



**Thomas A. Schweich**  
Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of the Thirtieth Judicial Circuit, City of Bolivar Municipal Division

Accounting Controls and Procedures	Open bonds reported by the municipal division are not reconciled to bond liabilities reported by the city. As of November 15, 2012, the City Clerk had not reconciled city bank accounts or prepared city financial statements since February 2012. As of February 28, 2012, the city financial statements reported a bond liability of \$15,113 more than municipal division records. At audit staff request, the City Clerk reconciled city bank accounts and financial records with municipal division records and as of December 31, 2012, municipal division records showed \$275 more in open bonds than city financial records. Monthly court reports submitted to the state are not always complete and accurate, and amounts paid by the city to the state for court fees are not always reconciled to municipal division records to ensure accuracy. According to city financial statements at December 31, 2012, the city owed \$3,942 in restitution that had been received but not disbursed to victims, but municipal division records indicated all restitution had been disbursed.
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Police Department Procedures	Procedures over the collection of bond monies need improvement. Duties are not adequately segregated, bond amounts are not always collected in accordance with the bond schedule approved by the Judge, bonds are not always entered on the bond log, bond forms are not prenumbered, and officers collecting bond monies are not bonded. Neither the Police Department nor the municipal division adequately accounts for the numerical sequence and ultimate disposition of traffic tickets issued.
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In the areas audited, the overall performance of this entity was **Fair**.\*

American Recovery and Reinvestment Act (Federal Stimulus)	The Thirtieth Judicial Circuit, City of Bolivar 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.