



Scott Fitzpatrick

Missouri State Auditor

FOLLOW-UP REPORT ON AUDIT FINDINGS

Twenty-Fourth Judicial Circuit
City of Desloge Municipal Division

Report No. 2026-034

April 2026

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Twenty-Fourth Judicial Circuit
City of Desloge Municipal Division
Follow-Up Report on Audit Findings - Table of Contents

State Auditor's Letter

2

Status of Findings

1.	Missing Money	3
2.	Accounting Controls and Procedures	3



SCOTT FITZPATRICK
MISSOURI STATE AUDITOR

Presiding Judge
Twenty-Fourth Judicial Circuit
and
Municipal Judge
and
Honorable Mayor
and
Members of the Board of Aldermen
Desloge, Missouri

We have conducted follow-up work on certain audit report findings contained in Report No. 2024-037, *Twenty-Fourth Judicial Circuit City of Desloge Municipal Division* (rated as Poor), issued in May 2024. The objectives of the follow-up review were to:

1. Identify audit report findings for which follow up is considered necessary, and inform the court about the follow-up review on those findings.
2. Identify and provide status information for each recommendation reviewed. The status of each recommendation reviewed will be one of the following:
 - Implemented: Auditee fully implemented the recommendation, either as described in the report or in a manner that resolved the underlying issue.
 - In Progress: Auditee has specific plans to begin, or has begun, to implement and intends to fully implement the recommendation.
 - Partially Implemented: Auditee implemented the recommendation in part, but is not making efforts to fully implement it.
 - Not Implemented: Auditee has not implemented the recommendation and has no specific plans to implement the recommendation.

On June 1, 2024, the City of Desloge, the City of Bonne Terre, and the City of Park Hills combined administrative functions, and there is now 1 court administrator for all 3 courts who is located in Bonne Terre. As part of the work conducted, we held discussions with the Court Administrator over the combined court and reviewed documentation provided to verify the status of implementation for the recommendations. Documentation provided by the court included daily receipt reports, deposit slips, drop box logs, and other pertinent documents. This report is a summary of the results of this follow-up work, which was substantially completed during February 2026.

A handwritten signature in black ink that reads "Scott Fitzpatrick".

Scott Fitzpatrick
State Auditor

Twenty-Fourth Judicial Circuit

City of Desloge Municipal Division

Follow-Up Report on Audit Findings - Status of Findings

1. **Missing Money** At least \$3,886 was received and/or recorded from July 1, 2020, to October 11, 2022, but not deposited and was missing. Additionally, the former Court Administrator made 38 unsupported adjustments resulting in reductions in fines and costs due totaling \$4,482. Based on the methods used to conceal the other missing money, it was possible money was collected related to these unsupported adjustments and was also missing. We also identified discrepancies between recorded judicial orders, community service records, and court system records.

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

Status **Implemented**

The Municipal Division worked with law enforcement officials and the Prosecuting Attorney's office for criminal prosecution and is attempting to obtain restitution. The former Court Administrator was originally charged with a class D felony of stealing \$750 or more and a class D felony of forgery. She was indicted on both charges in July 2025, and in February 2026 she pled guilty to both charges. She received a Suspended Imposition of Sentence with 5 years of probation, and must serve 20 hours of community service and pay \$3,886 in restitution.

2. **Accounting Controls and Procedures** Accounting controls and procedures needed significant improvement.

2.1 **Segregation of duties** The City of Desloge Municipal Division had not adequately segregated accounting and recordkeeping duties, and neither the Municipal Judge nor other court personnel performed supervisory or independent reviews of municipal division accounting and court records. The Court Administrator was solely responsible for collecting receipts, recording court receipts and case activity to the court system, preparing disbursements, and preparing monthly financial reports for court activities.

Recommendation The City of Desloge Municipal Division segregate accounting duties or ensure documented independent or supervisory reviews of municipal division accounting and court records are periodically performed.

Status **Implemented**

The Court Administrator for the combined courts is responsible for accepting and recording payments. At the end of the day, she compares the money collected to the system-generated daily receipt report. The funds are then counted by a City of Bonne Terre employee. That employee prepares the



Twenty-Fourth Judicial Circuit
City of Desloge Municipal Division
Follow-up Report on Audit Findings - Status of Findings

deposit slip and the deposit is taken to the bank with all of the city deposits. We reviewed 1 daily deposit report and it matched the deposit slip and bank receipt for the day. We also noted the daily report was reviewed and initialed by the Deputy City Clerk for the City of Bonne Terre.

2.2 Numerical sequence of receipt slips

Neither the former nor the current Court Administrator for the City of Desloge Municipal Division accounted for the numerical sequence of manual or system receipt slip numbers to ensure money received had been properly recorded in the court system and deposited. This allowed manual receipt slips to be issued, but not entered into the court system.

Recommendation

The City of Desloge Municipal Division account for the numerical sequence of receipt slip numbers.

Status

Partially Implemented

The current Court Administrator for the combined court stated she does not account for the numerical sequence of receipt slips as part of her daily closeout because the system issues receipt slip numbers in sequence and she does not believe the system skips any numbers. She also stated that the court no longer issues any manual receipt slips. If the system is unavailable for any reason, payments are held and entered when system access is restored. When those payments are entered, receipt slips are printed and mailed. We reviewed the daily report for November 13, 2025, and noted the receipt slip numbers were sequential with no skips or missing numbers.

2.3 Receipting, recording, and depositing

The City of Desloge Municipal Division did not issue a receipt slip or otherwise document the drop box receipts transmitted by city personnel. Citizens could pay bills and fines through the city drop box after business hours and 2 city employees recorded the payments on a payment log. Court payments were forwarded to the Court Administrator each morning, but court personnel did not issue receipt slips to city personnel or otherwise document the transmittals. As a result, there was nothing to show that all court drop box receipts were transmitted to the court.

Recommendation

The City of Desloge Municipal Division issue receipt slips for, or otherwise document, transmitted receipts from the city.

Status

Implemented

The Court Administrator for the combined court indicated that, while defendants are encouraged to make payments at the court in Bonne Terre, the City of Desloge still allows them to drop payments in its drop box. Each day, City of Desloge employees log the payments on a court receipt log and keep the log and payments in the city vault. Once a week, the Court Administrator picks up the payments and initials the log showing the log was complete and



Twenty-Fourth Judicial Circuit
City of Desloge Municipal Division
Follow-up Report on Audit Findings - Status of Findings

that she accepted custody of the payments. When the payments are processed at the Bonne Terre court, the Court Administrator mails the receipt slips to the payers.

2.4 Fee adjustments

The current and former Court Administrators of the City of Deloge Municipal Division processed non-monetary fee adjustments without an independent or supervisory review. Fee adjustments included the reduction or non-assessment of fines and court costs due to judicial order or community service time served by the defendant.

During the time that the former Court Administrator was employed, she entered 54 judicial orders to waive approximately \$11,778 in fines and court costs. She also waived approximately \$20,614 in fines and court costs with community service orders. These orders were often not reviewed by the municipal judge.

Recommendation

The City of Desloge Municipal Division require an independent and/or supervisory review and approval of all fee adjustments made in the court system.

Status

Implemented

The Court Administrator in the combined court indicated non-monetary fee adjustments are rare and mostly used if an entry error is made. When adjustments are made, the Judge reviews and signs a report of adjustments showing his approval. We reviewed the non-monetary fee adjustment report for January 2025, and noted the adjustments were completed by the Court Administrator, and the Judge reviewed and signed the report.