Office of Missouri State Auditor

Nicole Galloway, CPA

Twenty-Sixth Judicial Circuit
City of Linn Creek
Municipal Division

Report No. 2016-056
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auditor.mo.gov

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Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Linn Creek Municipal Division

Accounting Controls and Procedures	Accounting controls and procedures need improvement. The division employs one person who collects, records, and posts court monies to the case management system, creating a need for supervisory or independent reviews of accounting records. However, neither the Municipal Judge nor city personnel perform independent reviews. The Court Clerk does not prepare accurate bank reconciliations and does not follow up on reconciling items identified. Auditors found a shortage of $407 in a division bank account but also identified a payment of $410 that needed to be reimbursed to the division by the city. The Court Clerk does not periodically review accrued costs owed to the municipal division, including fines and court costs. As of March 17, 2016, accrued costs totaled $7,669 in the case management system.
Municipal Division Procedures	The division does not file a monthly report of cases with the city. Fee adjustments in the case management system are not always properly documented, and the division has not established procedures for independent review and approval of such transactions. In a review of 59 fee adjustments, auditors identified six cases without a written judicial order. A final docket showing case activity and disposition is not printed and provided to the Municipal Judge. As a result, the Municipal Judge does not review and approve the final disposition of tickets paid through the violations bureau. The Court Clerk was unable to locate 3 of 80 case files we requested. The division and the police department did not work together to adequately account for all tickets issued. Forty of 570 tickets were not accounted for on the court clerk's log. Auditors also identified inadequate password controls for division computers.
Monitoring of Excess Revenue	The city failed to accurately calculate excess revenues from traffic violations, and based on auditors' calculations, $12,576 should be remitted to the Department of Revenue for the fiscal year ended June 30, 2015.

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

*****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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Twenty-Sixth Judicial Circuit
City of Linn Creek Municipal Division
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NICOLE GALLOWAY, CPA
Missouri State Auditor

Presiding Judge
Twenty-Sixth Judicial Circuit
and
Municipal Judge
and
Honorable Mayor
and
Members of the Board of Aldermen
Linn Creek, Missouri

We have audited certain operations of the City of Linn Creek Municipal Division of the Twenty-Sixth Judicial Circuit in fulfillment of our duties under Chapter 29, RSMo, and as part of the State Auditor's Municipal Courts Initiative. The scope of our audit included, but was not necessarily limited to, the year ended June 30, 2015. 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 and city's compliance with certain legal provisions.

3. Evaluate the municipal division's compliance with certain court rules.

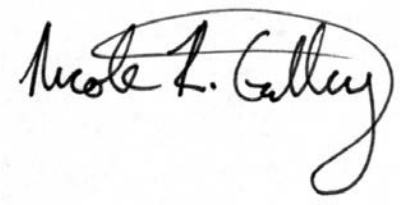
4. Evaluate the city's compliance with state laws restricting the amount of certain court revenues that may be retained.

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 tested certain of those controls to obtain evidence regarding the effectiveness of their design and 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) deficiencies in internal controls, (2) noncompliance with legal provisions, (3) noncompliance with court rules, and (4) noncompliance with state laws restricting the amount of certain court revenues that may be retained. The accompanying Management Advisory Report presents our findings arising from our audit of the City of Linn Creek Municipal Division of the Twenty-Sixth Judicial Circuit.



Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

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1. Accounting Controls and Procedures

Accounting controls and procedures need improvement. The court uses an automated case management system known as the Judicial Information System (JIS) provided by the Office of State Courts administrator. The JIS indicates fines, court costs, and bonds collected during the year end June 30, 2015, totaled approximately $98,000.

1.1 Oversight

Neither the Municipal Judge nor city personnel perform adequate supervisory or independent reviews of accounting functions and records. Proper segregation of duties within the municipal division is not possible because the Court Clerk is the only municipal division employee.

The Court Clerk is responsible for all duties related to collecting court monies, recording, and posting these monies to the JIS and transmitting them to the City Clerk for deposit into the municipal division account. The City Clerk does not compare monies turned over for deposit to any manual receipt slips issued by the Court Clerk and the municipal division daily cashier report from the JIS to ensure the amount and composition agree and all receipts are properly recorded and transmitted for deposit.

To reduce the risk of loss, theft, or misuse of funds, internal controls should provide reasonable assurance all transactions are accounted for properly and assets are adequately safeguarded. Internal controls could be improved by implementing documented supervisory or independent reviews of accounting records.

1.2 Bank reconciliations

The Court Clerk does not prepare accurate bank reconciliations and does not follow up on reconciling items identified. The reconciled bank account balance at June 30, 2015, was $1,881, while bond liabilities totaled $1,967, indicating an $86 shortage in the account. In addition, we noted additional uninvestigated differences totaling $321 listed on the reconciliation increasing the actual shortage to $407. However, we determined during our review of May 2015 receipts and disbursements that a payment of $410 was both disbursed to the city and refunded to the defendant. This receipt incorrectly disbursed twice accounts for the shortage and should be reimbursed to the municipal division by the city.

Adequate and accurate bank reconciliations are necessary to ensure accounting records agree with bank records and errors or discrepancies are detected and corrected timely. Failure to resolve differences and reconciling items timely increases the risk that other errors or misstatements will not be detected and corrected timely.

1.3 Accrued costs

The Court Clerk does not periodically review accrued costs owed to the municipal division, including fines and court costs. The JIS tracks accrued costs and can produce a report of balances due; however, the Court Clerk does not print and review this report to identify cases that need additional

collection efforts or are potentially uncollectible. As of March 17, 2016, accrued costs totaled $7,669 in the JIS.

Proper and timely monitoring of receivables is necessary to help ensure unpaid amounts are collected and proper follow-up action is taken for non-payment. In addition, proper monitoring is necessary to provide information to the Municipal Judge and determine appropriate handling when amounts are deemed uncollectible.

Recommendations

The City of Linn Creek Municipal Division:

1.1 Ensure documented thorough independent or supervisory reviews of municipal division accounting records are periodically performed.

1.2 Ensure bank reconciliations are performed and differences identified are investigated and resolved timely. In addition, the municipal division should request reimbursement of the $410 incorrectly paid the city.

1.3 Establish procedures to routinely generate and review the accrued costs list, and ensure proper follow up on amounts due, and provide information to and work with the Municipal Judge regarding amounts deemed uncollectible.

Auditee's Response

The City of Linn Creek Municipal Division Court Clerk provided the following responses:

1.1 Given the fact that we are a small municipality, we make every effort to follow governmental procedures. Any lack of oversight that had been previously discovered have since been corrected.

1.2 The current Court Clerk took over operations in January 2016, and since that time, has revamped and improved the process by which reconciliations are handled. The current Court Clerk has worked closely with the Office of State Courts Administrator in identifying issues, issues that predate the current Court Clerk's tenure, and rectifying problems as they arise. The city is confident that the procedures recommended by the State Auditor are being and will be followed moving forward.

1.3 The current Court Clerk has been in office since January of 2016. Since that time, she has worked, and continues to work, backward through the accrued costs to locate potential problems and rectify them when discovered. Again, in every instance where the State Auditor's report has indicated a deficiency in the current methodology, the city has every intention of correcting problems.

The City of Linn Creek City Clerk provided the following response:

1.1 The City Clerk and Mayor are now performing documented reviews of work performed by the Court Clerk.

2. Municipal Division Procedures

Procedures related to reporting of cases heard, adjustments, case dispositions, municipal division records, ticket accountability, and passwords need improvement.

2.1 Report of cases heard

The municipal division does not file a monthly report of cases heard with the city. Without such a report, the city cannot effectively monitor municipal division activity and ensure monies are properly remitted.

Section 479.080.3, RSMo, and Supreme Court Operating Rule 4.29 require the Court Clerk to prepare a monthly report of all cases heard in the court, including the names of the defendants and fines and court costs imposed, to be verified by the Court Clerk or Municipal Judge and filed with the city.

2.2 Adjustments

Adjustments posted in the JIS are not always properly documented and the municipal division has not established procedures for review and approval of such transactions by persons independent of the receipting and record-keeping process. Adjustments include the reduction or non-assessment of fines and court costs in which the amounts due are changed or not assessed in the JIS. Most adjustments should be supported by a judicial order amending the defendant's debt owed. The fee adjustments report shows 59 adjustments totaling $2,211 for the year ending June 30, 2015. In our review of the fee adjustments report and other select transactions, we noted the following 6 cases did not have a written judicial order to support the Court Clerk's fee adjustments:

- Two cases had removal of fees assessed in lieu of time served.
- Two cases had withdrawal of the defendant's guilty plea, dismissal of the cases, and refunds of fines and costs previously paid.
- One case had the remaining balance due written off.
- One case had the prior guilty plea set aside in exchange for an amended ticket with an additional fine assessed.

Adequate documentation and independent review and approval of adjustments are necessary to help ensure transactions are appropriate and reduce the risk of errors, loss, theft, or misuse of funds.

2.3 Case dispositions

The Court Clerk records the case activity and final disposition of each case on the official docket sheets maintained electronically in the JIS, but does

not print the final docket for the Municipal Judge's review and approval. As a result, the Municipal Judge does not review and document approval of the final disposition of traffic and ordinance violation tickets paid through the violations bureau.

Without better oversight of all tickets processed, the risk of improper handling of tickets and related monies increases. To ensure the proper disposition of all cases has been entered in the municipal division records, the Municipal Judge should sign the final docket to indicate approval of the recorded disposition.

2.4 Municipal division records

Municipal division records are not maintained in a complete and organized manner. The Court Clerk documents case information for each defendant on backer sheets maintained in manual case files as well as computerized docket sheets maintained in the JIS. The Court Clerk could not locate 2 of 60 case files requested during the audit for comparison to information documented in the JIS, which showed both of these cases as dismissed. In addition, during our review of adjustments posted to the JIS, the Court Clerk could not locate 1 of 20 case files requested.

Supreme Court Operating Rule 4.08 requires municipal divisions to maintain a docket or backer sheet for each case. All information regarding the case should be documented including, but not limited to, a copy of the ticket, case number, defendant name, sentence, bond information, warrant information, and disposition of the case. In addition, Supreme Court Operating Rule No. 8.04.07 requires all financial records be maintained for 5 years or until completion of an audit. Retention of applicable records is necessary to properly account for the municipal division's financial activity. Failure to implement adequate record retention procedures increases the risk that loss, theft, or misuse of funds will go undetected.

2.5 Ticket accountability

The municipal division and the city police department did not work together to adequately account for the numerical sequence or disposition of all tickets assigned to and issued by the police department. The Court Clerk maintains a case number assignment log and records ticket sequence numbers on the log when police officers issue a ticket and submit it to the municipal division for processing. In addition, the police department maintains a separate log of tickets assigned to and issued by officers, but it is not requested by or provided to the Court Clerk. As a result, there are no procedures to collectively account for the numerical sequence of all tickets issued or to ensure the transmittal of all issued tickets to the municipal division.

For the year ended June 30, 2015, we identified 40 of 570 tickets that were not accounted for on the Court Clerk's log. At our request, the police department and Court Clerk determined that 20 of these tickets were never

issued and still on hand, 14 were issued and filed with the Camden County Circuit Court, and 6 were voided. However, some of the tickets sent to the circuit court or voided were not retained by the police department, and/or copied and provided to the municipal division. In addition, the purpose for voiding a ticket was not documented and approved, and the disposition of all tickets was not consistently recorded on the Court Clerk's log.

Section VIII.D of Linn Creek Municipal Court Operating Order Number 1 requires the Court Clerk to work jointly with the police department to account for all traffic tickets in numerical sequence and maintain a record of the disposition of all tickets assigned and issued by the police department. Without properly accounting for the numerical sequence and disposition of tickets assigned and issued, the police department and the municipal division cannot ensure all tickets are properly submitted for processing. The ticket log records of the Court Clerk and the police department should be periodically compared to account for each assigned and issued ticket to decrease the risk of loss, theft, or misuse of funds. In addition, to ensure all voided tickets can be properly accounted for, written policies and procedures should be prepared for the handling of voided tickets.

2.6 Passwords

The municipal division has not established adequate password controls to reduce the risk of unauthorized access to computers and data. The Court Clerk shares her password for the JIS with the City Clerk and Mayor so they can access the system in case of emergency.

Passwords are required to authenticate access to computers. The security of a computer password is dependent upon keeping it confidential. However, since the Court Clerk's password is not kept confidential, there is less assurance it is effectively limiting access to computers and data files to only those individuals who need access to perform their job responsibilities. Passwords should be unique and confidential and changed periodically to reduce the risk of a compromised password and unauthorized access to and use of computers and data.

Recommendations

The City of Linn Creek Municipal Division:

2.1 Ensure a monthly report of cases heard in the municipal division is prepared and filed with the city in accordance with state law and the Supreme Court Operating Rule.

2.2 Ensure adequate documentation is maintained to support all adjustment transactions and ensure an independent review and approval of these transactions is performed and documented.

2.3 Ensure the final court docket is generated for the Municipal Judge's signature to document the review and approval of all case dispositions.

2.4 Ensure sufficient documentation is maintained to support all case actions.

2.5 Work with the police department to ensure the numerical sequence and disposition of all assigned and issued tickets, including voided tickets, is accounted for properly.

2.6 Require employees keep passwords confidential to prevent unauthorized access to municipal division computers and data.

Auditee's Response

The City of Linn Creek Municipal Division Court Clerk provided the following responses:

2.1 &
2.2 *Given the fact that we are a small municipality, we make every effort to follow governmental procedures. Any oversights that had been previously discovered, have since been corrected.*

2.4 *The city maintains a manual record filing system that dates back to the 1940's. We are a small municipality. To introduce an electronic filing system would cost taxpayers too much money. We strive to maintain a complete and organized manual system and will continue to do so in the future.*

2.6 *The current Court Clerk was given a directive and followed it as ordered by her superiors. We now know that this is not the correct governmental procedure and have made corrections.*

The City of Linn Creek Municipal Judge provided the following response:

2.2 *In response to the adjustments that were made and described in Section 2.2, the Linn Creek Court Clerk and I met, and she provided me with the files referenced in Section 2.2. I made docket entries on the backer sheets and initialed or signed orders evidencing my approval of the adjustments. I again reiterated the instruction that I have always previously given that I have to sign all orders and judgments. Once a defendant has paid or pled guilty, that event cannot be changed without my written order. Fine amounts and cost amounts cannot be changed without my written order.*

2.3 *As for the issue of case dispositions that went through the violations bureau, I did see the number of cases that go through the municipal*

court. As I stated to the auditors, there are generally 30 to 40 cases each month. Many tickets were paid before the court date, and those defendants did not appear in court. I did see a printout of the amounts collected by the Court Clerk for the tickets paid, but I did not have a report prepared each month for my signature showing all defendants, all case numbers, all charges, and all fines paid. The part of your report that is potentially misleading is the part where it states, "The Municipal Judge does not approve the final disposition of traffic and ordinance violation tickets paid through the violations bureau." The fines paid and costs assessed are paid and collected in accordance with the fine and cost schedule that I approved. The Court Clerk has no authority to change the fine or cost schedule. The wording in the report suggests that I have not approved the fine amounts or costs and that is simply not true. Perhaps it should read "The Municipal Judge had not signed a document each month evidencing his approval of all recorded dispositions that are paid by defendants through the mail or in advance of the Linn Creek court date."

After our post audit meeting, I had the Linn Creek Court Clerk create a new matrix spread sheet that provides the ticket numbers, the defendants' names, the charges, and the resulting case dispositions along with the amounts and types of fines assessed and costs assessed, if any, for each case disposed of each month. I reviewed and signed one of these forms for our most recent July 7, 2016, court date.

2.4 I have instructed the Court Clerk to find the three missing files. She is at somewhat of a disadvantage as we have had a turnover in clerks over the past year. There have been three different clerks. It takes time to train and get them up to speed. She has found one of the files and is still trying to locate the other two.

The City of Linn Creek Police Chief provided the following response:

2.5 The police department would like to point out a few things that are not discussed in the Auditor's report. Police officers must sign a form to verify for all citations they are assigned which documents the numerical sequence of citations. Additionally, the police department routinely works with the Court Clerk to verify the ticket log book reflects proper accountability. Once a ticket is issued, police officers enter the citation into our records management system which also keeps track of the ticket data including the numerical sequence and citation numbers. The records management system, which was implemented in 2015, has additional accountability it provides which includes unique usernames and

passwords for security measures. However, the Auditor was not able to include the records management system in the finding due to the audit being conducted prior to the implementation of the system.

The police department was requested to provide a copy of a number of citations to the Auditor's staff who had some difficulty identifying a few citations on the previous Court Clerk's log sheets. The police department accommodated the Auditor's staff and supplied them with all of the copies they requested. This is reflected in the Auditor's own statements listed in section 2.5 paragraph 2, and 3. The Auditor did request that all voided citations be reviewed and signed off on by the Chief of Police; that recommendation has been implemented and is working quite well.

In closing, it is important to note that the citations have been properly accounted for and the Auditor's request and suggestions have been implemented.

Auditor's Comment

2.3 The monthly report the Municipal Judge was previously provided only showed court receipts in total. Preparation and approval of a final docket or report with detailed case disposition information for all cases processed would help the Municipal Judge ensure that the Court Clerk actually collected the fine and cost amounts as he authorized. It appears the new spreadsheet that is cited in the response will provide this information.

2.4 The Court Clerk's response indicates it would be too costly to introduce an electronic filing system. The court already uses the electronic JIS system and we are simply recommending the court ensure all documentation and files are complete and accessible, both electronic and manual formats.

3. Monitoring of Excess Revenues

Procedures related to the calculation of excess revenues due the Missouri Department of Revenue (DOR) are not adequate to ensure compliance with state law. The city's general operating revenue calculation improperly included revenues restricted for specific purposes. As a result, the city's calculations do not accurately assess the excess revenues owed to the DOR.

The city's excess revenue calculation (from audited financial records) for the year ended June 30, 2015, indicated the city's 2015 revenues from traffic violations totaled $84,806, general operating revenues totaled $388,832, the percent of general operating revenues from traffic violation revenues was 21.8 percent, and no payment was necessary to the DOR for any excess revenues for the year ended June 30, 2015.

However, the amount reported by the city as general operating revenue for use in its excess revenue calculation was overstated by $148,067. The city improperly included restricted revenues from law enforcement, capital improvement, park and transportation sales taxes, as well as restricted revenues from state motor vehicle taxes and fees in the calculation. These restricted revenues should be excluded from the general operating revenues used in the calculation of excess revenues due to the DOR.

The following table identifies the amount to be remitted to the DOR for excess revenue for fiscal year ended June 30, 2015, after excluding restricted revenues.

		Year Ended June 30, 2015
City Calculated General Operating Revenues	$	388,832
Less Restricted Revenues:		
Law Enforcement Sales Tax		(37,553)
Capital Improvement Sales Tax		(40,463)
Park Sales Tax		(19,795)
Transportation Sales Tax		(40,807)
Motor Vehicle Sales Tax & Fees		(3,533)
Motor Fuel Tax		(5,916)
General Operating Revenues		240,765
30 Percent of General Operating Revenues		72,230
City Calculated Traffic Violation Revenues		84,806
Excess Revenues		12,576
Amount Remitted to the DOR		0
Remaining Amount Due the DOR	$	12,576

Section 302.341, RSMo, (as it existed from August 28, 2013, to August 27, 2015), required cities to provide an accounting of the percent of annual general operating revenue from fines and court costs for traffic violations in its annual financial report submitted to the SAO (as required by Section 105.145, RSMo), and required cities to remit any such revenues in excess of 30 percent of annual general operating revenue to the DOR.

Effective August 28, 2015, Senate Bill 5 changes the requirements regarding excess revenues. Section 479.350, RSMo, provides new definitions for elements of the excess revenue calculation. Section 479.359.1, RSMo, requires cities to annually calculate the percent of annual general operating revenue from fines, bond forfeitures, and court costs for minor traffic violations and send the excess revenues to DOR. Section 479.359.2, RSMo, reduces the amounts of these revenues the city may retain in the future.

Due to the impact of these provisions on operations of the municipal division and the city it is important the city and its municipal division take immediate action to implement policies and procedures to ensure future compliance with state law.

Recommendation

The City of Linn Creek Municipal Division work with the city to ensure the accuracy of annual excess revenue calculations and include appropriate general operating revenues in the calculation. In addition, the Board of Aldermen should recalculate excess revenues for fiscal year 2015, and make appropriate payments to the DOR for any excess revenues identified.

Auditee's Response

The City of Linn Creek City Attorney provided the following response:

In response to the recommendations regarding the percentage of total allowable fines and costs able to be generated by the city, it is our steadfast goal to be in total compliance with all statutes and rules promulgated by the State Legislature, the Supreme Court of Missouri, and the State Auditor. For the trailing fiscal year, our revenue from court fines and costs was in excess of the amount allowable. This is unacceptable. However, the city hired an outside professional accounting firm at great cost to perform an audit of our finances, completion and reconciliation of our accounting books, and to inform us, among other things, where we stood with regard to the percentage of allowable revenue generated by fines and costs. Unfortunately, this firm incorrectly calculated the general operating revenue by nearly $150,000. Essentially, the firm included funds generated from specific use taxes in our general fund, giving us the false impression that we were in compliance with the rules. As the recommendation from the Auditor's report indicates, that was not the case. Again, because the general fund amount was calculated incorrectly, the city was in error as to its position vis a vis the allowable percentages. The city has since retained the services of a different professional CPA firm and this problem will not be repeated in the future.

It was not, and is not our intention here at Linn Creek to be predatory towards our friends and neighbors in the community, the surrounding area, or the myriad tourists that come to enjoy the Lake of the Ozarks. To the contrary, we strive in all ways to keep our city and highways safe and to treat each citizen coming into contact with our law enforcement and municipal division with the utmost respect.

Twenty-Sixth Judicial Circuit
City of Linn Creek Municipal Division
Organization and Statistical Information

The City of Linn Creek Municipal Division is in the Twenty-Sixth Judicial Circuit, which consists of Camden, Laclede, Miller, Moniteau, and Morgan Counties. The Honorable Kenneth M. Hayden 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. The municipal division utilizes OSCA's statewide automated case management system known as JIS.

Personnel

At June 30, 2015, the municipal division employees were as follows:

Title	Name
Municipal Judge	Erik Bergmanis
Court Clerk	Kathy Schimmel

Financial and Caseload Information

	Year Ended June 30, 2015
Receipts	$98,295
Number of cases filed	535

Court Costs, Surcharges, and Fees

Type	Amount
Court Costs (Clerk Fee)	$ 11.00
Judicial Education Fund	1.00
Crime Victims' Compensation	7.50
Law Enforcement Training	2.00
Peace Officer Standards and Training	1.00
Domestic Violence Shelter	2.00
Sheriff's Retirement Fund	3.00
Court Automation Fee	7.00
Failure to Appear (FTA) Fee[1]	50.00
Warrant Fee[2]	20.00

[1] The FTA fee is authorized by city ordinance; however, the Municipal Judge indicated he has never ordered and the court has not collected this fee.

[2] The warrant fee is authorized by city ordinance; however, we saw no evidence it was ever assessed or collected.

Vehicle Stops Report

Section 590.650, RSMo, requires law enforcement agencies report vehicle stop data to the Attorney General's Office (AGO) by March 1st of each year. The AGO compiles the data in a statewide report that can be viewed on the AGO website at https://ago.mo.gov/docs/default-source/public-safety/2014agencyreports.pdf?sfvrsn=2. The following table presents 2014 data excerpted from the AGO report for the City of Linn Creek Police Department. In addition, see information at https://ago.mo.gov/home/vehicle-stops-report/2014-executive-summary, for background information on the AGO's vehicle stops executive summary along with definitions for footnotes of the following table.

Racial Profiling Data/2014 - Linn Creek Police Department - Population 201[1]

Key Indicators	Total	White	Black	Hispanic	Asian	Am. Indian	Other
Stops	705	697	4	3	1	0	0
Searches	20	20	0	0	0	0	0
Arrests	30	27	0	3	0	0	0
Statewide Population	N/A	82.76	10.90	2.94	1.71	0.41	1.28
Local Population	N/A	98.01	0	1.00	0.50	0.00	0.50
Disparity Index[2]	N/A	1.01	#Div/0!	0.43	0.29	#Num!	0.00
Search Rate[3]	2.84	2.87	0.00	0.00	0.00	#Num!	#Num!
Contraband hit rate[4]	25.00	25.00	#Num!	#Num!	#Num!	#Num!	#Num!
Arrest rate[5]	4.26	3.87	0.00	100.00	0.00	#Num!	#Num!

[1] Population figures are from the 2010 Census for persons 16 years of age and older who designated a single race. Hispanics may be of any race. "Other" includes persons of mixed race and unknown race.

[2] Disparity index = (proportion of stops / proportion of population). A value of 1 represents no disparity; values greater than 1 indicate over-representation, values less than 1 indicate under-representation.

[3] Search rate = (searches / stops) X 100

[4] Contraband hit rate = (searches with contraband found / total searches) X 100

[5] Arrest rate = (arrests / stops) X 100

#Num! indicates zero denominator

The 2015 data is available as of June 1, 2016, and can be viewed on the AGO website at https://ago.mo.gov/docs/default-source/public-safety/2015agencyreports.pdf?sfvrsn=2.