



Office of Missouri State Auditor
Nicole Galloway, CPA

**Thirty-Eighth Judicial Circuit
City of Sparta
Municipal Division**

Report No. 2016-044

July 2016

auditor.mo.gov



Findings in the audit of Sparta Municipal Division

Accounting Controls and Procedures	Neither the municipal division nor city personnel perform adequate supervisory or independent reviews of accounting functions and records. The municipal division used receipt slips that were not prenumbered. The former Court Clerk did not always record or deposit monies timely, and did not have procedures to identify and compare liabilities to reconciled bank balances. The municipal division did not have adequate procedures to monitor and review accrued costs owed to the municipal division, including fines, court costs, fees, and court-ordered restitution.
Municipal Division Procedures	The municipal division and the city police department did not work together to ensure the numerical sequence and ultimate disposition of all tickets issued were accounted for properly. Information recorded in the Police Department's computerized system was incomplete and inaccurate for some tickets. The municipal division does not always accurately document the final disposition of cases in court records and final disposition is not always approved by the Municipal Judge. The municipal division assesses a potentially improper \$25 warrant fee for each warrant issued for failure to appear, and warrants are not always issued timely. The municipal division did not submit accurate monthly reports of collections to the state and city. The municipal division does not have procedures in place to identify minor traffic violation tickets and the associated fines and courts costs collected so that city officials can accurately calculate whether the city owes excess revenues to the Missouri Department of Revenue (DOR). In addition, the city's procedures to calculate whether excess revenues are due to the DOR are not adequate to ensure compliance with state law.
Electronic Data Security	The municipal division does not periodically back up electronic data leaving division records at risk of loss or destruction, and the Police Department did not periodically test weekly backup data. All municipal division and city personnel who used municipal division computers shared the former Court Clerk's user identification and password. As a result, municipal division and police department records are not adequately protected and are susceptible to unauthorized access or loss of data.

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

*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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Thirty-Eighth Judicial Circuit

City of Sparta Municipal Division

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NICOLE GALLOWAY, CPA **Missouri State Auditor**

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

We have audited certain operations of the City of Sparta Municipal Division of the Thirty-Eighth Judicial Circuit in fulfillment of our duties under Chapter 29, RSMo. The scope of our audit included, but was not necessarily limited to, the year ended June 30, 2015. 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 and city's compliance with certain legal provisions.
3. Evaluate the municipal division's compliance with certain court rules.
4. Evaluate the city's compliance with state laws restricting the amount of certain court revenues that may be retained.

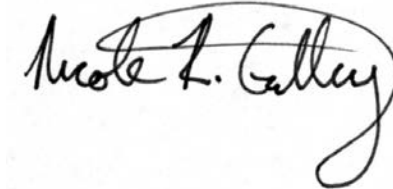
Our methodology included reviewing written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the municipal division, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls that 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 state laws restricting the amount of certain court revenues that may be retained. The accompanying Management Advisory Report presents our findings arising from our audit of the City of Sparta Municipal Division of the Thirty-Eighth Judicial Circuit.

A petition audit of the City of Sparta, fulfilling our obligations under Section 29.230, RSMo, is still in process, and any additional findings and recommendations will be included in the subsequent report.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is written in a cursive style with a large, looping flourish at the end.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

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Thirty-Eighth Judicial Circuit

City of Sparta Municipal Division

Management Advisory Report - State Auditor's Findings

1. Accounting Controls and Procedures

Accounting controls and procedures need improvement. During the year ended June 30, 2015, the municipal division collected approximately \$67,200 in fines and court costs and approximately \$8,400 in bonds. The Court Clerk during the majority of our audit period resigned effective June 12, 2015. The city employed temporary staff until a permanent replacement was hired in August 2015.

1.1 Oversight

Neither the municipal division nor city personnel perform adequate supervisory or independent reviews of accounting functions and records. The former Court Clerk was responsible for all duties related to collecting and recording monies, recording receipts in municipal division and city accounting records, recording tickets in the police department's computerized system, preparing deposits and disbursements, and reconciling municipal division bank accounts. In addition, the former Court Clerk had the authority to sign checks, and only one signature was required. Proper segregation of duties within the municipal division was not possible, because the former Court Clerk was the only employee. The Municipal Judge indicated he performs some review procedures, but he could not provide details on the procedures performed and did not document the work.

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.

1.2 Receipting, depositing and recording

The municipal division utilized receipt slips that were not prenumbered and the former Court Clerk did not always record and deposit monies timely. The former Court Clerk printed receipt slips from a spreadsheet receipt template she created. When the municipal division received payments, the former Court Clerk or Utility Clerk if the Court Clerk was unavailable would enter the payment information into the receipt template and then print the receipt slip. Because a clerk entered the receipt numbers into the receipt template, there is no assurance each receipt number is unique and all receipts were properly recorded and deposited.

In addition, monies received were not always recorded in the computerized accounting systems or deposited timely. Monies were recorded in a spreadsheet upon receipt, but later recorded in the municipal division's and city's computerized accounting systems. For example, \$360 in cash and \$150 in money orders received on May 1 and May 4, 2015, were held for deposit until May 8, 2015. This deposit was not recorded in the municipal division's accounting system until June 9, 2015. The deposit was not recorded in the city's accounting system until after hiring the new city clerk in June 2015.



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Sparta Municipal Court Operating Order #1 and Supreme Court Operating Rule 4.53 state prenumbered receipt slips must be issued for all monies received. In addition, Sparta Municipal Court Operating Order #1 states the municipal division should deposit on a daily basis, or when the amount on hand reaches \$100.

1.3 Liabilities and reconciliations

The former Court Clerk did not have procedures to identify and compare liabilities to reconciled bank balances. As of May 31, 2015, the reconciled bond bank account balance was \$1,427 and court fund bank account balance was \$409. No listings of open bonds and liabilities were prepared for the month and the amounts remain unidentified. A reconciliation of the June 30, 2015, bank statements was not completed until after a new Court Clerk was hired and new procedures were implemented in September 2015.

Monthly reconciliations between liabilities and the reconciled bank account balance are necessary to ensure proper accountability over open cases and to ensure monies held in trust are sufficient to meet liabilities.

1.4 Accrued costs

The municipal division did not have adequate procedures to monitor and review accrued costs owed to the municipal division, including fines, court costs, fees, and court-ordered restitution. Accrued costs are tracked in the municipal division's computerized accounting system and a report can be produced, but there is no documentation the former Court Clerk reviewed this information or provided the report to the municipal judge. The June 30, 2015, accrued costs report shows 41 defendants with balances due totaling approximately \$18,500. One defendant on the report had not made a payment since September 2014, and no action had been taken on this case.

Proper and timely monitoring of accrued costs is necessary to help ensure unpaid amounts are collected and proper follow up action is taken. In addition, proper monitoring is necessary to provide information to the Municipal Judge and determine appropriate handling when amounts are deemed uncollectible.

Recommendations

The City of Sparta Municipal Division:

- 1.1 Ensure documented periodic independent or supervisory reviews of receipt, deposit, and disbursement records are performed.
- 1.2 Issue prenumbered official receipt slips for all monies received, and ensure receipts are recorded in the accounting systems and deposited timely.
- 1.3 Prepare monthly lists of liabilities and reconcile to the bank balance, and promptly investigate and resolve differences. In addition, the



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municipal division should establish procedures to review the status of liabilities to determine the appropriate disposition of funds held.

- 1.4 Establish procedures to review the accrued costs report and properly follow up on amounts due.

Auditee's Response

The Municipal Judge provided the following responses:

- 1.1 *The previous Court Clerk used the previous City Clerk to double check her accounting and deposits. Reports were generated for my review, but that was unfortunately something that did not happen with the necessary regularity. The previous Court Clerk was tasked with being the Police Clerk as well as quite frequently having to fill in for the Water Clerk. That situation put us in a position where, as in many small jurisdictions, we did the best we could with what we had. These issues have been resolved by the hiring of new city staff with a significant improvement in their segregation of duties where the Court Clerk is no longer the Police Clerk and the Police Department is handling their own data entry and a new Water Clerk has been hired, along with a new City Clerk. Further, the Court Clerk has been instructed to prepare monthly reports as to the moneys taken in and disbursed for my review. This issue would be best alleviated by the implementation of the state Judicial Information System (JIS) software, and the Court is to be added to the system when the next group of Municipal Courts are brought online. The vast majority of the issues that the audit pointed out to the Court would be completely alleviated by JIS. The cost of the approved systems, other than JIS, are too cost prohibitive for the City of Sparta to implement. The Court and the Police Department are utilizing Crimestar to track all citations from issuance to disposition until JIS can be implemented.*

- 1.2 *Speaking to the use of computer generated receipts. The previous Court Clerk spoke with OSCA about generating receipts this way and I also questioned her about that due to the numbering issue. She responded that it could be done the way we were doing things based upon her discussion. I am under the impression that was a miscommunication between her and whomever she spoke with at OSCA. This issue has been alleviated by the use of pre-printed receipts, but, with JIS implementation, this issue will be resolved.*

Addressing the issue of timely recordation of and deposit of monies collected. The snapshot portrayed in the report clearly shows the end of the tenure of Mrs. Anderson. I think that the onsite Auditors would agree that this was a rather tumultuous time for the City as a whole, and as previously described, Mrs. Anderson was in a



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position where she had to wear three hats. The staffing issues have been resolved and the division of duties has also been resolved so that the Court Clerk is the Court Clerk and she only on occasion has to cover the Water Clerk's duties and no longer serves as the Police Clerk in addition to her Court duties.

1.3 *These issues have been addressed with the new Court Clerk. Reconciliations are made on a case by case basis and are ongoing.*

1.4 *There is now a payment plan filing system where those files are separated into a separate file drawer for those cases where payment plans (mostly probation cases) are kept and tracked. These cases are set for review dates on the court docket and for probation cases they are set for review the month when the probationary period is to be terminated.*

Auditor's Comment

1.2 Audit work determined the untimely recording and depositing of monies was not isolated to the short period of time prior to the Court Clerk's resignation.

1.3 Reconciliations should be completed on a monthly basis to ensure bank account balances are correct and sufficient to meet liabilities.

2. Municipal Division Procedures

Procedures related to ticket accountability, case disposition, warrants and warrant fees, monthly reports, and monitoring excess revenues need improvement.

2.1 Ticket accountability

The municipal division and the city police department did not work together to ensure the numerical sequence and ultimate disposition of all tickets issued were accounted for properly. Also, information recorded in the police department's computerized system was incomplete and inaccurate for some tickets. The police department tracked the ticket book numbers assigned to each police officer. As officers issued tickets, the former Court Clerk recorded them in the police department's computerized system, and prepared and processed the case for the municipal division. The former Court Clerk also maintained a spreadsheet to track tickets filed with the municipal division each month; however, this spreadsheet did not include voided tickets, tickets sent to the Circuit Court, or the final disposition of tickets recorded.

We reviewed the police department's computerized system for 1,000 tickets to account for the numerical sequence. Tickets unissued totaled 482 and they were all in-stock and thus not recorded in the system. Of the 518 that should have been recorded in the computerized system, 5 did not include defendant or violation information, 6 voided tickets were not shown as voided in the system, 1 ticket was recorded twice, 35 tickets were issued but not recorded in the system, 4 tickets were voided and not recorded in the



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system, and 3 ticket numbers were recorded incorrectly in the system. The police department was also unable to locate 22 copies of tickets requested. The final disposition of tickets was not identified in the system for any tickets issued.

Without properly 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. A record should be maintained accounting for the ultimate disposition of each ticket issued to decrease the risk of loss, theft, or misuse of funds.

2.2 Circuit Court and suspended cases

The municipal division does not always accurately document the final disposition of cases in court records and the final disposition is not always approved by the Municipal Judge. We identified 18 tickets with a final disposition of "void" in court records, but police department records showed a different disposition. Upon further review, we found these tickets had been forwarded to the Circuit Court for processing and should not have been marked void by the court. Since these tickets were marked as "void," they were not presented to the Municipal Judge for review or approval of the disposition.

We also identified 4 cases with suspended sentences that were not placed on a future docket for review and approval of the final disposition after full payment of fines and costs. Instead, once the suspended sentence was complete, the former Court Clerk closed the case without judicial approval. For example, the judge ordered 180 days suspended imposition of sentence for a case on November 6, 2014; however, no subsequent review of the case was completed as of June 30, 2015; however, the case was recorded as closed in court records.

To ensure the recorded disposition of all cases is proper, case activity, including final disposition, should be periodically reviewed and approved by the Municipal Judge.

2.3 Warrants

The municipal division assesses a potentially improper \$25 warrant fee for each warrant issued for failure to appear. According to municipal division records, warrant fees collected totaled approximately \$1,125 for the year ended June 30, 2015. In addition, warrants are not always issued timely. For example, the Municipal Judge ordered issuance of a warrant on May 7, 2015; however, the former Court Clerk did not issue this warrant until June 11, 2015.

Per Section 479.260, RSMo, a municipality may, by ordinance, provide for court fees pursuant to sections 488.010 to 488.020, RSMo; however, these sections do not include any provisions that authorize the municipal division



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to assess the warrant fee. According to Sparta Municipal Court Operating Order #1, "When a new warrant is issued, the Court Administrator shall mail requests to the Sheriff's Department within two business days."

2.4 Monthly reports

The municipal division did not submit accurate monthly reports of collections to the state and city. As a result, the municipal division incorrectly reported activities to the Office of State Courts Administrator (OSCA) and the city lacks the information needed to accurately monitor municipal division activity.

The former Court Clerk prepared a Municipal Division Summary Reporting Form each month and submitted it to the OSCA. The former Court Clerk also prepared a Monthly Report and presented it to the Board of Aldermen. Our review determined these 2 reports did not match. The OSCA report showed 90 cases pending at the end of May 2015, while the city report showed 58 cases pending for the same period. Further, the city report does not include all case information required by state law.

Supreme Court Operating Rule 4.28 and OSCA instructions require monthly reports of cases filed and fines and court costs collected to be submitted to the OSCA. Reports are to include all activities that have occurred since the last report. Section 479.080.3, RSMo, and Supreme Court Operating Rule 4.29 require the Court Clerk to prepare a monthly list of all cases heard in the municipal division court, including the names of the defendants and fines, court costs, and fees imposed, to be verified by the Court Clerk or the Municipal Judge and filed with the city.

2.5 Monitoring of excess revenues

The municipal division does not have procedures in place to identify minor traffic violation tickets and the associated fines and courts costs collected. This information is needed so that city officials can accurately calculate whether the city owes excess revenues to the Missouri Department of Revenue (DOR). In addition, the city's procedures to calculate whether excess revenues are due to the DOR are not adequate to ensure compliance with state law. City officials calculated no excess revenues were due to the DOR for the year ended June 30, 2015, but failed to retain documentation to support the numbers used in the calculation and the calculation was inaccurate.

The city used total fines, bond forfeitures, and court costs revenues, without adjusting for certain traffic violations and/or non-traffic violations excluded by law, in its calculation. Also, the city's general operating revenue amount exceeded total city revenues in all governmental funds and improperly included revenues restricted for specific purposes. As a result, the city's calculation does not accurately assess whether the city owes excess revenues to the DOR. The city's excess revenue calculation for the year ended June 30, 2015, indicated the city's 2015 revenues from traffic



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violations totaled \$69,434, general operating revenues totaled \$854,463, and computed the percent of general operating revenues from traffic violation revenues as 8.126 percent. If the calculation is revised using apparent unrestricted general operating revenue of approximately \$330,322 (\$524,141 less than the amount used by the city), and the same fines, bond forfeitures, and court costs revenues amount (\$69,434), the computed percent is approximately 21 percent. This large change in the percentage illustrates the importance of identifying the appropriate violations and general operating revenue for the calculation.

Section 302.341.2, RSMo (as it existed from August 28, 2013 to August 27, 2015), required 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 SAO (as required by Section 105.145, RSMo), and required cities to remit any such revenues in excess of 30 percent of annual general operating revenue to the DOR.

Effective August 28, 2015, Senate Bill 5 (SB 5) changes the excess revenues requirements. Section 479.350, RSMo, provides new definitions for elements of the excess revenue calculation. Section 479.359.1, RSMo, requires cities to annually calculate the percent of annual general operating revenue from fines, bond forfeitures, and court costs for minor traffic violations and send any excess revenues to the DOR. Section 479.359.2, RSMo, reduces the amounts of these revenues the city may retain in the future.

Due to the impact of these provisions on operations of the municipal division and the city, it is important the city and its municipal division take immediate action to implement policies and procedures to ensure future compliance with state law.

Recommendations

The City of Sparta Municipal Division:

- 2.1 Work with the police department to ensure the numerical sequence and ultimate disposition of all tickets issued are accounted for properly and information recorded in the computerized system is complete and accurate.
- 2.2 Ensure the status and disposition of cases are accurately documented on the court dockets, periodically reviewed by a person independent of the receipting and recording process, and all court dockets are signed by the Municipal Judge.
- 2.3 Work with the city and legal counsel to reevaluate the warrant fee and the authority to assess the fee, and ensure warrants are issued timely.



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- 2.4 Establish procedures to ensure the accuracy of monthly reporting to the OSCA and the city.
- 2.5 Work with the city to ensure the accuracy of annual excess revenue calculations and include appropriate general operating revenues and court revenues in the calculations. In addition, the Board of Aldermen should recalculate excess revenues for fiscal year 2015, maintain documentation to support the calculation, and make payment to the DOR, if appropriate, for any excess revenues identified.

Auditee's Response

The Municipal Judge provided the following responses:

- 2.1 *The Court and the new Chief of Police are using a computer-based software program, Crimestar, where the Police Department enters the tickets and the Court makes entries into the system to track the adjudication or other disposition of the citations. Previously, the Municipal Court Clerk was tasked with being the Police Clerk in addition to her Court duties. This situation has been alleviated. The Office of State Courts Administrator has also been contacted by the Clerk of the Municipal Division on numerous occasions to be given a timeline for implementation of the JIS, in the Sparta Municipal Division for at least the last year and no definitive answer has been provided. The implementation of JIS would alleviate most if not all issues noted by the Auditor's Office.*
- 2.2 *All Suspended Imposition of Sentence cases are now docketed for a case review for the future court date that coincides with the expiration of the probationary period so that the appropriate docket entries can be made to close the file, unless there has been some previous violation of probation, which requires court action.*

Speaking to the concerns over "void" or "voided" citations. The Auditor's report states that there were citations that were in the Court records that had been "forwarded to the Circuit Court for processing and should not have been marked "void" by the court. Since these tickets were marked as "void," they were never presented to the Municipal Judge for Review or approval of this disposition." My understanding has always been that only the issuing law enforcement agency can "void" a citation and the prosecuting attorney can decline to prosecute or dismiss a citation. Therefore, I must agree that they should not have been marked "void" and they should have been marked or docketed as transferred to the Christian County Prosecuting Attorney for review.



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In any event, until JIS can be implemented – as we were last informed by OSCA we were in the next group of Municipal Divisions to be added to the system – the Police Department and the Court are using Crimestar to track citations from issuance to final disposition either by referral to the County Prosecuting Attorney or through adjudication in the Municipal Division.

- 2.3 *There was some confusion among the municipal jurisdictions in our area as to if you could or could not assess "warrant fees." Once there was verification that it could not be charged the fee assessment was terminated.*

Speaking to the issuance of warrants. At times warrants were not being processed as quickly as needed because of staffing issues where the previous Court Clerk was tasked with also handling work as the Police Clerk, and the Water Clerk duties on numerous occasions. This staffing issue has been addressed with the Police Department handling the entry of their own citations and other information into Crimestar and the hiring of a new Water Clerk.

- 2.4 *This issue has been resolved with the OSCA reports being filed before the 21st day of the following month. All monthly reports are submitted to the City Clerk via the State Summary Report and the disposition and fee disbursement sheets are attached to the report. The City Clerk handles all fund and fee disbursements as required. It must again be stated, that this among other issues noted by the Auditor would be cured with implementation of the JIS system as it tracks and documents all of the reports, tickets, and other documentation in one central system.*

- 2.5 *No response was provided for this recommendation.*

The City provided the following response:

- 2.5 *With the change in staff since fiscal year 2015, there is an expectation that the reporting from the Municipal Court will improve. Implementation of new software should assure the accuracy of the information used for reporting purposes. Staff and the Board of Aldermen will continue to educate themselves and ensure that the reporting requirements are met and fully understood. The city will review and recalculate the 2015 excess revenue calculation.*

3. Electronic Data Security

The municipal division and police department have not established adequate data backup or user identification and password controls. As a result,



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municipal division and police department records are not adequately protected and are susceptible to unauthorized access or loss of data.

3.1 Data backup

The municipal division does not periodically back up electronic data leaving division records at risk of loss or destruction. The former Court Clerk indicated she completed a weekly backup of the computerized accounting system; however, this backup did not include other court electronic data maintained in other systems. Weekly backups ended when the former Court Clerk resigned in June 2015, and the municipal division has not implemented new backup procedures. In addition, the police department did not periodically test weekly backup data. Preparation of backup data, preferably on a daily or at least weekly basis, periodic testing to ensure the backup process is adequate, and off-site storage provides increased assurance data could be recovered or restored if necessary. Failure to store computer backup data at a secure off-site location results in the backup data being susceptible to the same damage as the data on the computer.

3.2 User identifications and passwords

All municipal division and city personnel who used municipal division computers shared the former Court Clerk's user identification and password.

While a user identification and password are required to authenticate access to computers, the security of logon credentials is dependent upon keeping them confidential. However, since all employees shared the former Court Clerk's logon credentials, there was no assurance the user identification and password were effectively limiting access to computers and data files to only those individuals who needed access to perform their job responsibilities. User identifications should be unique to each person and passwords should be confidential and changed periodically to reduce the risk of a compromised password and unauthorized access to and use of computers and data.

Recommendations

The City of Sparta Municipal Division:

- 3.1 Regularly back up computer data, and ensure it is stored in a secure off-site location and tested on a regular basis.
- 3.2 Require unique user identifications for each employee. In addition, passwords should remain confidential and be periodically changed to prevent unauthorized access to computers and data.

Auditee's Response

The Municipal Judge provided the following responses:

- 3.1 *The use of Crimestar by the Court in the interim while we await being added to the JIS system backs up daily and is mirrored with the Police Department so that the citations are tracked from issuance to disposition in both offices. Further, an additional*



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backup is maintained by the Court Clerk and stored off site nightly. We will explore the possibilities of secure off site remote backup for the Court records once the financial position of the City improves so that such a system can be implemented.

3.2 *This issue has been alleviated so that the Clerk of the Court and I have password protected access to the electronic Court records.*

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Organization and Statistical Information

The City of Sparta Municipal Division is in the Thirty-Eighth Judicial Circuit, which consists of Christian and Taney Counties. The Honorable Laura J. Johnson 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. The municipal division does not utilize OSCA's statewide automated case management system known as the JIS. Instead, the municipal division maintains manual records.

Personnel

At June 30, 2015, the municipal division employees were as follows:

Title	Name
Municipal Judge	Matthew B. Owen
Court Clerk ¹	vacant

¹ Kamera Anderson served as the Court Clerk from July 1, 2014, through June 12, 2015. The position remained vacant through the end of the fiscal year.

Financial and Caseload Information

	Year Ended June 30, 2015
Receipts	\$75,601
Number of citations issued	658

Court Costs, Surcharges, and Fees

Type	Amount
Court Costs (Clerk Fee)	\$ 11.00
Judicial Education Fund	1.00
Crime Victims' Compensation	7.50
Law Enforcement Training	2.00
Peace Officer Standards and Training	1.00
Domestic Violence Shelter	2.00
Warrant Fee	25.00

Vehicle Stops Report

Section 590.650, RSMo, requires law enforcement agencies report vehicle stop data to the Attorney General's Office (AGO) by March 1st of each year. The AGO compiles the data in a statewide report that can be viewed on the AGO website at <https://ago.mo.gov/docs/default-source/public-safety/2014agencyreports.pdf?sfvrsn=2>. The following table presents data excerpted from the AGO report for the City of Sparta Police Department. In addition, see information at <https://ago.mo.gov/home/vehicle-stops->



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 Organization and Statistical Information

report/2014-executive-summary, for background information on the AGO's vehicle stops executive summary along with definitions for footnotes of the following table.

Racial Profiling Data/2014¹ - Sparta Police Department - Population 1,294²

Key Indicators	Total	White	Black	Hispanic	Asian	Am. Indian	Other
Stops	1104	1085	8	8	2	0	1
Searches	39	39	0	0	0	0	0
Arrests	37	36	1	0	0	0	0
Statewide Population %	N/A	82.76	10.90	2.94	1.71	0.41	1.28
Local Population %	N/A	95.75	0.15	2.40	0.39	0.54	0.77
Disparity Index ³	N/A	1.03	4.69	0.30	0.47	0.00	0.12
Search Rate ⁴	3.53	3.59	0.00	0.00	0.00	0.00	0.00
Contraband hit rate ⁵	56.41	56.41	0.00	0.00	0.00	0.00	0.00
Arrest rate ⁶	3.35	3.32	12.50	0.00	0.00	0.00	0.00

¹ The City of Sparta did not submit profiling data to the Missouri Attorney General's Office (AGO) for 2015, because the police department disbanded in December 2015. The city did not hire new a new police chief until April 2016, after the deadline by which data could be submitted.

² Population figures are from the 2010 Census for persons 16 years of age and older who designated a single race. Hispanics may be of any race. "Other" includes persons of mixed race and unknown race.

³ Disparity index = (proportion of stops / proportion of population). A value of 1 represents no disparity; values greater than 1 indicate over-representation, values less than 1 indicate under-representation.

⁴ Search rate = (searches / stops) X 100

⁵ Contraband hit rate = (searches with contraband found / total searches) X 100

⁶ Arrest rate = (arrests / stops) X 100