of New Melle, Missouri

We have audited certain operations of the City of New Melle Municipal Division of the Eleventh 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 December 31, 2012. 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 tested certain of those controls to obtain evidence regarding the effectiveness of their design and 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 New Melle Municipal Division of the Eleventh 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:

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Management Advisory Report - State Auditor's Findings

1. Accounting Controls and Procedures

We identified significant weaknesses in accounting controls and procedures. As a result, there is little assurance all monies were deposited and accounted for properly. Some bond monies received were not deposited and the municipal division cannot account for bonds totaling \$415.

The municipal division accepts cash, checks, money orders, and credit card payments for fines, court costs, and bonds. The city's unaudited financial statements for the year ended December 31, 2012, indicate fines and court costs totaled \$104,564. Deposits into the bond bank account totaled approximately \$12,100 during this period.

The City Clerk is primarily responsible for receiving court monies through the violation bureau prior to court. The Court Administrator is responsible for receiving monies during court, and also receives bond monies collected by the Police Department and other entities on behalf of the municipal division. The Court Administrator transmits all monies received to the City Clerk, who deposits bond monies into the municipal division's bond bank account and all other court monies into the city's General Revenue Fund. All disbursements from the bond account are made by the Court Administrator.

The city and the municipal division have experienced significant personnel changes; and as a result, most current personnel assumed responsibilities after the audit period. There were four different city clerks during 2012, and the current City Clerk was hired in June 2012. The former Court Administrator resigned in July 2013, the former Chief of Police was terminated in April 2013, the interim Chief of Police resigned in June 2013, the former City Prosecuting Attorney resigned in April 2013, and the former Municipal Judge resigned in September 2013. In addition, Police Department operations were significantly scaled back during 2013.

1.1 Unaccounted for bond monies

Our review of municipal division receipts and Police Department bond records identified at least 36 bonds received during the year ended December 31, 2012. We reviewed records pertaining to all 36 bonds and determined two cash bonds received by the Police Department were apparently not deposited. Police Department receipt slip number 314372 indicates \$200 was received in cash on February 26, 2012, and receipt slip number 314380 indicates \$215 was received in cash on May 5, 2012; however, as of November 2013, these monies had not been deposited into the bond account. The former Court Administrator indicated she did not have a record showing receipt of these bond monies or related information provided by the Police Department, and Police Department personnel could not locate any other records related to these bonds. Despite various audit procedures performed, we were unable to determine the disposition of these monies.



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Audit work related to bond monies and determining the eventual disposition of bond monies was made more difficult due to multiple records maintained by the municipal division, Police Department, and city; discrepancies among the various records; and disorganization of and lack of sufficient details in some records. In addition, the municipal division and city experienced significant staff turnover during and after the audit period.

The lack of adequate controls and absence of proper oversight, as discussed in the remainder of this report, resulted in the failure to detect undeposited monies on a timely basis.

1.2 Oversight and reconciliations

Neither the municipal division nor city personnel perform adequate supervisory or independent reviews of accounting functions and records. For example, no one independent of the cash custody and record-keeping functions reconciles recorded receipts to deposits, or reviews disbursements. These reconciliations cannot be performed due to various weaknesses identified in section 1.3. The receipt and deposit discrepancies and untimely disbursements identified in our audit could have been identified through an independent review of receipt, deposit, and disbursement records.

To reduce the risk of loss, theft, or misuse of funds, internal controls should provide reasonable assurance all transactions are accounted for properly and assets are adequately safeguarded. Internal controls could be improved by implementing documented supervisory or independent reviews of accounting records. Without a detailed reconciliation of receipt and deposit records, including composition of receipt slips and deposits; and a documented review of bond disbursements, there is no assurance all monies have been recorded and deposited and properly disbursed.

1.3 Receipts

The municipal division lacks procedures to ensure all monies received are receipted, recorded, and deposited properly.

Recording and transmitting

For all types of receipts, adequate documentation was not maintained when individuals made payments on behalf of a defendant and deposit tickets did not adequately detail the receipts included. In addition, many receipts are handled by employees of both the municipal division and the city before deposit, and there is often no documentation to support the transmittal of monies from one employee to another.

Fines and court costs

The City Clerk does not issue receipt slips for all monies received through the violation bureau. Generic receipt slips are issued only for cash receipts or upon request by the payor, and receipt slips are not issued in numerical sequence. The former Court Administrator did not record some violation bureau receipts in the municipal division's computer system and some court receipts were not recorded timely. The former Court Administrator indicated she lacked sufficient time to record the violation bureau receipts



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on a timely basis and she could not explain why certain receipts were not recorded.

Our review of city receipt and deposit records, and municipal division receipt records for the periods April 12 to May 9, 2012, and November 15 to December 12, 2012, noted the following:

- A receipt for \$274.50 received by the city on May 7, 2012, was not recorded in the municipal division's computer system by the former Court Administrator or deposited by the City Clerk until August 2012. The City Clerk and the former Court Administrator could not explain why this receipt was not recorded and deposited timely.
- A check for \$55 deposited on December 3, 2012, was not recorded in the municipal division's computer system.
- Six checks and money orders totaling \$337 deposited from November 30 to December 13, 2012, were not recorded in the municipal division's computer system until January, February, and March 2013.

Bonds

The Police Department and the former Court Administrator did not issue receipt slips for some bond monies received. Generic receipt slips were utilized by both the Police Department and the municipal division, and the method of payment (cash, check, or money order) was not always accurately indicated on receipt slips. The former Court Administrator did not always issue receipt slips immediately when monies were received and in sequential order, and some receipt slips were issued after the monies had been deposited. Also, the former Court Administrator did not record several bonds received from other entities in the computer system immediately when received. Finally, some receipts were not deposited intact or timely, and as noted in section 1.1, some receipts were not deposited.

Our review of bond records for the year ended December 31, 2012, identified a \$300 money order received for a bond by the Police Department in November 2012 was not receipted by the Police Department or the municipal division. These monies were not deposited or recorded in the system until March 2013. In addition, we noted four receipt slips for bonds received by the former Court Administrator from other entities were issued in September 2012 for monies deposited in June and July 2012. Also, a receipt slip was issued in March 2013 for monies deposited in October 2012. In addition, many bond fees received could not be traced to a deposit.

Failure to implement adequate receipting, depositing, recording, and transmitting procedures increases the risk that loss, theft, or misuse of monies will go undetected.



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1.4 Bond forms

Police Department personnel do not issue bond forms in sequential order or account for the numerical sequence of bond forms issued. The Police Department does not maintain a complete log of bond forms issued. For example, neither of the two undeposited bonds discussed in section 1.1, was recorded on the bond log. Below is a listing of the bond forms recorded on the bond log during the year ended December 31, 2012:

Bond Form Numbers	Date Issued	Bond Form Numbers	Date Issued
995	January 6	12-151	March 27
998	February 26	12-152	April 19
999	March 16	12-225	May 5
1000	January 11	12-226	May 6
1001	January 30	12-240	May 12
1010	May 30		
1022	October 24		
1023	November 27		

Police Department personnel could not provide an explanation for the missing and/or skipped bond form numbers, or for bond forms issued out of numerical sequence.

To reduce the risk of loss, theft, or misuse of bond monies received, and to provide assurance all bond monies are accounted for properly, procedures to account for all bond forms should be established.

1.5 Bond disbursements

The former Court Administrator did not disburse several bonds to the city or issue refunds timely, and some bonds associated with closed cases had not been disbursed at the time of our audit. Our audit identified three bonds for \$200, \$300, and \$300 that should have been disbursed to the city or refunded in September 2012, April 2013, and May 2013, respectively; but were not disbursed or refunded until July 10, 2013. Another \$200 bond refunded in March 2013 should have been refunded in December 2012. In addition, three bonds for \$263, \$149, and \$364, received by the former Court Administrator from other entities and deposited in July and November 2012, were disbursed to the city in March 2013. The municipal division could not locate the case files or tickets supporting these three bonds (see MAR finding number 2); therefore, we were unable to ensure these bonds were handled properly and applied or forfeited in a timely manner.

To ensure proper accounting for bond monies and to reduce the risk of loss, theft, or misuse of bond monies, bonds should be disbursed in a timely manner.

1.6 Bond records and reconciliations

The municipal division does not maintain a complete record of bond activities. Accurate book balances are not maintained and bank



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reconciliations are inadequate. Monthly lists of liabilities (open bonds) are not prepared, and unidentified amounts have accumulated in the bond bank account.

A bond ledger indicating the date and amount received, related case, and date of disbursement, is not maintained. Such a record is necessary to account for all bonds received, track activities of each bond, and identify open bonds and bonds that need to be disbursed.

The city does not maintain an adequate book balance in the accounting system for the bond account, and bank reconciliation procedures do not include a comparison to book balances maintained by the former Court Administrator or an investigation of differences noted. Also, the former Court Administrator did not ensure bond account activities were accurately recorded in the bond account check register, and therefore a complete and accurate book balance was not maintained. For example, we identified three deposits totaling \$833 in April and November 2012 that were not recorded in the check register. As of February 28, 2013, the city's book balance of \$8,572 was \$112 more than the reconciled bank balance of \$8,460, and the municipal division's book balance of \$6,328 was \$2,132 less than the reconciled bank balance.

In addition, the municipal division does not prepare a list of open bonds or reconcile open bonds to the reconciled bond account balance. At our request, the former Court Administrator prepared a list of open bonds at February 28, 2013. Open bonds identified totaled only \$4,905, or \$3,555 less than the reconciled bank balance. Of the \$4,905 in identified open bonds, \$2,567 pertains to bonds more than a year old as of February 28, 2013.

A bond ledger is necessary to ensure proper accountability over bonds. Maintaining accurate book balances, preparing and reviewing monthly bank reconciliations, comparing city accounting records to municipal division records, and preparing and reconciling monthly lists of open bonds to cash balances are necessary to ensure the bank account is in agreement with the accounting records, to detect and correct errors, and ensure sufficient cash is available for payment of all amounts due. To properly monitor open bonds and ensure monies are appropriately disbursed, procedures should be established to routinely investigate bonds remaining on the open bonds list over a specified period of time.

1.7 Bond fees

The Police Department collects a \$15 bond processing fee; however, state law does not include provisions to collect such a fee. Because adequate records were not maintained regarding these fees, total fees collected could not be determined. The Police Department should refrain from collecting bond processing fees since the department does not have statutory authority to collect this fee.



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Recommendations

The City of New Melle Municipal Division:

- 1.1 Investigate all shortages and undeposited receipts, and review current records to determine whether there are additional unaccounted for monies.
- 1.2 Ensure documented periodic independent or supervisory reviews of municipal division records are performed. The municipal division should reconcile receipt records to deposits, including reconciling the composition of receipt slips to the composition of deposits.
- 1.3 Work with the City of New Melle and the Police Department to ensure official prenumbered receipt slips are issued immediately and in numerical sequence for all receipts. In addition, the method of payment and instances when an individual makes a payment on behalf of a defendant should be properly indicated on receipt slips. The municipal division should work with the city to document transmittals of monies between employees, ensure receipts are deposited intact and timely, and ensure itemized listings of deposits are prepared. The municipal division should also ensure all receipts are recorded in the municipal division's computer system timely.
- 1.4 Work with the Police Department to issue bond forms in sequential order, account for the numerical sequence of all bond forms, and maintain a complete log of bond forms issued.
- 1.5 Ensure bonds are disbursed to the city or refunded in a timely manner.
- 1.6 Maintain a complete bond ledger to account for all bond activities, and work with the City of New Melle to ensure all bonds are accounted for properly.
- 1.7 Work with the Police Department and discontinue collecting the bond processing fee.

Auditee's Response

The Municipal Judge, Court Administrator, City Clerk, and Chief of Police provided the following responses:

- 1.1 *Efforts to resolve undeposited receipts noted in the audit report have been unsuccessful. The municipal division and Police Department are in the process of investigating and reviewing current records to account for all bond transactions, to be completed by April 2015. New bond procedures have been implemented.*



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- 1.2 *The municipal division and Police Department are currently in the process of implementing a procedure to have the City Finance Director review the municipal division and Police Department records and reconcile receipts and deposits monthly.*
- 1.3 *The recommendation has been implemented.*
- 1.4 *The recommendation has been implemented.*
- 1.5 *The recommendation has been implemented.*
- 1.6 *The municipal division is currently in the process of implementing a bond ledger and accounting for bond activities. The new process will be implemented by May 2014. The municipal division will continue to work to account for prior bond monies in the bank account.*
- 1.7 *The bond processing fee has been discontinued.*

2. Municipal Division Procedures

Procedures related to monitoring excess revenues, ticket accountability, Prosecuting Attorney approval, ticket dispositions, and organization of records need improvement. Audit work did not identify noncompliance with Section 302.341.2, RSMo, but determined the need for better records and monitoring procedures by the municipal division and city to ensure compliance with state law.

2.1 Monitoring of excess revenues

The municipal division and the city do not have procedures to track traffic tickets issued, and the related fines and court costs collected, to determine whether excess revenues should be distributed to the state Department of Revenue (DOR). Prior to August 28, 2013, Section 302.341.2, RSMo, required municipalities deriving more than 35 percent of their annual general operating revenue from fines and court costs for traffic violations occurring on a state or federal highway to remit the excess to the DOR, to be distributed to schools of the county. Effective August 28, 2013, this law was revised, reducing the 35 percent requirement to 30 percent, expanding the type of traffic violations that must be considered, and requiring cities provide an accounting for the percent of annual general operating revenue from fines and court costs in their annual financial report submitted to the State Auditor's office as required by Section 105.145, RSMo.

According to city records, fines and court costs from all sources totaled \$104,564 during the year ended December 31, 2012, representing approximately 42 percent of the city's general operating revenues of



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\$246,338.¹ However, based on our review of 58 of 349 (17 percent) tickets issued by the Police Department between May 2012 and March 2013, and other audit procedures, it is unlikely the fines and court costs applicable to the excess revenue state law exceeded 35 percent of general operating revenue for the year ended December 31, 2012. Our review of ticket location, violation, and fines and court costs for the 58 tickets determined only approximately 65 percent of the fines and court costs were related to traffic violations on state or federal highways. Applying this percentage to total fines and court costs for 2012 reduces the 42 percent excess revenue calculation to 28 percent. Because this estimated percentage is near the statutory maximum percentage allowed and the revised state law requires an accounting for the percentage, it is important the city and the municipal division work together to track traffic tickets issued along with associated fines and court costs, and monitor for excess revenues.

Procedures to track and monitor each traffic violation and the related fines and court costs are necessary to ensure compliance with Section 302.341.2, RSMo.

2.2 Ticket accountability

Neither the Police Department nor the municipal division adequately accounts for the numerical sequence and ultimate disposition of traffic tickets issued.

Some ticket books assigned to police officers were not posted to the log of ticket books maintained by the Police Department, and the log prior to May 2012 could not be located. In addition, there are no procedures to ensure each ticket is entered into the Police Department's case management system by police officers and accounted for properly. Our review of the log and case management system noted some ticket books were not assigned to officers in numerical sequence and all tickets were not properly recorded in the case management system.

The former Court Administrator did not track tickets that required no court action, such as voided tickets and warnings. Additionally, the former Court Administrator did not use the municipal division's computer system to account for the numerical sequence of tickets received from the Police Department and entered into the municipal division's computer system.

Without a proper accounting for the numerical sequence and ultimate disposition of tickets issued, the municipal division and the Police Department cannot be assured all tickets issued are properly submitted for processing.

¹ General Revenue Fund revenues totaling \$262,670 less restricted revenues totaling \$16,332.



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2.3 Prosecuting Attorney approval

The Prosecuting Attorney does not sign all tickets processed by the municipal division. The Prosecuting Attorney does not review and approve tickets paid through the violation bureau prior to court. In addition, the Prosecuting Attorney allowed the former Court Administrator to maintain the Prosecuting Attorney's signature stamp and stamp her signature on those tickets submitted to the DOR for suspension of driving privileges for failure to appear in court.

Missouri Supreme Court Rule 37.35 states citations shall be in writing and signed by the prosecutor and filed with the municipal division. The Prosecuting Attorney's review, documented with his or her signature, is needed to provide assurance proper cases and charges are filed with the municipal division.

2.4 Ticket dispositions

The Municipal Judge does not approve all ticket dispositions. The Municipal Judge does not review and approve traffic tickets paid through the violation bureau, or the final docket report showing ticket dispositions recorded in the system.

Without better oversight of all tickets processed, the risk of improper handling of tickets and related monies increases. To ensure the proper disposition of all cases has been entered in the municipal division records, the Municipal Judge should sign the docket to indicate approval of the recorded disposition.

2.5 Organization of records

Some municipal division records requested during the audit, including six case files and several bond bank account statements, could not be located. Since some case files could not be reviewed, we could not determine if the disposition of those tickets were properly reflected in the municipal division records. In addition, some records requested could not be readily located. It took the former Court Administrator and City Clerk several weeks to locate some records requested.

Retention of applicable records is necessary to properly account for all municipal division case financial activity. Additionally, Supreme Court Operating Rule No. 8 requires all financial records be maintained for 5 years or until completion of an audit.

Recommendations

The City of New Melle Municipal Division:

- 2.1 Work with the City of New Melle to track collection of fines and court costs for traffic violations to ensure compliance with the excess revenue state law.
- 2.2 Work with the Police Department to ensure the numerical sequence and ultimate disposition of all tickets issued are accounted for properly.



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- 2.3 Ensure the Prosecuting Attorney signs all traffic tickets, and discontinue the practice of using the Prosecuting Attorney's signature stamp.
- 2.4 Ensure the Municipal Judge signs all court dockets.
- 2.5 Ensure records are appropriately retained, and organized efficiently so records can be readily located.

Auditee's Response

The Municipal Judge, Court Administrator, City Clerk, and Chief of Police provided the following responses:

- 2.1 *The recommendation has been implemented.*
- 2.2 *The recommendation has been implemented.*
- 2.3 *The recommendation will be implemented by May 2014.*
- 2.4 *The recommendation will be implemented by May 2014.*
- 2.5 *The municipal division and city are in the process of implementing the recommendation with completion expected by April 2015.*

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Organization and Statistical Information

The City of New Melle Municipal Division is in the Eleventh Judicial Circuit, which consists of St. Charles County. The Honorable Richard (Rick) Zerr 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 December 31, 2012, the municipal division employees were as follows:

Title	Name
Municipal Judge	Bradley Cundiff ¹
Court Administrator	Sharon Orlando ²

¹ Judge Bradley Cundiff resigned and was replaced by Judge Jayson B. Lenox in September 2013.

² Sharon Orlando resigned and was replaced by Sarah Isgrigg in July 2013.

Financial and Caseload Information

	Year Ended December 31, 2012
Receipts	\$104,564
Number of cases filed	840