



Susan Montee, CPA
Missouri State Auditor

August 2007

Twelfth Judicial Circuit

City of Montgomery City,
Missouri
Municipal Division



Office of
Missouri State Auditor
Susan Montee, CPA

August 2007

An audit was conducted by our office of the Twelfth Judicial Circuit, city of Montgomery City, Missouri Municipal Division.

The city of Montgomery City Municipal Division is within the Twelfth Judicial Circuit, which consists of Audrain, Montgomery, and Warren Counties. The Honorable Keith Sutherland serves as Presiding Judge.

We had no findings in this audit.

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YELLOW SHEET

TWELFTH JUDICIAL CIRCUIT
CITY OF MONTGOMERY CITY, MISSOURI
MUNICIPAL DIVISION

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STATE AUDITOR'S REPORT



SUSAN MONTEE, CPA
Missouri State Auditor

Presiding Judge
Twelfth Judicial Circuit
and
Municipal Judge
Montgomery City, Missouri

We have audited certain operations of the city of Montgomery City Municipal Division of the Twelfth Judicial Circuit. The scope of this audit included, but was not necessarily limited to, the two years ended June 30, 2007. The objectives of this audit were to:

1. Review internal controls over significant financial functions.
2. Review compliance with certain legal provisions.
3. Review certain receipts.

Our methodology to accomplish these objectives included reviewing written policies, financial records, and other pertinent documents; interviewing various personnel of the municipal division, as well as certain external parties; and testing selected transactions.

In addition, we obtained an understanding of internal controls significant to the audit objectives and considered whether specific controls have been properly designed and placed in operation. We also performed tests of certain controls to obtain evidence regarding the effectiveness of their design and operation. However, providing an opinion on internal controls was not an objective of our audit and accordingly, we do not express such an opinion.

We also obtained an understanding of legal provisions significant to 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 significant instances of noncompliance with the provisions. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion.

Our audit was conducted in accordance with applicable standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and included such procedures as we considered necessary in the circumstances. The work for this audit was substantially completed by July 2007.

The accompanying History, 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 the audit of the division.

No findings resulted from our audit of the city of Montgomery City Municipal Division of the Twelfth Judicial Circuit.

A handwritten signature in black ink, appearing to read "Susan Montee".

Susan Montee, CPA
State Auditor

The following auditors participated in the preparation of this report:

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HISTORY, ORGANIZATION, AND
STATISTICAL INFORMATION

TWELFTH JUDICIAL CIRCUIT
CITY OF MONTGOMERY CITY, MISSOURI
MUNICIPAL DIVISION
HISTORY, ORGANIZATION, AND
STATISTICAL INFORMATION

The city of Montgomery City Municipal Division is within the Twelfth Judicial Circuit, which consists of Audrain, Montgomery, and Warren counties. The Honorable Keith Sutherland 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 (VB) in which fines and costs are collected at times other than during court and transmitted to the city treasury.

Operating Costs

The operating costs and court salaries of the municipal division are paid by the municipality.

Personnel

Municipal Judge	David Ferman
Court Clerk	Brandy Atterberry
City Administrator	Steven Deves
City Treasurer	Linda Block
City Collector	Jill Dunlap

Financial and Caseload Information

	<u>Year Ended June 30,</u>	
	<u>2007</u>	<u>2006</u>
Receipts	\$44,750	64,990
Number of cases filed	384	385