



Susan Montee, JD, CPA  
Missouri State Auditor

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# Thirty-Ninth Judicial Circuit

## City of Marionville Municipal Division

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Missouri State Auditor

## YELLOW SHEET

### Findings in the audit of the Thirty-Ninth Judicial Circuit, City of Marionville Municipal Division

Accounting Controls and Procedures	<p>Controls and procedures over receipting, transmitting, and depositing municipal division receipts are poor. Proper segregation of duties is not possible because the Court Clerk is the only municipal division employee and neither the Municipal Judge nor the other city personnel provide adequate supervision or a review of work performed by the Court Clerk. Collections of fines, costs, and bonds recorded on the municipal division computer system are not reconciled to the city's general ledger and deposits, and numerous posting errors to the system and ledger were not discovered. The Court Clerk has the ability to post adjustments to the municipal division computer system without obtaining independent approval, and adequate documentation of adjustments was not retained.</p> <p>Receipt slips are not issued for some monies received, and the method of payment is not recorded on receipt slips and reconciled to the municipal division computer system or to the transmittal to the city. Additionally, receipt slips are not always issued in numerical order or accounted for properly. Receipts are not transmitted to the city intact or on a timely basis by the municipal division. The city does not issue receipt slips for monies transmitted from the municipal division, and receipts are not deposited by the city intact and on a timely basis.</p>
Bond Liabilities and Disbursements	<p>Procedures related to identifying and monitoring liabilities need improvement, and some errors were made in the disbursement of court costs and bonds. While a list of outstanding bonds is maintained on the municipal division computer system, the list did not agree to the balance of the city's bond bank account balance or the city's bond payable ledger. Procedures have not been established to ensure bonds have been properly applied to fines and costs, forfeited, or refunded by the city, and several errors in posting the disbursement of bonds were made in the municipal division and city computer systems. The court and city do not periodically reconcile court bond activity reports to city bond disbursements to ensure their records are in agreement. Crime Victims Compensation and Police Officer Standard Training Fund collections were not always remitted to the state in the correct amount or on a timely basis.</p>
Accounts Receivables	<p>Accounts receivable are not reviewed periodically, which reduces the likelihood that amounts due to the municipal division are collected. In addition, several cases reviewed had no payment plans.</p>
Municipal Division Procedures	<p>The final disposition of each case is not consistently documented on the court dockets and the Municipal Judge does not sign all court dockets after case dispositions are recorded. The Court Clerk is allowed to dismiss traffic ticket violations issued for no proof of insurance if the defendant provides proof of insurance. Neither the city Prosecuting Attorney nor the Municipal</p>



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## YELLOW SHEET

Judge provide adequate oversight or document their approval of this process. Warrants are issued by the Court Clerk and a facsimile of the Municipal Judge's signature is applied. The municipal division could not provide documentation that these warrants were specifically authorized by the Municipal Judge. Warrant fees and court ordered restitution are not properly tracked by the municipal division or the city. Also, there is neither a city ordinance nor statutory provisions which authorizes the court to collect warrant fees. The Court Clerk is not bonded, and backup copies of municipal division computer data are not stored off-site.

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# Thirty-Ninth Judicial Circuit

## City of Marionville Municipal Division

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

Presiding Judge  
Thirty-Ninth Judicial Circuit  
and  
Municipal Judge  
Marionville, Missouri

We have audited certain operations of the City of Marionville Municipal Division of the Thirty-Ninth Judicial Circuit. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2009. 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. 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 contract or 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 findings arising from our audit of the City of Marionville Municipal Division of the Thirty-Ninth Judicial Circuit.



Susan Montee, JD, CPA  
State Auditor

The following auditors participated in the preparation of this report:

Assistant Director of Audits:	Regina Pruitt, CPA
Audit Manager:	Pamela Allison Tillery, CPA
In-Charge Auditor:	Candi Copley

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# Thirty-Ninth Judicial Circuit

## City of Marionville Municipal Division

### Management Advisory Report - State Auditor's Findings

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#### **1. Accounting Controls and Procedures**

Accounting duties are not adequately segregated and there is a lack of oversight by the Municipal Judge and city personnel of court activity. Controls and procedures over receipting, transmitting, and depositing municipal division receipts are poor, and there is little assurance all municipal division receipts were deposited and accounted for properly.

According to municipal division records, approximately \$61,000 in fines, court costs, and bonds were collected by the municipal division during the year ended December 31, 2009. Monies collected by the municipal division are transmitted to the city for deposit into a city account. A review of March 2009 collections and a cash count conducted on December 16, 2009, along with the related records and deposits, identified numerous problems.

##### **1.1 Segregation, oversight, and reconciliation procedures**

Accounting duties are not adequately segregated, and the lack of oversight has allowed numerous errors in posting collections to both the municipal division and city computer systems to go undetected.

###### **Segregation of duties**

Proper segregation of duties is not possible because the Court Clerk is the only municipal division employee. The duties of receiving, recording and transmitting monies to the city for deposit are performed by the Court Clerk. Neither the Municipal Judge nor the other city personnel provide adequate supervision or a review of the work performed by the Court Clerk.

To safeguard against possible loss or misuse of funds, internal controls should provide reasonable assurance that all transactions are accounted for properly and assets are adequately safeguarded. Since this is currently an office of one employee and proper segregation of duties cannot be achieved, at a minimum, there should be a documented independent review of the municipal division records.

###### **Reconciliation procedures**

Collections of fines, costs, and bonds recorded on the municipal division computer system are not reconciled to the city's general ledger and deposits. As a result, numerous errors in posting collections to the municipal division computer system and the city's general ledger were not discovered, including the following:

- The municipal division computer system reported fines and costs collected totaling \$51,229 during the year ended December 31, 2009, while the city's general ledger reported \$52,410, resulting in a difference of \$1,181.
- The receipt of fines and costs were often recorded multiple times in the city's general ledger. For example, according to municipal division records, fines and costs totaling \$105 were received from a defendant in January 2009; however, this receipt was recorded on the city's general ledger four times.



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- The municipal division did not record several bonds collected totaling \$1,757 and \$2,835 in its computer system during the years ended December 31, 2009 and 2008, respectively, and recorded two bonds totaling \$500 twice in its computer system during the year ended December 31, 2009.
- The city recorded several bonds totaling \$1,213 twice in the general ledger and recorded a \$140 bond as fines and costs during the year ended December 31, 2009.

These errors could have been detected if reconciliations between the municipal division and city records had been performed. To adequately account for the collection of fines, costs, and bonds, the municipal division and city should accurately post collections to the municipal division computer system and city's general ledger, and the two systems should be reconciled.

## Adjustments

The Court Clerk has the ability to post adjustments to the municipal division computer system without obtaining independent approval, and adequate documentation of such adjustments was not retained. Many of the above recording errors were made by the Court Clerk while making adjustments to the municipal division computer system. To ensure all adjustments to the municipal division computer system are valid, someone independent of receipting and recording functions should review and approve adjustments. Proper supporting documentation for adjustments should be maintained.

## 1.2 Receipt slips

Receipt slips are not issued for some monies received, and the method of payment (cash, check, or money order) is not recorded on receipt slips and reconciled to the municipal division computer system or to the transmittal to the city. Additionally, receipt slips are not always issued in numerical order or accounted for properly. Some receipt slips were torn from the receipt books and not retained.

For example, the municipal division did not issue receipt slips for two bonds totaling \$555 and fines and court costs totaling \$40 during March 2009. The municipal division computer system indicated \$942 cash and \$5,468 of checks (total receipts of \$6,410) were received during March 2009; however, the city accounting system indicated \$1,635 of cash and \$4,735 of checks (total receipts of \$6,370) were transmitted to the city, resulting in differences between cash and checks totaling \$773. A \$40 cash receipt received on March 10, 2009, also appears to not have been transmitted to the city by the municipal division. The Court Clerk could provide no explanation why these monies were not transmitted to the city.

Additionally, neither the police department nor the municipal division issues receipt slips for monies collected for copies of police reports. The police



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department collects monies for copies of police reports and transmits these monies to the Court Clerk, who then transmits these monies to the city.

Without issuing and accounting for official prenumbered receipt slips for all monies collected and reconciling the composition of receipts to the municipal division computer system and composition of monies transmitted to the city, the municipal division and city cannot ensure monies collected are ultimately transmitted and deposited.

### 1.3 Transmittals

Receipts are not transmitted to the city intact or on a timely basis by the municipal division. For example, while other receipts received on December 15 and 16, 2009, were transmitted to the city on December 16, 2009, a \$50 cash receipt received on December 15, 2009, was held and not transmitted to the city until December 22, 2009. Additionally, while other receipts received on December 8 and 9, 2009, were transmitted to the city on December 9, 2009, a \$110 check received on December 8, 2009, and a \$20 cash receipt received on November 24, 2009, were not transmitted to the city until December 16, 2009. Several other instances during 2009 were noted where receipts were not transmitted intact and in a timely manner. Intact and timely transmittals of receipts are necessary to reduce the risk of loss, theft or misuse of funds.

### 1.4 Change fund

The municipal division change fund is not maintained at a constant amount. During our cash count, \$199 was on hand. The Court Clerk indicated any overpayments of fines and court costs less than \$10 are added to the change fund and the change fund was established before she was hired in September 2004, at \$85. If a change fund is necessary, it should be established and maintained at a constant amount to ensure collections and change fund amounts are accounted for properly.

### 1.5 City procedures

Problems were noted with city procedures related to the handling of municipal division monies.

#### Receipt slips

The city does not issue receipt slips for monies transmitted from the municipal division. The City Clerk typically signs the municipal division transmittal report indicating the monies were received; however, hand written notes indicating some monies were not transmitted or other adjustments were often noted, and the composition of the monies reported on the transmittal report are not reconciled to the monies transmitted and deposited. Also, discrepancies noted were not resolved.

Without issuing receipt slips for municipal division monies transmitted to the city and reconciling the composition of receipts to the composition of monies transmitted, the city cannot ensure monies collected are ultimately deposited.



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## Deposits

Receipts are not deposited by the city intact and on a timely basis. For example, the municipal division transmitted \$897, \$2,281, and \$441 to the city on March 4, March 5 through the 12, and March 16 through March 24, 2009; however, the city did not deposit these monies until March 9, 17, and 31, 2009, respectively. In addition, our review of city deposits showed a \$50 personal check of the former City Clerk was cashed from municipal division and city receipts.

To ensure all receipts are accounted for properly and deposited intact, the composition of receipts should be reconciled to the composition of deposits. The failure to deposit timely increases the risk of theft or misuse of funds. Also, allowing checks to be cashed using municipal division and city receipts further inhibits the municipal division and city's ability to reconcile the composition of receipts to transmittals and deposits.

## 1.6 Endorsements

Checks and money orders received by the municipal division are not restrictively endorsed until the deposit is prepared by the city. To reduce the risk of loss or misuse of funds, checks and money orders should be restrictively endorsed immediately upon receipt.

## Recommendation

The City of Marionville Municipal Division:

- 1.1 Ensure there is a periodic documented review of municipal division records by the Municipal Judge or city personnel independent of the accounting functions. The municipal division and city should accurately post collections to the municipal division computer system and city's general ledger, and reconcile the two systems. Any unusual items or discrepancies should be investigated. The Municipal Division should review and approve all adjustments made by the Court Clerk, and adequate documentation should be retained to support adjustments.
- 1.2 Issue receipt slips for all monies received, document the method of payment, reconcile the composition of receipts to the composition of receipts recorded on the municipal division's computer system and transmittals to the city, and properly account for the numerical sequence of receipt slips issued.
- 1.3 Transmit receipts to the city intact and in a timely manner.
- 1.4 Maintain the change fund at a constant amount if a change fund is deemed necessary.
- 1.5 Work with the city to issue receipt slips for the municipal division transmittals, deposit monies transmitted in a timely manner, and discontinue the practice of allowing personal checks to be cashed.



- 1.6 Restrictively endorse checks and money orders immediately upon receipt.

## Auditee's Response

*The Municipal Judge and Court Clerk provided the following written responses:*

- 1.1 *We will discuss this with the City Clerk to determine the best way to implement this recommendation*
- 1.2 *This issue has been studied and implementation is in process. Method of payment on receipts has now been implemented. Since the installation of the drop box, all receipts for court monies are written by the court and copies are retained both in the file of each individual and the receipt book. Receipts are now issued for fees for police reports of all kinds. These receipts will have a book of their own and this receipt book will be used for this type of incoming monies.*
- 1.3 *This has been implemented to the extent possible due to the clerks working hours. Due to the fact that the court clerk is part time, it is impossible for transmission of monies to be made to city hall on a daily basis. The clerk's manual from the State Supreme Court has a leeway on the amount of time allotted for transmission.*
- 1.4 *A process has been implemented to reconcile the change fund monthly. The change fund is now at a standard amount of \$100 and will be balanced at the end of each week and overages will be handed over to the City Clerk.*
- 1.5 *The city is now issuing receipts upon receipt of court monies and the receipt is stapled to the computer printout of the court financial report. Discrepancies are resolved on the next day's report. Bank deposits are the city's responsibility. This court has never cashed personal checks.*
- 1.6 *Checks and money orders are now marked "for deposit only" before leaving the court.*

## 2. Bond Liabilities and Disbursements

Procedures related to identifying and monitoring liabilities need improvement. Some errors were made in the disbursement of court costs and bonds, and disbursements were not always made in a timely manner.

### 2.1 Liabilities

Month-end liabilities are not reconciled to the city's bond bank account. The bond account had a reconciled bank balance of \$4,160 as of December 31, 2009. While a list of outstanding bonds is maintained on the municipal division computer system, the list is not reconciled to the bond account



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balance. The list of outstanding bonds for December 31, 2009, totaled \$23, resulting in a difference of \$4,137. The city also maintains a bonds payable ledger on its computer system, but it is not reconciled to the bond account balance. The city bonds payable ledger for December 31, 2009, totaled \$5,077, resulting in a difference of \$917. Considering these various discrepancies, there is little assurance that bond monies are accounted for properly.

Liabilities should be identified at each month-end and reconciled to bank account balances to ensure accounting records are in balance and monies held in trust are sufficient to meet the payment of all liabilities. Such reconciliations would allow for prompt detection of errors. Unidentified differences should be investigated immediately and appropriate action taken.

## 2.2 Disbursements

Procedures have not been established to ensure bonds have been properly applied to fines and costs, forfeited, or refunded by the city, and several errors in posting the disbursement of bonds were made in the municipal division and city computer systems. In addition, the court and city do not periodically reconcile court bond activity reports to city bond disbursements to ensure their records are in agreement.

The municipal division computer system indicated bonds totaling \$14,155 should have been disbursed (applied, forfeited, or refunded) during the year ended December 31, 2009, while the city bond ledger indicated only \$12,677 had been disbursed. In addition, the city is currently holding eight bonds totaling \$1,629 collected during 2008, which were ordered to be applied to fines and costs, forfeited to the city, or refunded to the defendant in 2008 and 2009. The city is also holding a \$515 bond collected in June 2008, which the municipal division does not have a case file for.

Established and consistently applied procedures, along with periodic reconciliations of court and city bond activity, are necessary to ensure records are in agreement and allow for prompt detection and correction of errors.

## 2.3 Court costs

Crime Victims Compensation (CVC) and Police Officer Standard Training (POST) Fund collections were not always remitted to the state in the correct amount or on a timely basis. For example, municipal division records indicate \$2,799 and \$395 of CVC and POST collections, respectively, should have been remitted to the state for 2009; however, the city remitted \$2,873 and \$216, resulting in over(under) payments of \$74 and (\$179), respectively. Additionally, CVC receipts collected in May 2009, were not remitted to the state until July 2009. The municipal division records for court cost collections should be reconciled with the related city disbursements to ensure proper amounts are disbursed to the state. Section



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479.080, RSMo, requires the municipal division to disburse fines and court costs collected to the city or state, as applicable, at least monthly.

## Recommendations

The City of Marionville Municipal Division:

- 2.1 Work with the city to identify month-end liabilities and reconcile liabilities to the bond bank account balance. Any differences should be investigated.
- 2.2 Work with the city to establish procedures to ensure bonds are disbursed properly by the city, and perform periodic reconciliations of court and city bond records. Any discrepancies should be followed up on and resolved timely.
- 2.3 Work with the city to establish procedures to ensure court costs are disbursed properly by the city in a timely manner.

## Auditee's Response

*The Municipal Judge and Court Clerk provided the following written responses:*

- 2.1 *The City Clerk and Court Clerk are working on the best way to achieve this. Bond money is received in check form and receipted and then transported to the city. Recording and depositing is the city's responsibility. The court's daily financial reports record the action the bond is to receive (i.e. Hold, Apply, Forfeit, or Refund).*
- 2.2 *A process has been implemented and we will begin using it at the end of April. If the process is not adequate, we will work to fix it. Monthly bond reports will now be given to the City Clerk for reconciliation purposes.*
- 2.3 *Each month court costs are figured and the paperwork for the State is filled out and turned over to city hall to prepare checks and mail. There should not be a problem.*

## 3. Accounts Receivable

Accounts receivable are not reviewed periodically, which reduces the likelihood that amounts due to the municipal division are collected. An accounts receivable list is maintained on the municipal division computer system; however, the Court Clerk and the Municipal Judge do not routinely review the report and ensure proper follow up of accounts receivable amounts. As of December 15, 2009, the accounts receivable list included 33 cases and totaled \$3,716. Several cases reviewed had no payment plans, and warrants or other follow up actions were not issued/performed until after our request for the accounts receivable list. Payments had not been made on some of these cases for 5 to 9 months.



Better follow-up of delinquent accounts is necessary to facilitate monitoring amounts due to the municipal division, provide information to the Municipal Judge, and improve accountability. Payment agreements signed by the defendant and approved by the Municipal Judge formalize the liability to the municipal division and could aid in the collection of amounts owed.

## Recommendations

The City of Marionville Municipal Division should establish procedures to better monitor unpaid fines and court costs and take steps to maximize collections. The municipal division should consider establishing payment plans on cases with outstanding receivables.

## Auditee's Response

*The Municipal Judge and Court Clerk provided the following written response:*

*We now have payment plans and due dates. Some cases have several months of no activity due to the fact the defendant is in prison, a treatment center, or a mental facility. The court waits until the defendant is released and has had 30 days to adjust to being free. On an infrequent case, if the defendant is mentally disabled, we will work with them until they are able to pay.*

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## 4. Municipal Division Procedures

Municipal division procedures over case dispositions, warrants, restitution, bond coverage, and data backup need improvement.

### 4.1 Case and ticket disposition

The final disposition of each case is not consistently documented on the court dockets. The Municipal Judge does not review and sign court dockets for traffic tickets paid at the violation bureau, and the Municipal Judge does not always sign other court dockets after case dispositions are recorded.

The Court Clerk is allowed to nolle pros (dismiss) traffic ticket violations issued for no proof of insurance if the defendant provides proof of insurance. Neither the city Prosecuting Attorney nor the Municipal Judge provide adequate oversight or document their approval of this process to ensure tickets are handled properly. Without better oversight over the disposition of tickets written, 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 docket to indicate his approval of the recorded disposition, and the Prosecuting Attorney or Municipal Judge should sign or initial all nolle pros tickets indicating their approval.

### 4.2 Warrants and restitution

Problems were noted with the issuance of warrants and tracking of warrant fees and restitution.



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## Warrants

The municipal division issues warrants to defendants who miss court appearances or do not pay their fine. The warrants are issued by the Court Clerk and a facsimile of the Municipal Judge's signature is applied. The municipal division could not provide documentation that these warrants were specifically authorized by the Municipal Judge as required. The practice of using a signature stamp does not allow for proper review and authorization of the warrant and other documents.

Supreme Court Rule 37.45 states a warrant shall be signed by the judge or by the clerk of the court when directed by the judge for a specific warrant. To ensure warrants are properly issued in accordance with Supreme Court rules, the Municipal Judge should sign warrants or provide specific written authorization for the Court Clerk to sign warrants.

## Warrant fees and restitution

Warrant fees and court ordered restitution are not properly tracked by the municipal division or the city. The municipal division collects a \$35 warrant fee and court ordered restitution, but these two types of receipts are commingled and recorded in the municipal division and the city computer systems as restitution. As a result, the municipal division and city cannot ensure all restitution has been properly paid out to victims and warrant fees are properly recorded. Additionally, the municipal division computer system reported collections of these monies totaling \$4,175 during the year ended December 31, 2009, while the city computer system only reported \$3,376.

Also, there is neither a city ordinance nor statutory provisions which authorizes the court to collect warrant fees.

To properly account for warrant fees and court ordered restitution, collections should be properly recorded by type of receipt. The municipal division should work with the city to consult with legal counsel regarding the authority and the amount to charge for warrants and establish an ordinance, as appropriate.

## 4.3 Bond coverage

The Court Clerk is not bonded. Proper bonding of persons with access to monies would better protect the municipal division from risk of loss.

## 4.4 Data back up

Backup copies of municipal division computer data are not stored off-site. Backup copies are necessary to provide a means for recreating destroyed data and should be stored off-site to provide increased assurance municipal division data can be recreated in case of an emergency.

## Recommendations

The City of Marionville Municipal Division:

- 4.1 Ensure the proper disposition of cases is documented on the court dockets, and all court dockets are signed by the Municipal Judge. In addition, the municipal division should require the City Prosecuting Attorney and Municipal Judge to sign all nolle pros tickets.



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- 4.2 Ensure warrants are signed by the Municipal Judge or by the Court Clerk only when directed by the Municipal Judge for a specific warrant. The Municipal Division should work with the city to establish procedures to properly track warrant fees and restitution, consult with legal counsel regarding the authority and the amount to charge for warrants, and establish an ordinance, as appropriate.
- 4.3 Request the city to obtain adequate bond coverage for the Court Clerk.
- 4.4 Ensure backup copies of municipal division computer data are stored at a secure, off-site location.

## Auditee's Response

*The Municipal Judge and Court Clerk provided the following written responses:*

- 4.1 *Beginning on April 26, 2010, the judge will review all violation bureau payments. If it is necessary, the judge will schedule an administrative day to come in and handle reviewing of these cases and for signing off on them. Nolle Pros tickets will be signed by the prosecutor on court day.*
- 4.2 *Beginning April 26, 2010, the judge will make it a point to come into the office to sign warrants in person. Issuance of the warrant order will also be signed by the judge, either on the day he stops in, or on the administration day. The city attorney has been contacted concerning the warrant fee and his response will be the guideline for charging warrant fees. The court clerk has been in contact with the computer programmer, and the computer program has been updated to be able to differentiate between the types of restitution.*
- 4.3 *The Court Clerk is now bonded.*
- 4.4 *Back-up copies of computer records being stored off site had been discussed with the past mayor and no decision was made. It will be brought to the attention of the incoming mayor.*

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# Thirty-Ninth Judicial Circuit

## City of Marionville Municipal Division

### Organization and Statistical Information

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The City of Marionville Municipal Division is in the Thirty-Ninth Judicial Circuit, which consists of Barry, Lawrence, and Stone Counties. The Honorable Robert S. Wiley 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 city treasury.

#### Personnel

At December 31, 2009, the municipal division employees were as follows:

Title	Name
Municipal Judge	Andrew J. Hager, Jr.
Court Clerk	Donna Rohlman

#### Financial and Caseload Information

	Year Ended December 31, 2009
Receipts	\$61,131
Number of cases filed	362