



**Thomas A. Schweich**  
Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of the Seventeenth Judicial Circuit, City of Peculiar Municipal Division

Accounting Controls and Procedures	Significant weaknesses in the municipal division's accounting controls and procedures make it difficult to ensure all monies are accounted for properly. The prior Court Clerk did not deposit receipts timely and intact, and audit staff discovered the amount deposited between October 1, 2009, and June 30, 2010, was \$1,919 less than the amount recorded as received. Accounting duties were not adequately segregated, which allowed discrepancies to go undetected. Prior to August 2010, receipt slips were not always issued, and audit staff were unable to determine whether five cash payments, totaling \$1,302, were deposited. The municipal division lacked procedures to ensure information entered into the system for tickets was approved by the City Prosecutor. The municipal division does not maintain a list of liabilities to reconcile to the book balance, and a \$615 difference could not be identified.
Bond Controls and Procedures	The bond ledger is not reconciled to the bank account. This makes it difficult to ensure errors are detected in a timely manner. Also, the bond ledger is not complete and accurate. At April 20, 2011, the bank balance exceeded the ledger amount for open bonds by \$2,081. Audit staff identified \$427 in errors to the bond ledger, but the remaining \$1,654 could not be reconciled.

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

American Recovery and Reinvestment Act (Federal Stimulus)	The Seventeenth Judicial Circuit, City of Peculiar Municipal Division, did not receive any federal stimulus monies during the audited time period.
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\*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.