



Thomas A. Schweich
Missouri State Auditor

Thirty-Third Judicial Circuit

City of Sikeston Municipal Division

September 2014
Report No. 2014-074



<http://auditor.mo.gov>



Thomas A. Schweich
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the Thirty-Third Judicial Circuit, City of Sikeston Municipal Division

Ticket Accountability

The Sikeston Department of Public Safety and the municipal division do not work together to ensure the numerical sequence and ultimate disposition of all tickets issued are accounted for properly. Of the 55 tickets reviewed for the year ended June 30, 2014, three were missing and one had been entered with an incorrect ticket number in the case management system.

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

*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-Third Judicial Circuit
City of Sikeston Municipal Division
Table of Contents

State Auditor's Report 2

Management Advisory
Report - State Auditor's Findings Ticket Accountability.....4

Organization and Statistical
Information 6



THOMAS A. SCHWEICH

Missouri State Auditor

Presiding Judge
Thirty-Third Judicial Circuit
and
Municipal Judge
and
Honorable Mayor
and
Members of the City Council
Sikeston, Missouri

We have audited certain operations of the City of Sikeston Municipal Division of the Thirty-Third 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, 2014. 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 compliance with certain legal provisions and court rules.
3. Evaluate the city's compliance with Section 302.341.2, RSMo, which restricts the amount of fines and court costs that may be retained from traffic violations.

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) a deficiency in internal controls, (2) no significant noncompliance with legal provisions and noncompliance with a court rule, and (3) no noncompliance with Section 302.341.2, RSMo. The accompanying Management Advisory Report presents our finding arising from our audit of the City of Sikeston Municipal Division of the Thirty-Third Judicial Circuit.



Thomas A. Schweich
State Auditor

The following auditors participated in the preparation of this report:

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Audit Manager: Robyn Vogt, M.Acct., CPA
In-Charge Auditor: Gina Henley, MBA
Audit Staff: Marlon McDaniels, M.Acct.

Thirty-Third Judicial Circuit

City of Sikeston Municipal Division

Management Advisory Report - State Auditor's Findings

Ticket Accountability

The Sikeston Department of Public Safety (department) and the municipal division do not work together to ensure the numerical sequence and ultimate disposition of all tickets issued are accounted for properly.

The department tracks the ticket book numbers assigned to each police officer on a log. When tickets are issued, police officers enter the ticket information into a computerized system. After tickets are reviewed by supervisory personnel within the department, the tickets, with the exception of those voided or filed in the Circuit Court, are forwarded to the municipal division to be entered into the case management system and processed. Neither the department nor the municipal division performs procedures to review the numerical sequence of tickets issued or processed to identify missing tickets.

Three tickets were missing out of the 55 tickets reviewed for the year ended June 30, 2014. Upon inquiry, department personnel could not locate any copies of these tickets, and believe these tickets were voided; however, the voided tickets were not retained and attached to the police officer's ticket book as required by department General Order Number 12.4.3. Also, for 1 of the 55 tickets reviewed, the municipal division incorrectly entered the ticket number into the case management system, making it difficult to ensure the ticket had been properly filed with the municipal division. Had the numerical sequence of tickets been accounted for, the missing tickets and the ticket number error may have been detected.

Section VII.D. of the Municipal Court Operating Order Number 1 requires the Court Clerk to work jointly with the department to account for the numerical sequence of all traffic tickets and maintain a record of the disposition of all tickets assigned and issued by the department. Without properly accounting for the numerical sequence and ultimate disposition of tickets issued, the department and the municipal division cannot ensure all tickets issued are properly submitted for processing. A record should be maintained to account for the ultimate disposition of each ticket to decrease the risk of loss, theft, or misuse of funds.

Recommendation

The City of Sikeston Municipal Division work with the Sikeston Department of Public Safety to ensure the numerical sequence and ultimate disposition of all tickets are accounted for properly, and voided tickets are handled in accordance with policy.

Auditee's Response

The City of Sikeston Municipal Division, the Sikeston Department of Public Safety, and the City of Sikeston provided the following written response:

The City of Sikeston Municipal Division will coordinate with the Sikeston Department of Public Safety to implement enhanced procedures to ensure



Second Judicial Circuit
City of Kirksville Municipal Division
Management Advisory Report - State Auditor's Findings

the numerical sequence and ultimate disposition of tickets are accounted for properly, and voided tickets are handled in accordance with policy.

Beginning September 1, 2014, City of Sikeston Municipal Division staff will compile a report for a 30-day period two months prior (July 2014) showing, in numerical order, the tickets received from the Sikeston Department of Public Safety and entered into the municipal division's Incode software system. Working in cooperation with the Sikeston Department of Public Safety, irregularities in numerical sequence will be identified, missing tickets located, and the findings noted on the monthly report. Said report will remain a part of the municipal division's monthly administrative documentation, and will be referred to, as needed, as successive months' data is reviewed.

The Sikeston Department of Public Safety is currently seeking software vendors for an updated report management system that will improve the tracking of citations. Upon implementation of this new software, the procedures outlined above will be amended to ensure the tickets are accounted for in a proper and efficient manner.

Thank you for bringing this matter to our attention, and working with municipal division and public safety personnel to improve ticket accountability procedures.

Thirty-Third Judicial Circuit

City of Sikeston Municipal Division

Organization and Statistical Information

The City of Sikeston Municipal Division is in the Thirty-Third Judicial Circuit, which consists of Mississippi and Scott Counties. The Honorable David Dolan 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.

Personnel

At June 30, 2014, the municipal division employees were as follows:

Title	Name
Municipal Judge	Franklin Marshall
Court Clerk	Pat Cox
Deputy Court Clerk	Cindy Sturgeon

Financial and Caseload Information

	Year Ended June 30, 2014
Receipts	\$335,102
Number of cases filed	2,727