



Susan Montee, CPA

Missouri State Auditor

September 2007

Thirteenth Judicial Circuit

City of Ashland, Missouri
Municipal Division



Office of
Missouri State Auditor
Susan Montee, CPA

September 2007

An audit was conducted by our office of the Thirteenth Judicial Circuit, city of Ashland Missouri Municipal Division.

The city of Ashland Municipal Division is within the Thirteenth Judicial Circuit, which consists of Boone and Callaway Counties. The Honorable Gene Hamilton serves as Presiding Judge.

Court costs of \$15 are required to be charged on each municipal division case filed before an Associate Circuit Judge. The municipal division charges this cost, however, for cases paid at the Violation Bureau, it does not remit the state's portion of the cost to the Missouri Department of Revenue as required by state law.

All reports are available on our website: www.auditor.mo.gov

YELLOW SHEET

THIRTEENTH JUDICIAL CIRCUIT
CITY OF ASHLAND, MISSOURI
MUNICIPAL DIVISION

TABLE OF CONTENTS

	<u>Page</u>
STATE AUDITOR'S REPORT	1-3
MANAGEMENT ADVISORY REPORT - STATE AUDITOR'S FINDINGS	4-5
HISTORY, ORGANIZATION, AND STATISTICAL INFORMATION	6-7

STATE AUDITOR'S REPORT



SUSAN MONTEE, CPA
Missouri State Auditor

Presiding Judge
Thirteenth Judicial Circuit
and
Associate Circuit Judge
Ashland, Missouri

We have audited certain operations of the city of Ashland Municipal Division of the Thirteenth Judicial Circuit. The scope of this audit included, but was not necessarily limited to, the two years ended April 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 August 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.

The accompanying Management Advisory Report presents our finding arising from our audit of the city of Ashland Municipal Division of the Thirteenth Judicial Circuit.



Susan Montee, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits: Kenneth W. Kuster, CPA
Audit Manager: Jeannette Eaves, CPA
In-Charge Auditor: Christina Davis
Audit Staff: Heather Stiles
Liang Xu

MANAGEMENT ADVISORY REPORT -
STATE AUDITOR'S FINDINGS

THIRTEENTH JUDICIAL CIRCUIT
CITY OF ASHLAND, MISSOURI
MUNICIPAL DIVISION
MANAGEMENT ADVISORY REPORT -
STATE AUDITOR'S FINDINGS

Accounting Controls and Procedures

Municipal division cases are heard before the Boone County Associate Circuit Judge. Section 488.012.3 (6), RSMo, requires a court cost of \$15 to be charged on each municipal division case filed before an Associate Circuit Judge. The municipal division charges this cost as allowed by statute, but does not remit the state's portion of the cost for cases paid at the Violation Bureau (VB) to the Missouri Department of Revenue as required by Section 488.018.2 (4). We noted \$828 and \$780 was not remitted in fiscal years 2007 and 2006, respectively.

WE RECOMMEND: the city of Ashland Municipal Division remit fees to the state as required by law.

AUDITEE'S RESPONSE

The Associate Circuit Judge, the Assistant to the Court Administrator, and the Court Clerk provided the following response:

The Ashland Municipal Division will correct this error by remitting the amounts shown in the auditor's report to the Missouri Department of Revenue and changing the procedures regarding disbursement of funds to disburse future VB fees as indicated.

HISTORY, ORGANIZATION, AND
STATISTICAL INFORMATION

THIRTEENTH JUDICIAL CIRCUIT
CITY OF ASHLAND, MISSOURI
MUNICIPAL DIVISION
HISTORY, ORGANIZATION, AND
STATISTICAL INFORMATION

The city of Ashland Municipal Division is within the Thirteenth Judicial Circuit, which consists of Boone and Callaway counties. The Honorable Gene Hamilton 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, the county, or the state of Missouri, as applicable.

Personnel

Associate Circuit Judge	Leslie Schneider
Court Clerk	Jane Totten
City Clerk	Darla Sapp

Financial and Caseload Information

	<u>Year Ended April 30,</u>	
	<u>2007</u>	<u>2006</u>
Receipts*	\$9,028	11,689
Number of cases filed*	159	189

*Includes cases filed in Boone County Circuit Court and the related fines and Law Enforcement Training fees remitted to the city of Ashland Municipal Division.