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Missouri State Auditor

Seventeenth Judicial Circuit

City of Lake Winnebago Municipal Division

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Thomas A. Schweich
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the Seventeenth Judicial Circuit, City of Lake Winnebago Municipal Division

Case and Ticket Disposition	The city Prosecuting Attorney does not usually sign traffic tickets and allows the Court Clerk to stamp his signature on traffic tickets, and tickets paid through the violation bureau in advance of court are not reviewed by the Prosecuting Attorney. The Court Clerk also uses a defective equipment stamp to amend citations, although it appears the Prosecuting Attorney approves amended citations. Without documentation that the Prosecuting Attorney reviews all tickets, there is less assurance the proper cases and charges are filed with the municipal division.
Ticket Accountability	Neither the municipal division nor the Police Department accounts for the numerical sequence of tickets issued. Without proper accounting for the numerical sequence and ultimate disposition of tickets issued, there is less assurance all tickets issued are properly submitted for processing.

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

American Recovery and Reinvestment Act (Federal Stimulus)	The Seventeenth Judicial Circuit, City of Lake Winnebago Municipal Division did not receive any federal stimulus monies during the audited time period.
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*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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Seventeenth Judicial Circuit

City of Lake Winnebago Municipal Division

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THOMAS A. SCHWEICH

Missouri State Auditor

Presiding Judge
Seventeenth Judicial Circuit
and
Municipal Judge
City of Lake Winnebago, Missouri

We have audited certain operations of the City of Lake Winnebago Municipal Division of the Seventeenth 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 December 31, 2011. 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.

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) deficiencies in internal controls, and (2) noncompliance with legal provisions. The accompanying Management Advisory Report presents our findings arising from our audit of the City of Lake Winnebago Municipal Division of the Seventeenth Judicial Circuit.



Thomas A. Schweich
State Auditor

The following auditors participated in the preparation of this report:

Deputy State Auditor: Harry J. Otto, CPA
Director of Audits: Regina Pruitt, CPA
Audit Manager: Todd M. Schuler, CPA
In-Charge Auditor: Julie A. Moulden, MBA, CPA

Seventeenth Judicial Circuit

City of Lake Winnebago Municipal Division

Management Advisory Report - State Auditor's Findings

1. Case and Ticket Disposition

The city Prosecuting Attorney does not usually sign traffic tickets submitted to the municipal division, but rather allows the Court Clerk to maintain his signature stamp and stamp his signature on the traffic tickets. Tickets paid through the violation bureau in advance of court are not reviewed by the Prosecuting Attorney. The Court Clerk also maintains and uses a defective equipment stamp to amend citations. Municipal division personnel indicated the Prosecutor approves all amended citations and all amended tickets reviewed during our test work were approved.

Missouri Supreme Court Rule 37.35 states citations shall be in writing and signed by the prosecutor and filed with the court. Without the Prosecuting Attorney'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.

Recommendation

The City of Lake Winnebago Municipal Division ensure the Prosecuting Attorney signs all traffic tickets.

Auditee's Response

The Municipal Judge provided the following written response:

We will immediately implement the auditor's recommendation and ensure the Prosecuting Attorney's original signature is on each summons/citation.

2. Ticket Accountability

The municipal division and Police Department do not account for the numerical sequence of tickets issued. The Police Department tracks the ticket numbers assigned to each officer, but does not keep records of tickets issued. As tickets are issued by the Police Department, they are given to the municipal division for processing.

Without a proper accounting for the numerical sequence and ultimate disposition of tickets issued, the municipal division and the Police Department cannot be assured all tickets issued are properly submitted for processing. A record should be maintained accounting for the ultimate disposition of each ticket issued to decrease the risk of loss, misuse, or theft of funds.

Recommendation

The City of Lake Winnebago Municipal Division work with the Police Department to ensure adequate records are maintained to account for the numerical sequence and ultimate disposition of all tickets issued.

Auditee's Response

The Municipal Judge provided the following written response:

We will immediately implement the auditor's recommendation and work with the police department to ensure accountability of all citations.

Seventeenth Judicial Circuit

City of Lake Winnebago Municipal Division

Organization and Statistical Information

The City of Lake Winnebago Municipal Division is in the Seventeenth Judicial Circuit, which consists of Cass and Johnson Counties. The Honorable Jacqueline Cook 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, 2011, the municipal division employees were as follows:

Title	Name
Municipal Judge	Thomas Ryan
Court Administrator	Angela Sorrell

Financial and Caseload Information

	Year Ended December 31, 2011
Receipts	\$240,982
Number of cases filed	2,403

American Recovery and Reinvestment Act 2009 (Federal Stimulus)

The City of Lake Winnebago Municipal Division did not receive any federal stimulus monies during the year ended December 31, 2011.