



Thomas A. Schweich
Missouri State Auditor

Thirty-Third Judicial Circuit

City of Miner Municipal Division

December 2014
Report No. 2014-143



<http://auditor.mo.gov>



Thomas A. Schweich
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the Thirty-Third Judicial Circuit, City of Miner Municipal Division

Missing Monies

In July and August 2014, audit procedures identified discrepancies between accounting and deposit records, and we determined monies totaling at least \$14,398 were missing. Receipts totaling \$12,398 recorded on 108 receipt slips issued by the municipal division for fines and court costs and the Police Department for bonds, and transmitted to the city were not deposited. After the initial receipt discrepancy was discussed with municipal division and city personnel in July 2014, changes were made to the city's electronic receipt report to alter receipt amounts previously recorded. We determined amounts recorded for 19 receipt slips, totaling \$2,000, were altered when compared to the city's original electronic receipt report. The City Prosecuting Attorney contacted the Missouri State Highway Patrol to investigate possible missing monies. The City Clerk was suspended with pay on September 19, 2014, terminated by the city on October 3, 2014, and charged with felony theft/stealing on December 22, 2014.

Accounting Controls and Procedures

Neither the municipal division nor city personnel perform adequate supervisory or independent reviews of accounting functions and records. Proper segregation of duties within the municipal division is not possible because the Municipal Court Clerk is the only municipal division employee. Neither the Municipal Judge nor city personnel provide adequate supervision or a review of the work performed by the Municipal Court Clerk. In addition, no one independent of the cash custody and record-keeping functions reconciles recorded receipts to deposits, or reviews disbursements. The Municipal Court Clerk also does not always transmit monies timely to the city and the city does not always deposit court monies timely. Several employees handle municipal division receipts before deposit, and there is not adequate documentation to support the transmittal of monies from one employee to another. The City Collector does not perform a reconciliation to ensure the composition of monies transmitted by the Municipal Court Clerk to the city agree to the composition of monies remitted to the City Collector for deposit. In addition, copies of the City Collector's deposit slips are not provided to the Municipal Court Clerk to support the amounts deposited.

Bond Liabilities and Disbursements

The Municipal Court Clerk does not prepare a list of open bonds for comparison to the reconciled bond bank account balance, and is unable to agree open bonds to the account balance. The municipal division has not adequately reviewed the status of old open bonds held in the municipal division bond bank account. The August 31, 2014, list of open bonds consists of 114 bonds totaling \$33,831. Forty-eight of these bonds, totaling \$17,375, are over 5 years old, with 4 of those bonds dating back to 2001. The City Clerk did not always accurately calculate monthly disbursements of fines, court costs, and bonds, and did not always prepare correct monthly court reports submitted to the state. For disbursements from the municipal

division bond bank account, the Mayor's signature stamp is not adequately controlled and the City Treasurer sometimes signs checks in advance.

Municipal Division Procedures

The Police Department and the municipal division do not work together to ensure the numerical sequence and ultimate disposition of all tickets issued are accounted for properly. Of 159 tickets reviewed, 4 tickets were missing, 10 tickets had the incorrect ticket number entered into the Police Department's computerized system, and 23 tickets were voided. The Police Department does not follow a consistent policy for the handling of voided tickets. The municipal division has not provided a report of traffic violation tickets and associated fines and court costs revenues to the city for inclusion in the calculation and reporting required in the city's annual financial report filed with the State Auditor's office. The city's accounting of the percent of annual general operating revenue from fines and court costs for traffic violations was not accurate. The municipal division has been inappropriately charging and collecting court costs of \$7 for the statewide Court Automation Fund fee since at least June 2000. The total amount collected in error likely exceeds \$50,000. Additionally, the Municipal Court Clerk does not file a monthly report of cases heard with the city.

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.

All reports are available on our Web site: auditor.mo.gov

Thirty-Third Judicial Circuit

City of Miner Municipal Division

Table of Contents

State Auditor's Report	2
------------------------	---

Management Advisory	
Report - State Auditor's	
Findings	
1. Missing Monies	4
2. Accounting Controls and Procedures	7
3. Bond Liabilities and Disbursements.....	10
4. Municipal Division Procedures	14

Organization and Statistical	19
Information	

Appendixes

A	Documentation of Undeposited Receipts	20
B	Undeposited Receipts per Altered City Receipt Report	24



THOMAS A. SCHWEICH

Missouri State Auditor

Presiding Judge
Thirty-Third Judicial Circuit
and
Municipal Judge
and
Honorable Mayor
and
Members of the Board of Aldermen
Miner, Missouri

We have audited certain operations of the City of Miner Municipal Division of the Thirty-Third 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 August 31, 2014. 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 municipal division's compliance with certain court rules.
4. 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, (3) noncompliance with court rules, and (4) noncompliance with Section 302.341.2, RSMo. The accompanying Management Advisory Report presents our findings arising from our audit of the City of Miner Municipal Division of the Thirty-Third 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, and a middle initial "A" in between.

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:	Robyn Vogt, M.Acct., CPA
In-Charge Auditor:	Gina Henley, MBA
Audit Staff:	Marlon McDaniels, M.Acct.

Thirty-Third Judicial Circuit

City of Miner Municipal Division

Management Advisory Report - State Auditor's Findings

1. Missing Monies

From August 2012 through June 2014 municipal division receipts totaling at least \$14,398 were recorded by the court and properly transmitted to the city; however, after released by the court, these monies were not deposited by the city. In addition, some essential records documenting amounts received by the city were altered. See Appendixes A and B for details regarding undeposited receipts and altered records.

In July and August 2014, audit procedures identified discrepancies between accounting and deposit records, and we determined monies were missing. We notified the Municipal Judge, Mayor, and City Prosecuting Attorney of our concerns on September 16, 2014. The City Prosecuting Attorney contacted the Missouri State Highway Patrol to investigate possible missing monies. Stephanie Turner, City Clerk, was suspended with pay on September 19, 2014, terminated by the city on October 3, 2014, and charged with felony theft/stealing by the Scott County Prosecuting Attorney on December 22, 2014. Ms. Turner had served as the city's Administrative Assistant from October 2011 until May 2014, when she was appointed interim City Clerk. She was appointed City Clerk in June 2014. The city did not hire a replacement Administrative Assistant until August 2014. The city hired a temporary City Clerk in September 2014 and a new City Clerk in October 2014.

As stated in the State Auditor's Report, the scope of our audit included, but was not necessarily limited to, the year ended August 31, 2014. After identification of missing monies and the method used to perpetrate and conceal the theft, we also applied limited procedures to municipal division receipts for the period September 2011 through August 2013 for the purpose of identifying and quantifying possible additional missing monies.

The Municipal Court Clerk is primarily responsible for receipting and recording all municipal division fines and court costs, and transmitting these monies to the city for deposit into the city's general bank account. In the Municipal Court Clerk's absence, the city's Administrative Assistant or City Clerk issues receipt slips for monies received. Bond monies are collected by police officers. The Municipal Court Clerk then collects the bond receipt slip book and the bond monies from the Police Department, records the bonds into the municipal division's bond ledger, and transmits the bonds to the city for deposit into the municipal division bond bank account. All disbursements from the bond account and the city's general account relating to municipal division monies are made by the City Clerk.

Undeposited receipts

Receipts totaling \$12,398 recorded on 108 receipt slips issued by the municipal division for fines and court costs and the Police Department for bonds, and transmitted to the city were not deposited.



Thirty-Third Judicial Circuit
City of Miner Municipal Division
Management Advisory Report - State Auditor's Findings

When the Municipal Court Clerk transmitted monies to the city for deposit, he provided the fines and court costs receipt slip book and the bond receipt slip book to the Administrative Assistant or City Clerk, along with calculator tapes documenting the amounts transmitted. The Administrative Assistant or City Clerk would initial and date the last issued receipt slip in the manual receipt slip books verifying the transmittal of monies through the last issued receipt slip. The Administrative Assistant or City Clerk recorded municipal division receipts (fines, court costs, and bonds) into an electronic receipt report and turned over these monies to the City Collector for deposit.

Our review of municipal division receipt records and city receipt and deposit records for the period September 1, 2011, to August 31, 2014, identified the following discrepancies.

- Our initial review of municipal division receipt slips issued for January 2014 identified discrepancies between the amounts recorded on the receipt slips and amounts recorded on the city's electronic receipt report. For example, \$450 was recorded on receipt slip number 35289; however, \$300 was recorded on the city's receipt report for receipt slip number 35289, indicating a shortage of \$150. Only \$300 from this receipt was recorded as being deposited, and the remaining \$150 is unaccounted for. Receipt slip number 35289 was included with other fines and court costs transmitted to the city on January 28, 2014. The fines and court costs receipt slip book indicated the Administrative Assistant had initialed and dated the receipt slip book verifying transmittal of the monies from the Municipal Court Clerk. It is not clear if the Administrative Assistant or the City Clerk recorded the receipts on the city's receipt report.
- Due to the discrepancy noted in January 2014, we expanded our work to the period September 1, 2011, through August 31, 2014. This audit work identified numerous other undeposited receipts when comparing the municipal division receipt slips to the city's receipt report (see Appendix A). The Administrative Assistant, who became the City Clerk in May 2014, had initialed and dated the receipt slip books verifying transmittal of the monies from the Municipal Court Clerk, for all but 2 of the transmittals identified with discrepancies. For 1 of these 2 transmittals, someone recorded the date, but did not initial the receipt slip book and for the other transmittal no one recorded a date or initialed the receipt slip book. In addition, while the Administrative Assistant initialed and dated the receipt slip books for most transmittals made beginning in March 2012, it is not clear if she or the former City Clerk recorded the receipts on the city's receipt report.

Altered receipt report

After we discussed the initial receipt discrepancy with municipal division and city personnel in July 2014, someone made changes to the city's



Thirty-Third Judicial Circuit
City of Miner Municipal Division
Management Advisory Report - State Auditor's Findings

electronic receipt report to alter receipt amounts previously recorded. We determined someone altered the amounts recorded for 19 receipt slips, totaling \$2,000, when we compared the electronic receipt report provided to us with the original electronic receipt report (see Appendix B).

After identifying that changes had been made to the receipt report, we obtained a copy of an earlier version of the report (original) through the city's computer backup files. A comparison of the altered version of the receipt report with the original version, determined the amount listed for 19 receipt slips dated between September 2013 and June 2014 had been changed to agree to the amount recorded on the receipt slips. Although the receipt report was changed, the report totals for the 8 deposits involving these receipts now reflected more should have been deposited than was actually deposited (see Appendix B). Alteration of the receipt report occurred in July 2014. The Administrative Assistant was appointed City Clerk in May 2014 with the Administrative Assistant position remaining vacant until August. Thus, since May 2014, the Administrative Assistant/City Clerk was the only city employee responsible for receiving the monies transmitted from the Municipal Court Clerk and recording the receipts in the city's receipt report.

The lack of adequate oversight and reconciliations, and inadequate controls, as discussed in the remainder of this report, resulted in the failure to detect the undeposited receipts.

Recommendation

The City of Miner Municipal Division work with law enforcement officials regarding any possible criminal prosecution related to the missing funds, including restitution.

Auditee's Response

The Municipal Judge provided the following written response:

Although the audit found no monies or receipts were found missing while in the custody of the municipal division court, but occurred after the monies or receipts were transferred by the court to the custody of the city, the municipal division court is currently cooperating with, and will continue to cooperate with, law enforcement officials in the investigation of missing funds from the city accounts and any resulting criminal prosecution related thereto, including restitution of funds.

In addition, the court will continue to work with the City of Miner in the city's implementation of procedures to properly and safely account for and deposit receipts received from the court.



Thirty-Third Judicial Circuit
City of Miner Municipal Division
Management Advisory Report - State Auditor's Findings

The new City Clerk provided the following written response:

The court has found it necessary to implement the Judicial Information System (JIS), the Missouri Courts automated case management system, which will greatly enhance our ability to prevent fraud. We are scheduled to go on-line on January 1, 2015. This system will allow us to completely eliminate handwritten receipts and force proper record keeping regarding bonds and fines. The police officers will still continue to collect bonds from arrested persons; however, there has been a policy formed that requires the officers to only accept money orders. With the new JIS system, the monies received will be recorded electronically then reconciled daily.

2. Accounting Controls and Procedures

2.1 Oversight and reconciliations

We identified significant weaknesses with accounting controls and procedures of the municipal division and the depositing and reconciling of monies by the city. City records indicated the municipal division collected approximately \$159,000 in fines, court costs, and bonds during the year ended August 31, 2014.

Neither the municipal division nor city personnel perform adequate supervisory or independent reviews of accounting functions and records. Proper segregation of duties within the municipal division is not possible because the Municipal Court Clerk is the only municipal division employee. The duties of receiving, recording, and transmitting monies to the city for deposit are performed by the Municipal Court Clerk. Neither the Municipal Judge nor city personnel provide adequate supervision or a review of the work performed by the Municipal Court Clerk.

In addition, no one independent of the cash custody and record-keeping functions reconciles recorded receipts to deposits, or reviews disbursements. The receipt and deposit discrepancies (see MAR finding number 1) and disbursement errors (see MAR finding number 3.3) identified in our audit could have been detected 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, and a documented review of disbursements, there is no assurance all monies have been recorded, deposited, and properly disbursed.

2.2 Receipting, recording, transmitting, and depositing procedures

The municipal division and the city lack procedures to ensure all monies received are receipted, recorded, transmitted, and deposited properly.



Thirty-Third Judicial Circuit
City of Miner Municipal Division
Management Advisory Report - State Auditor's Findings

Method of payment

The method of payment (cash, check, or money order) was not recorded on numerous receipt slips reviewed. As a result, the composition of receipt slips cannot be reconciled to the composition of monies transmitted to the city or to the composition of monies deposited by the city.

Transmitting/depositing
timely

The Municipal Court Clerk does not always transmit monies timely to the city and the city does not always deposit court monies timely. For example, checks and money orders collected for bonds between November 27 and December 30, 2013, totaling \$3,525, were not transmitted to the city until December 31, 2013, and \$1,255 in cash and \$4,127 in checks and money orders collected for fines and court costs between March 1 and March 25, 2014, totaling \$5,382, were not transmitted to the city until March 28, 2014. In addition, checks and money orders for bonds transmitted to the city on October 4, 2013, totaling \$900, were not deposited until October 10, 2013, and \$1,246 in cash and \$487 in checks and money orders for fines and court costs transmitted to the city on December 17, 2013, totaling \$1,733, were not deposited until December 26, 2013. Timely transmitting and depositing of receipts reduces the risk of loss, theft, or misuse of funds.

City procedures

Municipal division receipts are handled by several employees before deposit, and there is not adequate documentation to support the transmittal of monies from one employee to another. For example, the city does not issue receipt slips for municipal division monies when receiving transmittals. The Municipal Court Clerk does not prepare a transmittal document to support the monies being transmitted to the city; instead, the Municipal Court Clerk provides the fines and court costs receipt slip book and the bond receipt slip book along with the monies at the time of transmittal. The City Clerk or Administrative Assistant will document receipt of the monies by initialing and dating the receipt slip books, and record the municipal division receipts into an electronic receipt report. Monies are then turned over to the City Collector for deposit. However, there is no documentation provided to the City Collector to support the amount transmitted by the City Clerk or Administrative Assistant. As a result, there is no assurance all municipal division monies are properly deposited.

The City Collector does not perform a reconciliation to ensure the composition of monies transmitted by the Municipal Court Clerk to the city agree to the composition of monies remitted to the City Collector for deposit. In addition, no copies of the City Collector's deposit slips are provided to the Municipal Court Clerk to support the amounts deposited. As noted in MAR finding number 1, we identified numerous discrepancies between the municipal division receipts transmitted to the city and the amounts deposited.



Thirty-Third Judicial Circuit
City of Miner Municipal Division
Management Advisory Report - State Auditor's Findings

Without reconciling the composition of receipts to the composition of monies transmitted and the composition of monies deposited, the city cannot ensure monies collected are ultimately deposited.

Conclusion

Failure to implement adequate receipting, recording, transmitting, and depositing procedures increases the risk that loss, theft, or misuse of monies will go undetected as noted in MAR finding number 1.

Recommendations

The City of Miner Municipal Division:

- 2.1 Ensure documented periodic independent or supervisory reviews of receipt, deposit, and disbursement records are performed.
- 2.2 Establish procedures to improve receipting, recording, and transmitting controls to ensure the method of payment is indicated for all receipts and monies are transmitted to the city timely. In addition, work with the city to ensure the composition of municipal division receipts is reconciled to the composition of deposits, and receipts are deposited timely.

Auditee's Response

The Municipal Judge provided the following written responses:

- 2.1 *The court will begin a practice of preparing monthly reports of all receipts of the court, transmittals of monies to the city, and verified bank deposits. Such monthly reports shall be provided to the Municipal Judge and city administration prior to the following month's regular session of court.*
- 2.2 *Although the system the Municipal Court Clerk has used in documenting the transmittal of monies from the court to the city (providing fines and court costs receipt slip book and bond receipt slip book along with monies at the time of transmittal, and the City Clerk documenting receipt of the monies by initialing and dating the receipt slip books) was said to be a good system by state auditor staff in meetings with the court, and no changes being suggested at that time, the court will continue to enhance the receipting, recording, and transmitting controls to include method of payments, and establish procedures for regular, timely transmittal of monies to the city. In addition, the court will require reconciliation of the composition of court receipts with the composition of timely deposits, to include copies of verified bank deposit receipts for all court funds.*

The court is currently implementing the JIS system. It is hoped the automated system will assist in the implementation of suggested controls and reports. When the court determines the capabilities of



Thirty-Third Judicial Circuit
City of Miner Municipal Division
Management Advisory Report - State Auditor's Findings

the JIS system, the court will address any additional controls deemed necessary that are not provided by the JIS system.

The new City Clerk provided the following written responses:

- 2.1 *The issue of segregation of duties will be taken care of when we implement the JIS system. We have 3 employees that will be involved in the daily JIS system process in court collections and disbursements. The JIS system allows the Municipal Court Clerk and Administrative Assistant to sign on individually to collect payments. Each day the monies and receipts will be reconciled by the City Clerk within the JIS system and proper disbursements will be made. The final step will be filing the deposit with the City Collector who double checks the deposit amounts.*
- 2.2 *Our new policy regarding the reconciliation and deposits will include language that will require the City Clerk to reconcile daily and the court deposit be made by the City Collector daily (no later than 24 hours). All JIS system reports that display the amount collected and to be deposited will also be provided to the City Collector for the second reconciliation of the deposit.*

3. Bond Liabilities and Disbursements

The municipal division's procedures related to identifying, reconciling, and monitoring bond liabilities need improvement. In addition, the city made errors in the disbursement of court costs and bonds, and has inadequate disbursement controls.

3.1 Bond liabilities and reconciliations

The Municipal Court Clerk does not prepare a list of liabilities (open bonds) for comparison to the reconciled bond bank account balance, and is unable to agree open bonds to the account balance.

At our request, the Municipal Court Clerk prepared a list of open bonds at August 31, 2014, and the list totaling \$33,831 exceeded the reconciled bank balance of \$31,774 by \$2,057, indicating a shortage in the account. In addition, bond disbursements from November 2012, totaling \$2,150 (see section 3.3), were not properly disbursed from the bond account to the city's general account. Had these bonds been disbursed, an additional shortage of \$2,150 would exist in the bond account. Considering these discrepancies, there is little assurance bond monies are accounted for properly.

Section V.B. of Municipal Court Operating Order Number 1 requires the Municipal Court Clerk to submit to the city a monthly open bond report. Monthly lists of open bonds are necessary to ensure all bond dispositions have been properly recorded. In addition, monthly reconciliations between the open bonds maintained by the court and the monies held in the bond bank account are necessary to ensure proper accountability over open cases



Thirty-Third Judicial Circuit
City of Miner Municipal Division
Management Advisory Report - State Auditor's Findings

and to ensure monies held in trust by the city are sufficient to meet liabilities.

3.2 Review of open bonds

The municipal division has not adequately reviewed the status of old open bonds held in the municipal division bond bank account. The August 31, 2014, list of open bonds consists of 114 bonds totaling \$33,831. Forty-eight of these bonds, totaling \$17,375, are over 5 years old, with 4 of those bonds dating back to 2001. The municipal division had attempted to refund 8 of these bonds, totaling \$1,365, but the disbursements were returned due to incorrect addresses. The Municipal Court Clerk indicated the municipal division did not previously forfeit bonds if defendants failed to appear in court; however, the current Municipal Judge is reviewing the old bonds and will work with the City Prosecuting Attorney to ensure the bonds are applied, forfeited, or refunded timely.

The failure to routinely review open bonds and apply, forfeit, or refund monies when appropriate increases the volume of cases requiring monitoring and deprives the state, city, or others the use of those monies. If refunding is appropriate, but proper payees cannot be located, the monies should be disposed of in accordance with state law.

3.3 Monthly disbursements and reports

The City Clerk did not always accurately calculate monthly disbursements of fines, court costs, and bonds, and did not always prepare correct monthly court reports submitted to the state.

- The City Clerk did not correctly calculate disbursements for October 2013 and June 2014. She did not include monies collected in October 2013 for 1 receipt totaling \$83, and for 22 receipts collected in June 2014, totaling \$1,108, on the monthly disbursement spreadsheet. As a result, she understated transfers to the city for Crime Victim's Compensation (CVC) and Law Enforcement Training (LET) fees and disbursements to the state for CVC, Court Automation Fund (CAF), Peace Officers Standards and Training (POST), and Sheriff's Retirement Fund (SRF) fees.
- The City Clerk did not correctly calculate disbursements for May 2014. She duplicated 10 receipts, totaling \$1,181, on the monthly disbursement spreadsheet. As a result, she overstated transfers to the city for CVC and LET fees and disbursements to the state for CVC, CAF, POST, and SRF fees.

The City Clerk did not properly disburse bond monies to be applied to fines and court costs for November 2012, totaling \$2,150 (see section 3.1). The bond amount to be applied to fines and court costs is determined monthly by the Municipal Court Clerk. The City Clerk then prepares a disbursement check to transfer the monies from the



Thirty-Third Judicial Circuit
City of Miner Municipal Division
Management Advisory Report - State Auditor's Findings

municipal division bond bank account to the city's general bank account. However, no record of this disbursement could be provided by the City Clerk.

- The City Clerk did not always properly prepare monthly Municipal Division Summary Reporting Forms submitted to the Office of State Courts Administrator (OSCA). She transposed the amounts reported for the January 2014 collection of the LET fee (\$2 per case) and the POST fee (\$1 per case) on the monthly report submitted to the OSCA. In addition, since the monthly report is prepared from the monthly disbursement spreadsheet, the disbursement calculation errors noted above for October 2013, May 2014, and June 2014, resulted in the reporting of incorrect disbursement totals to OSCA on the corresponding monthly reports.

To ensure amounts disbursed to the city and state are correct, and monthly reports are accurate, the municipal division should reconcile amounts included on the various reports with amounts posted to city records and subsequently disbursed. Monthly reconciliations are necessary to ensure all accounting records balance, transactions are properly recorded, and any errors or discrepancies are timely detected.

3.4 Disbursement controls

The Mayor's signature stamp is not adequately controlled and the City Treasurer signs checks in advance.

The City Collector has custody of a facsimile stamp of the Mayor's signature and uses the stamp to sign checks, with no subsequent review performed by the Mayor. In addition, the City Treasurer occasionally signs checks in advance. Disbursements are prepared by the City Clerk and signatures of the Mayor, City Treasurer, and City Clerk are required for all disbursements from the municipal division bond bank account. The practice of using a signature stamp and signing checks in advance does not allow for proper review of the documentation to support the disbursement and diminishes the control intended by multiple signatures.

To reduce the risk of misuse, access to signature stamps should be limited and checks should not be signed in advance. If the Mayor is unavailable to sign checks, he should subsequently document his review of disbursements on which his signature is applied.

Recommendations

The City of Miner Municipal Division:

- 3.1 Prepare monthly lists of open bonds and reconcile the lists to the reconciled bank balance. Unidentified differences should be promptly investigated and resolved.



Thirty-Third Judicial Circuit
City of Miner Municipal Division
Management Advisory Report - State Auditor's Findings

- 3.2 Routinely review the list of open bonds and disburse or dispose of monies as appropriate.
- 3.3 Develop procedures to ensure the monthly distributions are properly calculated and disbursed, and amounts reported on monthly municipal division reports are accurate.
- 3.4 Work with the city to limit access to the Mayor's signature stamp to maintain the controls intended for multiple signatures on checks and discontinue allowing check signers to sign checks in advance.

Auditee's Response

The Municipal Judge provided the following written responses:

- 3.1 *The court will begin a practice of preparing monthly lists of open bonds and reconciling the lists to the current verified bond bank balance. Such monthly reports shall be provided to the Municipal Judge and City Prosecuting Attorney prior to the following month's regular session of court.*
- 3.2 *Upon receipt of the monthly list of open bonds, monies shall be disbursed or other appropriate disposition, as part of the court's regular monthly procedures.*
- 3.3 *Proper accounting procedures will be used to accurately calculate and disburse fines, court costs, and bond receipts, with results included in monthly reports.*
- 3.4 *The court will work with the city to limit access to the Mayor's signature stamp used on court related checks, and to discontinue the practice of checks being signed in advance.*

The new City Clerk provided the following written responses:

- 3.1 *Since the state audit, the Municipal Court Clerk has created a report that reflects all open bonds and cases. The court is in the process of disposing of old bonds through forfeiture procedures.*
- 3.2 *The Municipal Judge, City Prosecuting Attorney, and Municipal Court Clerk are currently working together to determine the status of open cases so when the cases are entered into the JIS system we will start with a clean slate of good information.*
- 3.3 *The JIS system will cause the disbursements to become automated and reconciled by the City Clerk. The JIS system will have its own bank account that will be automatically coded properly and will be easily reconciled.*



Thirty-Third Judicial Circuit
City of Miner Municipal Division
Management Advisory Report - State Auditor's Findings

3.4 *The City Treasurer no longer pre-signs any checks for the city. All checks issued are individually signed by 3 signors, City Clerk, City Treasurer, and Mayor after the draft is printed. The Mayor no longer provides a signature stamp to any employee.*

4. Municipal Division Procedures

Procedures related to ticket accountability and monitoring excess revenues need improvement. Audit work did not identify significant 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 full compliance with state law. In addition, the municipal division has been inappropriately charging and collecting court costs for the CAF and does not file a monthly report of cases heard with the city as required.

4.1 Ticket accountability

The Police Department and the municipal division do not work together to ensure the numerical sequence and ultimate disposition of all tickets issued are accounted for properly.

The Police Department tracks the ticket book numbers assigned to each police officer on a log. When tickets are issued, officers enter the ticket information into a computerized system. After tickets are reviewed by supervisory personnel within the Police Department, the tickets, with exception of those voided or filed in the Circuit Court, are forwarded to the municipal division to be entered onto the docket and processed. Neither the Police Department nor the municipal division performs procedures to review the numerical sequence of tickets issued or processed to identify missing tickets.

Missing tickets

Four tickets were missing out of 159 tickets reviewed. Upon inquiry, Police Department personnel could not locate any copies of these tickets, and believe these tickets may have been voided; however, the department did not retain these tickets.

Incorrect ticket numbers

Also, for 10 of 159 tickets reviewed, the Police Department incorrectly entered the ticket number into the Police Department's computerized system, making it difficult to ensure the ticket had been properly filed with the municipal division.

Voided tickets

In addition, 23 of 159 tickets reviewed were voided; however, the Police Department does not follow a consistent policy for the handling of voided tickets. For example, all copies of voided tickets are not always retained, voided tickets are not always entered into the Police Department's computerized system, and the purpose for voiding a ticket is not always documented.

Conclusion

Section VII.D. of Municipal Court Operating Order Number 1 requires the Municipal Court Clerk to work jointly with the Police Department to



Thirty-Third Judicial Circuit
City of Miner Municipal Division
Management Advisory Report - State Auditor's Findings

account for all traffic tickets in numerical sequence and maintain a record of the disposition of all tickets assigned and issued by the Police Department. Without properly accounting for the numerical sequence and ultimate disposition of tickets issued, the department and municipal division cannot ensure all tickets 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. In addition, to ensure all voided tickets can be properly accounted for, written policies and procedures should be prepared for the handling of voided tickets.

4.2 Monitoring of excess revenues

The municipal division has not provided a report of traffic violation tickets and associated fines and court costs revenues to the city for inclusion in the calculation and reporting required in the city's annual financial report filed with the State Auditor's office (SAO).

The municipal division does not have procedures in place to identify traffic violation tickets and the associated fines and court costs collected and transmitted to the city. This information is needed by the city to calculate the percent of annual general operating revenue from fines and court costs related to traffic violations, determine whether excess revenues should be distributed to the state Department of Revenue, and provide an accounting of the percent in its annual financial report as required by state law.

The city's fiscal year end August 31, 2013, audited financial report was timely filed with the SAO, and included an accounting of the percent. However, our review determined the reported percent was not accurate. This accounting indicated, "Revenues from traffic fines are unknown but determinable." The 9.1 percent reported was calculated using total fines and court costs irrespective of the related violation (thus including non-traffic violations). The accounting also indicated that because the percent is well below the statutory maximum percentage allowed, it was not necessary to calculate the amount of fines and court costs and violations generated just from traffic violations. With the completion of its current fiscal year (September 1, 2013, through August 31, 2014), the city will again be required to report the percent of annual general operating revenue from fines and court costs related to traffic violations in its annual financial report. Thus, the municipal division needs to establish procedures and records to identify applicable traffic violations and the related fines and court costs revenues to assist the city in complying with state law.

Effective August 28, 2013, Section 302.341.2, RSMo, was amended, reducing the threshold for remitting excess revenues to the state, and requiring cities to provide an accounting of the percent of annual general operating revenue from fines and court costs for traffic violations in its annual financial report submitted to the State Auditor's office as required by Section 105.145, RSMo. Section 302.341.2, RSMo, further provides that a



Thirty-Third Judicial Circuit
City of Miner Municipal Division
Management Advisory Report - State Auditor's Findings

city that is noncompliant with the law and fails to make an accurate or timely report ". . . shall suffer immediate loss of jurisdiction of the municipal court of said city . . . on all traffic-related charges until all requirements of this section are satisfied."

4.3 Court automation fee

The municipal division has been inappropriately charging and collecting court costs of \$7 for the statewide CAF fee since at least June 2000. All monies collected for the CAF are remitted to the state on a monthly basis. The municipal division collected CAF fees totaling \$5,159 for the year ended August 31, 2014. The total amount collected in error likely exceeds \$50,000.

The municipal division has been assessing the CAF fee pursuant to Sections 488.012.3(5) and 488.027, RSMo, and Supreme Court Operating Rules 21.01(a)(4) and 21.03. However, according to OSCA personnel, only courts using or implementing the statewide court automation system, or municipal courts where the Associate Circuit Division Judge hears the case and the case is processed by the Circuit Court, should be assessing the \$7 CAF fee. Since the municipal division cases are heard by a Municipal Judge and the municipal division has not implemented the statewide court automation system, the municipal division should not be assessing this fee. In addition, neither the municipal division nor the city could locate a municipal ordinance supporting the collection of the CAF fee.

The municipal division should review all court costs to ensure fees are assessed in accordance with state law and Supreme Court Operating Rules. In addition, although the municipal division is working with the OSCA to implement the statewide court automation system within the next few months, the municipal division should review the past handling of the CAF fees with the OSCA to determine if any action should be taken.

4.4 Report of cases heard

The Municipal Court Clerk does not file a monthly report of cases heard 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 Court Clerk to prepare a monthly report of all cases heard in the municipal division court, including the names of the defendants and fines and court costs imposed, to be verified by the Municipal Court Clerk or Municipal Judge and filed with the city.

Recommendations

The City of Miner Municipal Division:

- 4.1 Work with the Police Department to ensure the numerical sequence and ultimate disposition of all tickets are accounted for properly. In



Thirty-Third Judicial Circuit
City of Miner Municipal Division
Management Advisory Report - State Auditor's Findings

addition, the Police Department should prepare written policies and procedures for the handling of voided tickets.

- 4.2 Develop procedures and records to identify applicable traffic violations and the associated fines and court costs revenues and provide this information to the city.
- 4.3 Review all court costs to ensure fees are assessed in accordance with state law and Supreme Court Operating Rules. In addition, review the past handling of the CAF fees with the OSCA to determine if any action should be taken.
- 4.4 Ensure a monthly report of cases heard in the municipal division is prepared and filed with the city in accordance with state law and the Supreme Court Operating Rule.

Auditee's Response

The Municipal Judge provided the following written responses:

- 4.1 *The court will continue to work with the Miner Police Department on implementation of the department's new written policy and procedures to ensure numerical sequencing of tickets, and to properly account for the disposition of all tickets, and which will require a record of and written explanation of the issuing officer of all voided citations.*
- 4.2 *Procedures will be developed through court automation to identify applicable traffic violations and associated fines and court costs revenues to be provided to the city.*
- 4.3 *The City of Miner is currently in the process of reviewing the city's municipal code, including authorized court costs, to determine such costs are current, proper and authorized. The city is contracting with Municode service to update and organize the city's municipal code. The city has already made amendments to court costs authorized by ordinance to bring into compliance with current state statutes. We will discuss with OSCA the handling of CAF fees collected prior to automation.*
- 4.4 *Procedures will be developed through court automation to prepare monthly reports of cases heard in the municipal division court, which will be timely filed with the city.*

The new City Clerk provided the following written responses:

- 4.1 *We are moving forward in developing a procedure that will allow complete and accurate record keeping of citations issued out to*



Thirty-Third Judicial Circuit
City of Miner Municipal Division
Management Advisory Report - State Auditor's Findings

police officers. The Police Department has already changed the way the officers account for their ticket books. They now handwrite the citation numbers and person's name with charge on their ticket book sleeve, which is turned in after the book is empty. The Police Chief has started a spreadsheet to document ticket books issued. The ticket books are now kept in the Police Chief's office for him to track. A comprehensive policy on voided tickets is currently being developed. The Police Chief ensured that supervisors would provide more oversight as officers enter the tickets into the computerized system.

- 4.2 We are currently developing a policy to enable us to accurately identify traffic violation tickets, and associated fines and court cost collections that can be included in the annual financial report.*
- 4.3 We have adopted an ordinance that allows the court to collect and disburse the CAF fees as well as a comprehensive ordinance that outlines all collections.*
- 4.4 The Municipal Court Clerk will provide JIS system reports that will be accessible to the City Clerk for an oversight of proper disposal of cases and funds.*

The Police Chief provided the following response:

- 4.1 We are working with the municipal division to ensure the numerical sequence and ultimate disposition of all tickets are accounted for properly. We have developed new policies and procedures for the handling of tickets, including voided tickets. Officers are required to enter all tickets, including voids, into the computerized system. If the ticket was voided, an explanation must be documented. This explanation is sent to the municipal division and also attached to the voided ticket. I am now handling the distribution of ticket books and I have developed a new spreadsheet to track ticket books assigned to each officer. A copy of this spreadsheet will also be sent to the municipal division to track which tickets are outstanding.*

Thirty-Third Judicial Circuit

City of Miner Municipal Division

Organization and Statistical Information

The City of Miner Municipal Division is in the Thirty-Third Judicial Circuit, which consists of Mississippi and Scott Counties. The Honorable David Dolan 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 August 31, 2014, the municipal division employees were as follows:

Title	Name
Municipal Judge	Franklin Marshall
Municipal Court Clerk	Gary Smith

Financial and Caseload Information

	Year Ended August 31, 2014
Receipts	\$159,003
Number of cases filed	992

Appendix A

Thirty-Third Judicial Circuit
City of Miner Municipal Division
Documentation of Undeposited Receipts

Summary of Undeposited Receipts by Fiscal Year

	Amount
Undeposited Receipts, September 1, 2011 - August 31, 2012	\$ 473.50
Undeposited Receipts, September 1, 2012 - August 31, 2013	9,874.00
Undeposited Receipts, September 1, 2013 - August 31, 2014	2,050.00
Subtotal	12,397.50
Undeposited Receipts per Altered City Receipt Report (see Appendix B)	2,000.00
Total	\$ 14,397.50

Fines and Court Costs Receipt Slips/Bond Receipt Slips			City Receipt	(Shortage)/	Deposit	Total
Number	Date	Amount	Report	Overage	Date	Shortage
<u>Fiscal Year 2012 (September 1, 2011 - August 31, 2012)</u>						
33939	8/24/2012	251.00	151.00	(100.00)	8/30/2012	\$ 100.00
(1) 33967	8/28/2012	373.50	0.00	(373.50)	8/31/2012	373.50
Total Fiscal Year 2012		624.50	151.00	(473.50)		\$ 473.50

Fiscal Year 2013 (September 1, 2012 - August 31, 2013)

(1)	34036	9/10/2012	150.00	0.00	(150.00)		
(1)	34037	9/10/2012	110.00	0.00	(110.00)		
(1)	34038	9/10/2012	27.50	0.00	(27.50)		
(1)	34039	9/10/2012	165.50	0.00	(165.50)		
(2)	34053	9/12/2012	80.00	700.00	620.00		
(2)	34054	9/12/2012	700.00	50.00	(650.00)	9/17/2012	483.00
(1), (2)	34055	9/13/2012	50.00	0.00	(50.00)	9/20/2012	50.00
(1)	34070	9/20/2012	130.00	0.00	(130.00)		
(1)	34078	9/21/2012	405.00	0.00	(405.00)		
(1)	34080	9/21/2012	290.00	0.00	(290.00)		
	34088	9/24/2012	85.00	80.00	(5.00)	9/27/2012	830.00
	34125	10/1/2012	235.00	135.00	(100.00)		
	34128	10/1/2012	320.00	100.00	(220.00)		
(3)	34129	10/1/2012	160.00	0.00	(160.00)		
(4)	34134	10/3/2012	305.00	100.00	(205.00)		
(4)	34135	10/3/2012	100.00	0.00	(100.00)		
	34137	10/3/2012	85.00	80.00	(5.00)		
	34139	10/4/2012	65.00	55.00	(10.00)	10/5/2012	800.00
	34141	10/9/2012	180.00	100.00	(80.00)		
	34142	10/9/2012	60.00	37.00	(23.00)		
	34143	10/12/2012	135.00	100.00	(35.00)		
	34148	10/12/2012	330.00	230.00	(100.00)		
	34153	10/15/2012	192.00	100.00	(92.00)		
	34154	10/15/2012	55.00	45.00	(10.00)		
	34155	10/15/2012	55.00	45.00	(10.00)	10/19/2012	350.00
	34161	10/18/2012	165.00	65.00	(100.00)		
	34164	10/18/2012	143.50	110.00	(33.50)		

Appendix A

Thirty-Third Judicial Circuit
City of Miner Municipal Division
Documentation of Undeposited Receipts

Fines and Court Costs Receipt Slips/Bond Receipt Slips			City Receipt	(Shortage)/	Deposit	Total
Number	Date	Amount	Report Amount	Overage	Date	Shortage
34165	10/18/2012	170.00	70.00	(100.00)		
34168	10/19/2012	63.50	67.00	3.50		
34171	10/22/2012	143.50	43.50	(100.00)		
34172	10/22/2012	130.00	80.00	(50.00)		
34173	10/22/2012	235.00	80.00	(155.00)		
34174	10/22/2012	530.00	135.00	(395.00)		
34176	10/22/2012	135.00	105.00	(30.00)		
34177	10/22/2012	110.00	80.00	(30.00)		
34182	10/22/2012	190.00	80.00	(110.00)	10/26/2012	1,100.00
1637	10/19/2012	261.00	150.00	(111.00)		
1639	10/23/2012	250.00	150.00	(100.00)		
(5) 1641	10/23/2012	150.00	0.00	(150.00)	10/26/2012	361.00
34206	10/25/2012	192.00	92.00	(100.00)		
34208	10/29/2012	369.00	169.00	(200.00)		
34209	10/29/2012	323.50	223.50	(100.00)		
34226	10/29/2012	253.50	153.50	(100.00)	10/31/2012	500.00
34253	11/14/2012	280.00	180.00	(100.00)		
34257	11/20/2012	280.00	180.00	(100.00)		
34277	11/26/2012	230.00	130.00	(100.00)		
34280	11/26/2012	328.50	228.50	(100.00)	11/30/2012	400.00
34301	12/1/2012	250.00	150.00	(100.00)		
34305	12/1/2012	380.00	280.00	(100.00)		
34316	12/7/2012	380.00	280.00	(100.00)		
34336	12/12/2012	330.00	230.00	(100.00)		
34346	12/12/2012	235.00	135.00	(100.00)	12/13/2012	500.00
34364	12/17/2012	380.00	180.00	(200.00)		
34370	12/20/2012	530.00	430.00	(100.00)	12/31/2012	300.00
34380	1/4/2013	280.00	180.00	(100.00)		
34389	1/8/2013	405.00	305.00	(100.00)	1/17/2013	200.00
34421	1/22/2013	235.00	135.00	(100.00)		
34434	1/22/2013	280.00	180.00	(100.00)		
34438	1/22/2013	305.00	205.00	(100.00)		
34445	1/24/2013	430.00	330.00	(100.00)		
34450	1/25/2013	480.00	380.00	(100.00)	1/29/2013	500.00
34470	2/1/2013	242.00	142.00	(100.00)		
34471	2/1/2013	240.00	140.00	(100.00)		
34478	2/6/2013	280.00	180.00	(100.00)	2/8/2013	300.00
34481	2/7/2013	480.00	380.00	(100.00)		
34482	2/7/2013	430.00	330.00	(100.00)		
34486	2/11/2013	260.00	160.00	(100.00)		
34488	2/14/2013	330.00	230.00	(100.00)		
34494	2/19/2013	430.00	330.00	(100.00)	2/20/2013	500.00

Appendix A

Thirty-Third Judicial Circuit
City of Miner Municipal Division
Documentation of Undeposited Receipts

Fines and Court Costs Receipt Slips/Bond Receipt Slips			City Receipt	(Shortage)/	Deposit	Total
Number	Date	Amount	Report Amount	Overage	Date	Shortage
34586	3/25/2013	306.00	206.00	(100.00)		
34589	3/25/2013	340.00	240.00	(100.00)		
34595	3/26/2013	315.00	215.00	(100.00)		
34608	3/27/2013	420.00	320.00	(100.00)	3/29/2013	400.00
34730	6/3/2013	192.00	92.00	(100.00)		
34741	6/12/2013	352.00	252.00	(100.00)	6/17/2013	200.00
34810	7/2/2013	330.00	130.00	(200.00)		
34815	7/5/2013	306.00	206.00	(100.00)		
34817	7/8/2013	242.00	142.00	(100.00)	7/12/2013	400.00
34825	7/18/2013	192.00	92.00	(100.00)		
34832	7/22/2013	175.00	75.00	(100.00)		
34839	7/23/2013	233.50	133.50	(100.00)	7/24/2013	300.00
34851	7/24/2013	120.00	20.00	(100.00)		
34852	7/25/2013	343.50	143.50	(200.00)	7/26/2013	300.00
34878	8/2/2013	130.00	30.00	(100.00)		
34879	8/2/2013	192.00	92.00	(100.00)		
34880	8/5/2013	192.00	92.00	(100.00)		
34883	8/7/2013	160.00	60.00	(100.00)	8/9/2013	400.00
34886	8/13/2013	142.00	42.00	(100.00)		
34891	8/16/2013	265.00	165.00	(100.00)		
34901	8/21/2013	380.00	280.00	(100.00)		
34902	8/21/2013	280.00	180.00	(100.00)	8/23/2013	400.00
34903	8/22/2013	192.00	92.00	(100.00)		
34909	8/26/2013	210.00	110.00	(100.00)		
34924	8/27/2013	280.00	180.00	(100.00)	8/30/2013	300.00
Total Fiscal Year 2013		23,285.00	13,411.00	(9,874.00)		\$ 9,874.00

Fiscal Year 2014 (September 1, 2013 - August 31, 2014)

2293	9/7/2013	310.00	210.00	(100.00)	9/27/2013	100.00
35039	10/2/2013	242.00	142.00	(100.00)		
35042	10/4/2013	292.00	192.00	(100.00)	10/18/2013	200.00
35160	11/22/2013	192.00	92.00	(100.00)		
35182	11/25/2013	434.00	234.00	(200.00)		
35183	11/25/2013	245.00	145.00	(100.00)		
35185	11/25/2013	433.00	233.00	(200.00)	11/27/2013	600.00
35199	11/26/2013	179.50	79.50	(100.00)	11/27/2013	100.00
35228	12/16/2013	616.00	116.00	(500.00)		
35233	12/16/2013	171.00	71.00	(100.00)	12/26/2013	600.00

Appendix A

Thirty-Third Judicial Circuit City of Miner Municipal Division Documentation of Undeposited Receipts

Fines and Court Costs Receipt Slips/Bond Receipt Slips			City Receipt	(Shortage)/	Deposit	Total
Number	Date	Amount	Report	Overage	Date	Shortage
35289	1/24/2014	450.00	300.00	(150.00)	1/29/2014	150.00
35468	4/21/2014	433.00	133.00	(300.00)	4/25/2014	300.00
Total Fiscal Year 2014		3,997.50	1,947.50	(2,050.00)		\$ 2,050.00

- (1) The city's receipt report indicated this receipt slip was voided; however, the receipt slip had been issued by the municipal division.
- (2) Receipt slip number 34053 for \$80 was not recorded on the city's receipt report; instead, the information for receipt slip number 34054 was recorded in place of receipt slip number 34053, and the information for receipt slip number 34055 was recorded in place of receipt slip number 34054. The city's receipt report indicated receipt slip number 34055 had been voided.
- (3) The city's receipt report indicated this receipt slip was skipped; however, this receipt slip had been issued by the municipal division.
- (4) Receipt slip number 34134 for \$305 was not recorded on the city's receipt report; instead, the information for receipt slip number 34135 was recorded in place of receipt slip number 34134. Receipt slip number 34135 was not included on the city's receipt report.
- (5) Bond receipt slip number 1641 was not included on the city's receipt report; however, this bond receipt slip had been issued by the Police Department.

Appendix B

Thirty-Third Judicial Circuit
City of Miner Municipal Division
Undeposited Receipts per Altered City Receipt Report

Fines and Court Costs Receipt Slips/ Bond Receipt Slips		Original City Receipt Report Amount	Altered City Receipt Report Amount	(Shortage)/ Overage	Deposit Date	Total Shortage
Number	Date					
<u>Fiscal Year 2014 (September 1, 2013 - August 31, 2014)</u>						
34950	9/3/2013	92.00	192.00	(100.00)		
34951	9/3/2013	43.50	143.50	(100.00)		
34954	9/3/2013	110.00	210.00	(100.00)	9/6/2013	\$ 300.00
34961	9/6/2013	42.00	142.00	(100.00)		
34969	9/13/2013	130.00	330.00	(200.00)		
34971	9/13/2013	180.00	280.00	(100.00)	9/20/2013	400.00
34993	9/23/2013	135.00	235.00	(100.00)		
34996	9/24/2013	233.00	333.00	(100.00)		
35007	9/24/2013	50.00	150.00	(100.00)		
35026	9/25/2013	92.00	192.00	(100.00)	9/27/2013	400.00
2355	1/4/2014	300.00	400.00	(100.00)		
2361	1/13/2014	150.00	250.00	(100.00)	1/17/2014	200.00
2364	1/18/2014	400.00	500.00	(100.00)	1/29/2014	100.00
35457	4/17/2014	283.00	383.00	(100.00)		
35486	4/23/2014	146.60	246.60	(100.00)	4/25/2014	200.00
35491	4/25/2014	78.00	178.00	(100.00)	4/30/2014	100.00
35576	6/3/2014	199.00	299.00	(100.00)		
35577	6/3/2014	145.00	245.00	(100.00)		
35605	6/17/2014	183.00	283.00	(100.00)	6/20/2014	300.00
		2,992.10	4,992.10	(2,000.00)		\$ 2,000.00