



Susan Montee, JD, CPA  
Missouri State Auditor

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## Seventh Judicial Circuit

# Village of Oakview Municipal Division

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November 2010  
Report No. 2010-149



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**Susan Montee, JD, CPA**  
Missouri State Auditor

# YELLOW SHEET

## **Findings in the audit of the Seventh Judicial Circuit, Village of Oakview Municipal Division**

### **Accounting Controls and Procedures**

The village Prosecuting Attorney does not usually sign traffic tickets submitted to the municipal division and does not document his approval of cases amended by court personnel. The Court Administrator and Court Clerk maintain custody of the Prosecuting Attorney's signature stamp which they use to stamp all citations, rather than the Prosecuting Attorney stamping or signing them himself. The Court Clerk also maintains and uses a defective equipment stamp to amend citations. Three tickets tested were amended and we saw no indication of approval by the Prosecuting Attorney.

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# Seventh Judicial Circuit

## Village of Oakview Municipal Division

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**SUSAN MONTEE, JD, CPA**  
**Missouri State Auditor**

Presiding Judge  
Seventh Judicial Circuit  
and  
Municipal Judge  
Oakview, Missouri

We have audited certain operations of the Village of Oakview Municipal Division of the Seventh Judicial Circuit. The scope of our audit included, but was not necessarily limited to, the year ended March 31, 2010. The objectives of our audit were to:

1. Evaluate the municipal division's internal controls over significant financial functions such as receipts.
2. Evaluate the municipal division's compliance with certain legal provisions.

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 tested certain of those controls to obtain evidence regarding the effectiveness of their design and operation. However, providing an opinion on the effectiveness of internal controls was not an objective of our audit and accordingly, we do not express such an opinion.

We 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. 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. Abuse, which refers to behavior that is deficient or improper when compared with behavior that a prudent person would consider reasonable and necessary given the facts and circumstances, does not necessarily involve noncompliance with legal provisions. Because the determination of abuse is subjective, our audit is not required to provide reasonable assurance of detecting abuse.

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.

The accompanying Management Advisory Report presents our finding arising from our audit of the Village of Oakview Municipal Division of the Seventh Judicial Circuit.



Susan Montee, JD, CPA  
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Alice M. Fast, CPA, CGFM, CIA
Audit Manager:	Todd M. Schuler, CPA
In-Charge Auditor:	Richard Stuck
Audit Staff:	Nathaniel Fast, M.Acct., CPA

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Seventh Judicial Circuit  
Village of Oakview Municipal Division  
Management Advisory Report - State Auditor's Findings

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**Accounting Controls  
and Procedures**

The village Prosecuting Attorney does not usually sign traffic tickets submitted to the municipal division and does not document his approval of cases amended by court personnel. The Court Administrator and Court Clerk maintain custody of the Prosecuting Attorney's signature stamp which they use to stamp all citations, rather than the Prosecuting Attorney stamping or signing them himself. The Court Clerk also maintains and uses a defective equipment stamp to amend citations. While municipal division personnel indicated the Prosecutor approves all amended citations, three of the tickets selected for testing were amended and we saw no indication of approval by the Prosecutor.

Missouri Supreme Court Rule 37.35 states citations shall be in writing and signed by the prosecutor and filed with the court. Without the prosecutor's signature or initials to indicate he has reviewed the ticket, there is less assurance the proper cases and charges are filed with the municipal division. Since the prosecutor is the only person with the authority to amend charges, the defective equipment stamp should be under his control and for his use only. Using stamps in this manner reduces the controls over the Prosecuting Attorney's review and increases the risk of court cases being handled improperly.

**Recommendation**

The Village of Oakview Municipal Division work with the village Prosecuting Attorney to ensure all citations are signed and his approval of amendments is adequately documented

**Auditee's Response**

*The Municipal Judge provided the following written response:*

*I have discussed stamp control with the Prosecutor, and additional controls will be put in place to prevent any unauthorized use of such stamps.*

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# Seventh Judicial Circuit

## Village of Oakview Municipal Division

### Organization and Statistical Information

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The Village of Oakview Municipal Division is in the Seventh Judicial Circuit, which consists of Clay County. The Honorable Anthony Rex Gabbert 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 costs are collected at times other than during court and transmitted to the village treasury.

#### Personnel

At March 31, 2010, the municipal division employees were as follows:

Title	Name
Municipal Judge (1)	Thomas Fincham
Court Administrator	Jeanelle McDaniel
Court Clerk	Monica Gillenwater
City Prosecutor	Stuart Wieland
Police Chief	Carl Drowns

(1) Thomas Fincham retired as Municipal Judge in June 2010, and Steve Salmon was appointed as Municipal Judge in July 2010.

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#### Financial and Caseload Information

	Year Ended March 31, 2010
Receipts	\$150,003
Number of cases filed	1,352