



Claire McCaskill

Missouri State Auditor

June 2005

Forty-Fifth Judicial Circuit

Municipal Divisions



Office Of The
State Auditor Of Missouri
Claire McCaskill

June 2005

The following audit report presents our findings and recommendations for certain municipal divisions of the Forty-Fifth Judicial Circuit. During our audit, we identified accounting records, controls, and certain management practices which we believe could be improved. The municipal divisions in which specific findings and recommendations were noted are listed below:

City of Bowling Green	pages 5-10
City of Curryville	page 10
City of Elsberry	page 11
City of Foley	pages 11-15
City of Louisiana	pages 15-17
City of Moscow Mills	page 18
City of Old Monroe	pages 18-19

A separate report on the Troy Municipal Division misappropriation, including recommendations, was issued by the State Auditor's Office in March 2005.

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YELLOW SHEET

FORTY-FIFTH JUDICIAL CIRCUIT
MUNICIPAL DIVISIONS

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STATE AUDITOR'S REPORT



CLAIRE C. McCASKILL
Missouri State Auditor

Presiding Judge
and
Municipal Judges
Forty-Fifth Judicial Circuit

We have audited certain operations of the municipal divisions of the Forty-Fifth Judicial Circuit. However, the city of Troy Municipal Division is reported on separately. The scope of this audit included, but was not necessarily limited to, the municipal divisions' two years ended 2004 or 2003. The objectives of this audit were to:

1. Review internal controls over significant financial functions.
2. Review compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and operations.

Our methodology to accomplish these objectives included reviewing written policies, financial records, and other pertinent documents; interviewing various personnel of the municipal divisions, 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 contract, or 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 accompanying History, Organization, and Statistical Information is presented for informational purposes. This information was obtained from the municipal divisions' management and was not subjected to the procedures applied in the audit of those divisions.

The accompanying Management Advisory Report presents our findings arising from our audit of the municipal divisions of the Forty-Fifth Judicial Circuit.

A handwritten signature in black ink, reading "Claire McCaskill". The signature is fluid and cursive, with the first name "Claire" written in a larger, more prominent script than the last name "McCaskill".

Claire McCaskill
State Auditor

October 27, 2004 (fieldwork completion date)

The following auditors participated in the preparation of this report:

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MANAGEMENT ADVISORY REPORT -
STATE AUDITOR'S FINDINGS

FORTY-FIFTH JUDICIAL CIRCUIT
MUNICIPAL DIVISIONS
MANAGEMENT ADVISORY REPORT -
STATE AUDITOR'S FINDINGS

1.	City of Bowling Green Municipal Division
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- A. Neither the police department nor the municipal division has adequate procedures to account for traffic tickets or summonses issued and their ultimate disposition. The municipal division does assign and have police officers complete an “assignment receipt form” for specific ticket sequences, however, there is no effort made to account for the issuance and ultimate disposition of these tickets. A comparison of ticket assignment records to tickets later processed by the municipal division showed that tickets were not always assigned to officers in sequential order, some assignment receipt forms were not retained, and some ticket books were not turned back in by officers after all tickets had been issued.

The municipal division and police department were unable to locate any assignment or issuance information for one entire ticket book (25 tickets). In addition, for 10 of 50 tickets we selected for testing neither the municipal division nor the police department could locate a ticket copy or any case information related to the ticket.

Summons forms, which are issued for non-traffic violations, are prenumbered. However, there are no records kept of which books are assigned to the officers and no effort is made to account for the numerical sequences of these forms. We noted that one summons book turned back in to the municipal division by an officer was missing 41 of 50 copies.

Without a proper accounting for the numerical sequence of tickets and summonses, the police department and the municipal division cannot be assured that all documents issued were properly submitted to the municipal division for processing. A log listing each ticket/summons in numerical order, the date issued, and the violator's name would help ensure all tickets and summonses issued have been submitted to the municipal division for processing, properly voided, or not prosecuted. A record of the ultimate disposition of each ticket/summons should also be maintained to ensure all tickets have been accounted for properly. Tickets or summonses that are not processed could result in lost revenue to the city and state.

A similar condition was also noted in our prior reports.

- B. The Court Clerk is primarily responsible for receiving, recording, depositing and disbursing monies, and performing month-end reconciliations. As a result, the duties of receiving and depositing monies are not adequately segregated from the

recording of transactions. In addition, there is no supervisory review performed of the Court Clerk's functions.

To adequately safeguard against the possible loss or misuse of funds, internal controls should provide reasonable assurance that all transactions are accounted for properly and assets are adequately safeguarded. Internal controls would be improved by segregating the duties of receiving and depositing monies from recording receipts. If proper segregation of duties cannot be achieved, at a minimum there should be a supervisory review of the reconciliations between receipts and deposits, and a review of the monthly account reconciliations.

- C. The municipal division accepts cash, checks, and money orders for the payment of traffic and ordinance violations, and utilizes prenumbered receipt slips. However, the Court Clerk does not always issue receipt slips for monies received or record the method of payment on receipt slips, and there is no reconciliation of the composition of monies received to the composition of monies deposited. Also, receipt slips were not used in numerical sequence and some receipt books were not retained. For example, although it appears monies were received during the time period December 10, 2002 through January 6, 2003, the division could not locate any receipt slips issued for this period.

Receipts are not always deposited intact or on a timely basis, and the composition of receipts often did not agree to the composition of deposits. Our review of deposits identified numerous problems. Receipt slips comprising the cash amounts deposited were not identified and the cash amounts deposited were often more or less than amounts recorded in the receipts records. There were several checks deposited for which there did not appear to be a corresponding receipt slip. Deposits were made about once or twice weekly. Although the court account deposits frequently included significant amounts of cash, the Court Clerk withheld varying amounts of cash from deposits for use as a change fund.

To adequately safeguard receipts and reduce the risk of loss, theft, or misuse of funds, a prenumbered receipt slip noting the method of payment should be issued immediately for all monies received, and the composition of monies received should be reconciled to the composition of monies deposited. Furthermore, receipts should be deposited intact daily or when accumulated receipts exceed \$100. If a change fund is needed, it should be established and maintained at a constant amount.

- D. The Court Clerk does not prepare monthly bank reconciliations for the court account or the bond account. Also, as discussed in the prior report, a monthly listing of open items (liabilities) is not prepared and reconciled to the bank balance. The court account check register lists checks written only and provides no deposit information or a running balance. As a result, only checks written are compared to the bank statement information. Bank statements for the bond account are only received once each year. At September 30, 2004, the court and

bond bank account balances were approximately \$20,700 and \$2,439, respectively.

Monthly bank reconciliations are necessary to ensure the bank accounts are in agreement with the accounting records and to detect errors on a timely basis. Monthly listings of open items are necessary to ensure proper accountability over open cases and to ensure monies held in trust are sufficient to meet liabilities.

- E. The municipal division has not implemented adequate procedures to follow up on old outstanding checks. At September 30, 2004, the court and bond account balances included several old checks totaling at least \$209 that had been outstanding for more than one year.

Outstanding checks should be periodically reviewed to determine if the payees can be readily located and if there is a need to reissue the checks. If, after sufficient efforts have been made to locate payees, some old checks remain outstanding, various statutory provisions provide for the disposition of unclaimed monies.

- F. Procedures to monitor and collect accrued fines and costs could be improved. The municipal division allows defendants to pay fines and costs over a period of time. The division maintains a listing of cases with unpaid amounts but does not reconcile the listing to the individual cases to ensure its accuracy. The June 2004 listing showed receivables totaling over \$75,000. About 40 percent of this amount related to cases from 2002, 2001, and 2000.

Although the division does utilize show cause orders and issue warrants for failure to appear, these procedures are applied early in the case process and minimal future efforts are made to collect amounts due the division if these procedures are not successful.

Recent legislation has increased the municipal division's opportunities to collect debts owed for court cases:

- Section 488.5028, RSMo Cumulative Supp. 2004, gives courts the right to report debts in excess of twenty-five dollars to the State Court's Administrator's Office and request they seek a setoff of an income tax refund.
- Section 488.5030, RSMo Cumulative Supp. 2004, gives courts the prospect of contracting with a collection agency to pursue past-due court-ordered penalties, fines, restitution, sanctions, and court costs. The statute also allows any fees or cost associated with such collection efforts be added to the amount due, but such fees and costs shall not exceed twenty percent of the amount collected.

- Section 302.341, RSMo 2000, gives courts the authority to forward suspension information to the Missouri Department of Revenue (DOR) for any court cases where the defendant, a Missouri resident, failed to appear or failed to pay the fines and costs assessed for moving violations. Also, Section 544.046, RSMo 2000, allows courts to file a nonresident violator suspension form for non-Missouri residents that will suspend the defendant's drivers license.

The division could also consider reporting the unpaid debt to one of the three main credit reporting bureaus. Without the active and timely pursuit of unpaid fines and costs, revenues to the state and city could be lost.

- G. Bond monies are not always being properly disbursed by the division. The Court Clerk maintains a fines and costs receipts ledger which is used at month-end to determine amounts to be paid to the city and state. Bond monies which are ordered to be applied to fines and costs are transferred from the bond account to the court account for disbursement; however, the Court Clerk generally does not record the applied bonds information into the fines and costs ledger. As a result, these amounts were not included in month-end disbursements totals and a significant amount of monies remain in the court account which are due to the city and state. The Court Clerk needs to identify bond monies that remain in the court account and make disbursements to the city and state as appropriate, and ensure that future applied bonds are properly accounted for in the fines and costs receipts ledger.
- H. The municipal division collects Crime Victims' Compensation (CVC), Law Enforcement Training (LET), Peace Officer Standards and Training Commission (POST), and Victims of Domestic Violence (VDV) surcharges on dismissed cases. Sections 488.607, 488.5336, and 488.5339, RSMo Cumulative Supp. 2004, require these surcharges to be assessed on all municipal violations, except when the proceeding or defendant has been dismissed by the court or court costs are to be paid by the state, county, or municipality.

In addition, the LET surcharge is collected on non-moving traffic violations even though the city's ordinance provides for this surcharge to be assessed in all cases except non-moving traffic violations. Section 488.5336, RSMo Cumulative Supp. 2004, indicates that this surcharge cannot be collected unless it is authorized by the municipal government. The municipal division needs to work with the city to resolve any inconsistencies between state law and city ordinance requirements regarding court fees, and ensure the LET surcharge is assessed as intended by the city.

- I. Procedures for maintaining municipal division records need improvement. Municipal division personnel had difficulty locating some records, and never did locate some ticket copies, ticket assignment records, and receipt slips. The

records were stored in multiple locations and often lengthy searches were required to locate the information needed.

Supreme Court Administrative Rule No. 8 requires that all financial records be maintained for five years or upon completion of an audit. Retention of applicable records is necessary to properly account for the municipal division's financial activity.

WE RECOMMEND the city of Bowling Green Municipal Division:

- A. Work with the police department to implement the necessary procedures and records to account for the numerical sequence of all tickets and summons issued.
- B. Adequately segregate the duties of receiving and depositing monies from that of recording and disbursing monies. If a proper segregation of duties cannot be achieved, at a minimum, there should be a documented independent comparison of the composition of receipt slips issued to the amount and composition of bank deposits, and an independent review of bank statements and month-end reconciliations. Any unusual items or discrepancies should be investigated.
- C. Issue prenumbered receipt slips, noting the method of payment, for all monies received and reconcile the composition of monies received to the composition of deposits. In addition, we recommend the municipal division deposit receipts daily or when accumulated receipts exceed \$100. If a change fund is needed, it should be set at a constant amount and reimbursed by check.
- D. Obtain bank statements monthly, prepare monthly bank reconciliations and listings of open items, and reconcile the cash balance to the liabilities. In addition, deposits and a running balance should be included in the check register.
- E. Periodically review outstanding checks to determine if the payees can be located and if the checks can be reissued. If payees cannot be located, the monies should be disposed of through the applicable statutory provisions.
- F. Ensure individual accounts receivable records are in agreement with the overall accounts receivable listing. In addition, the division should establish more formal and consistent procedures for pursuing amounts due the court and/or assessing the likelihood of their collection.
- G. Identify bond monies that remain in the court and/or bond bank accounts and ensure monies are disbursed as appropriate. In addition, the Court Clerk needs to develop a recordkeeping method that will ensure that bond transactions are properly accounted for and disbursed in a timely manner.
- H. Assess surcharges in accordance with state law, and work with the city to ensure the LET surcharge is assessed as intended by the city.

- I. Ensure that division records are organized for more efficiency and appropriately retained as required by court rules.

AUDITEE'S RESPONSE

The Municipal Judge provided the following responses:

*A,C,
D,E,*

G&I. All of these recommendations are in the process of implementation at the present time. We hope to have all of these completed or substantially implemented by September 1, 2005.

B. We are conferring with the city aldermen and administrator to see if a segregation of duties can be accomplished. If not, we will use the alternate suggestion of your recommendation.

F. We are in process of implementing this recommendation and working on the collection of old fines through the various methods suggested in your report and will hopefully have that fully implemented by September 1, 2005.

H. We are no longer charging the LET surcharge on non-moving traffic charges and have asked the city prosecutor to review the current ordinance with the aldermen to see if they wish to revise it. We are also not dismissing charges upon payment of costs.

2. City of Curryville Municipal Division

Some surcharges collected are not being remitted to the appropriate city and state funds. The municipal division collects CVC, POST, and LET surcharges on all cases other than those dismissed by the court. However, LET and POST surcharges collected on non-moving violations cases and LET, POST, and CVC surcharges collected on suspended imposition of sentence cases are not being remitted to state and city funds established to account for these fees. Rather, these monies are improperly deposited into the city's general operating fund. As a result, \$1,102 is due to the city and \$594 is due to the state for the two years ended December 31, 2003.

Sections 488.5336 and 488.5339, RSMo Cumulative Supp. 2004 provide guidance on collection and distribution of these surcharges.

WE RECOMMEND the city of Curryville Municipal Division disburse amounts due to the state and city as appropriate, and develop procedures to ensure future disbursements of surcharges comply with state law.

AUDITEE'S RESPONSE

The Court Clerk responded that the municipal division is now disbursing surcharges as provided by state law and plans to disburse the amounts cited above to the city and state.

3. City of Elsberry Municipal Division

There are inconsistencies between state laws, city ordinances, and the municipal division's procedures related to some court fees. The LET surcharge is collected on non-moving traffic violations even though city ordinance provides for this surcharge to be assessed in all cases except non-moving traffic violations. Section 488.5336, RSMo Cumulative Supp. 2004, indicates that this surcharge cannot be collected unless it is authorized by the municipal government.

The CVC surcharge is also collected on non-moving traffic violations even though city ordinance provides for this surcharge to be assessed in all cases except non-moving traffic violations. Section 488.5339, RSMo Cumulative Supp. 2004, requires this surcharge to be assessed on all municipal violations, except when the proceeding or defendant has been dismissed by the court or court costs are to be paid by the state, county, or municipality.

The municipal division needs to work with the city to resolve any inconsistencies between state law and city ordinance requirements regarding court fees, and ensure surcharges are assessed as required by city ordinance and state law.

WE RECOMMEND the city of Elsberry Municipal Division assess surcharges in accordance with state law, and work with the city to ensure the LET surcharge is assessed as intended by the city.

AUDITEE'S RESPONSE

The Court Clerk responded that the city adopted a new ordinance in February 2005, and the court has modified procedures to ensure compliance with state law and city ordinance.

4. City of Foley Municipal Division
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- A. Neither the police department nor the municipal division maintains adequate records to account for traffic tickets assigned and issued, and their ultimate disposition. A ticket book is assigned to the police car and all officers use the same book. No log is maintained to provide ticket issuance information.

Without a proper accounting for the numerical sequence and ultimate disposition of traffic tickets, the police department and the municipal division cannot be assured that all tickets assigned and issued are properly submitted to the division.

A log listing ticket books assigned, each ticket number, the date issued, and the violator's name would ensure all tickets issued are submitted to the division for processing, properly voided, or not prosecuted. A record of the ultimate disposition of each ticket should also be maintained to ensure all tickets have been accounted for properly.

- B. The Court Clerk, who also serves as the City Clerk, is primarily responsible for receiving, recording, depositing and disbursing monies, and performing month-end reconciliations. As a result, the duties of receiving and depositing monies are not adequately segregated from the recording of transactions. In addition, there is no supervisory review performed of the Court Clerk's functions.

To adequately safeguard against the possible loss or misuse of funds, internal controls should provide reasonable assurance that all transactions are accounted for properly and assets are adequately safeguarded. Internal controls would be improved by segregating the duties of receiving and depositing monies from recording receipts. If proper segregation of duties cannot be achieved, at a minimum there should be a supervisory review of the reconciliations between the composition of receipt slips issued and the composition of bank deposits, and a review of the monthly account reconciliations.

This condition was also noted in our prior report.

- C. A monthly listing of open items (liabilities) is not prepared and reconciled to the balance of bonds being held in trust in the city's bank account. Monthly listings of open items are necessary to ensure proper accountability over open cases and to ensure monies held in trust by the city are sufficient to meet liabilities. Any discrepancies or fluctuations should be promptly investigated.

- D. We noted the following concerns with the collection of court costs:

1. As similarly discussed in our prior report, the municipal division collects CVC, LET, POST, and VDV surcharges on dismissed cases. Sections 488.607, 488.5336, and 488.5339, RSMo Cumulative Supp. 2004, require these surcharges to be assessed on all municipal violations, except when the proceeding or defendant has been dismissed by the court or court costs are to be paid by the state, county, or municipality.
2. The LET surcharge is collected on non-moving traffic violations even though the city's ordinance provides for this surcharge to be assessed in all cases except non-moving traffic violations. Section 488.5336, RSMo Cumulative Supp. 2004, indicates that this surcharge cannot be collected unless it is authorized by the municipal government. The municipal division needs to work with the city to resolve any inconsistencies between state law and city ordinance requirements regarding court fees, and ensure the LET surcharge is assessed as intended by the city.

- E. The Court Clerk does not always forward records of convictions on traffic offenses to the DOR. Our review of tickets determined that 19 of the 31 tickets which should have been filed with the DOR had not been filed. Most of these tickets pertained to 2002 and early 2003. The Court Clerk appears to have improved this procedure and no problems were noted for the latter part of the audit period. The failure to forward tickets as required prevents the DOR from properly recording the number of points accumulated by the defendant. Tickets should be sent into the appropriate state agency to ensure that state records of violations are accurate.

Section 302.225, RSMo 2000, requires records of any plea or finding of guilty on traffic violations under the laws of the state, county, or municipal ordinance shall be forwarded to the DOR within ten days of the conviction date.

A similar condition was also noted in our prior report.

- F. We noted some receipting, disbursing, and record retention concerns during 2002. It appears the problems relate to three different individuals serving as Court Clerk during 2002.
1. The municipal division accepts cash, checks, and money orders for the payment of traffic and ordinance violations. A complete receipts record was not available from January 2002 through mid-June 2002. From January 2002 through April 2002, the receipt slip copies were not retained in the receipt book; but, were instead attached to the individual case record. Also, prenumbered receipt slips were not issued from May 2002 through mid-June 2002. Rather, an unnumbered slip of paper was attached to the individual case file showing the ticket number, defendant's name, amount paid, and the date the money was deposited into the bank account. Effective June 19, 2002, the division began issuing prenumbered receipt slips for all monies received and accounting for their numerical sequence.
 2. The POST and CVC surcharges were not disbursed timely to the state for several months. For example, fees collected in December 2002 through February 2003 were not disbursed until June 2003. This continued to be a problem during much of 2003 because month-end reports had not been completed by the former clerk, so the current Court Clerk had to compile information for past months before disbursements could be made.
 3. The March and August 2002 court dockets could not be located, and courts dockets for several months of 2002 were not complete. In addition, the ticket copy and case information pertaining to two tickets selected for review could not be located by division personnel.

While these issues existed during a large portion of the audit period, it appears the division has now corrected these problems.

WE RECOMMEND the city of Foley Municipal Division:

- A. Work with the police department to implement the necessary procedures and records to account for the numerical sequence of all tickets issued and their ultimate disposition.
- B. Adequately segregate the duties of receiving and depositing monies from that of recording and disbursing monies. If a proper segregation of duties cannot be achieved, at a minimum, there should be a documented independent comparison of the composition of receipt slips issued to the amount and composition of bank deposits, and an independent review of bank statements and month-end reconciliations. Any unusual items or discrepancies should be investigated.
- C. Prepare monthly listings of open items and reconcile these listings to monies held in trust.
- D. Assess surcharges in accordance with state law, and work with the city to ensure the LET surcharge is assessed as intended by the city.
- E. Forward traffic violations records to the DOR as required by state law.
- F. Continue to issue prenumbered receipt slips and disburse surcharges to the state timely, and ensure all records are retained as required by Supreme Court rules.

AUDITEE'S RESPONSE

The Municipal Judge and Court Clerk provided the following responses:

- A. *A system has now been established to track when ticket books are issued and depleted. This information includes dates and ticket numbers. The ticket numbers have also been added to the court docket providing information regarding the person the ticket was issued to.*
- B. *The Municipal Judge will review all the financial dealings regarding the court and sign the financial summary retained in the court records.*
- C. *Open items information has been added to the docket and the court financial summary.*
- D. *The various fees (CVC, LET, POST, and VDV) are no longer collected on DPC (dismissed on payment of cost) cases.*
- E. *Tickets are now submitted timely.*

- F. *Sequentially numbered receipt slips are now issued for all collections. All surcharges are now submitted to the appropriate state departments in a timely manner, and all court records including the docket are now filed together by the court date.*

5. City of Louisiana Municipal Division
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- A. The municipal division collects CVC, LET, POST, and VDV surcharges on some dismissed cases. Sections 488.607, 488.5336, and 488.5339, RSMo Cumulative Supp. 2004, require these surcharges to be assessed on all municipal violations, except when the proceeding or defendant has been dismissed by the court or court costs are to be paid by the state, county, or municipality.
- B. The municipal division has not implemented adequate procedures to follow up on old outstanding checks. At May 31, 2004, the court bank account balance included several old checks totaling approximately \$1,480 that had been outstanding for more than one year.

Outstanding checks should be periodically reviewed to determine if the payees can be readily located and if there is a need to reissue the checks. If, after sufficient efforts have been made to locate payees, some old checks remain outstanding, various statutory provisions provide for the disposition of unclaimed monies.

- C. While monthly bank reconciliations are performed and compared to the check register balance, for various reasons the division is uncertain as to amount of monies which should be in the court bank account. As discussed on our prior report, listings of open items (liabilities) have not been prepared on a regular basis and differences identified when such a listing was prepared were not resolved. Division personnel indicated the listing is not being generated or compared to the cash balance because they know it will not reconcile. Monies were determined to be missing from the court account several years ago. However, a new bank account was not opened and efforts to clean up the old account and reconcile the cash balance to liabilities have generally been unsuccessful.

In August 2002, the Court Clerk transferred \$20,000 from the court account to the city on the suggestion of the city's auditor. However, neither the division nor the city have any documentation to support the amount of this transfer, but explained it likely pertained to old bond monies that have been in the court account for several years. A comparison of the May 31, 2004, reconciled bank balance to liabilities showed total liabilities exceeded the reconciled cash balance by about \$4,200.

Monthly listings of open items should be prepared and reconciled to the cash balance to ensure proper accountability over open cases and to ensure monies held in trust by the municipal division are sufficient to meet liabilities. Despite the

problems with the court account balance, the division needs to perform this reconciliation and monitor the unreconciled differences from month to month. Any discrepancies or fluctuations should be promptly investigated.

- D. Procedures to monitor and collect accrued fines and costs could be improved. The division does not generate a listing of cases with unpaid amounts and is not actively pursuing monies due the court when a case is past due or when a defendant fails to appear in court. Upon our request, the Court Clerk generated a receivables listing as of May 2004, which totaled approximately \$60,114. While warrants are issued for failure to appear, no other follow-up, including sending periodic letters to request payments or reporting the failure to appear to DOR, is performed for delinquent cases.

Recent legislation has increased the municipal division's opportunities to collect debts owed for court cases:

- Section 488.5028, RSMo Cumulative Supp. 2004, gives courts the right to report debts in excess of twenty-five dollars to the State Court's Administrator's Office and request they seek a setoff of an income tax refund.
- Section 488.5030, RSMo Cumulative Supp. 2004, gives courts the prospect of contracting with a collection agency to pursue past-due court-ordered penalties, fines, restitution, sanctions, and court costs. The statute also allows any fees or cost associated with such collection efforts be added to the amount due, but such fees and costs shall not exceed twenty percent of the amount collected.
- Section 302.341, RSMo 2000, gives courts the authority to forward suspension information to the DOR for any court cases where the defendant, a Missouri resident, failed to appear or failed to pay the fines and costs assessed for moving violations. Also, Section 544.046, RSMo 2000, allows courts to file a nonresident violator suspension form for non-Missouri residents that will suspend the defendant's drivers license.

The division could also consider reporting the unpaid debt to one of the three main credit reporting bureaus. Without the active and timely pursuit of unpaid fines and costs, revenues to the state and city could be lost.

A similar condition was also noted in our prior report.

WE RECOMMEND the city of Louisiana Municipal Division:

- A. Assess surcharges in accordance with state law.

- B. Periodically review outstanding checks to determine if the payees can be located and if the checks can be reissued. If payees cannot be located, the monies should be disposed of through the applicable statutory provisions.
- C. Prepare monthly listings of open items and reconcile these listings to monies held in trust. Any discrepancies or unusual fluctuations should be promptly investigated. Furthermore, ensure any transfers are supported with sufficient documentation.
- D. Establish adequate records and procedures to monitor and collect amounts due the court.

AUDITEE'S RESPONSE

The Municipal Judge and Court Clerk provided the following responses:

- A. *Since June 2004, the court has ceased dismissing cases upon payment of costs. We intend to assess surcharges as appropriate under state law.*
- B. *The Court Clerk is presently working to clear the old outstanding checks. We are attempting to contact each individual regarding any outstanding checks. Effective immediately, the court will implement a policy to begin "forfeiture" of any checks that are not cashed within six months. The Court Clerk will work with the state to facilitate the forfeiture and allow the funds to escheat to the state as unclaimed property.*
- C. *The Municipal Judge will attempt to contact the city's auditor who had previously recommended the transfer of \$20,000 from the court account to the city account to determine if this was an arbitrary amount or whether there was some basis for the amount transferred. The Court Clerk will establish a new bank account to be used exclusively for holding bond monies deposited with the court. We expect to transfer most of the \$20,000 back to the court to be deposited into the new bond account, as there is presently not enough in the court account to cover all bonds that have been posted. The Court Clerk has begun to review records each week to ensure that all fines and costs and bond money are properly distributed to the appropriate accounts. We expect that we will need additional guidance from the State Auditor's office to rectify this old account, in light of the fact that we do not know where the funds were originally taken from when the fraud by previous personnel was discovered. Likewise, we do not know where to apply the \$3,800 of restitution that was paid to the city.*
- D. *The court will continue to focus on unpaid fines and costs by ordering payments by specific dates and ordering defendants to appear if those payments are missed. We will continue to first send a warning letter with a new court date, then issue warrants in the event of a second failure to appear, and the Court Clerk will begin to also notify the state Department of Revenue whenever a warrant is issued for failure to appear.*

6.

City of Moscow Mills Municipal Division

The municipal division collects the LET surcharge on non-moving traffic violations even though the city ordinance provides for this surcharge to be assessed on all cases except those dismissed by the court and non-moving traffic violations. Section 488.5336, RSMo Cumulative Supp. 2004, indicates that this surcharge cannot be collected unless it is authorized by the municipal government. The municipal division needs to work with the city to resolve any inconsistencies between state law and city ordinance requirements regarding court fees, and ensure the LET surcharge is assessed as intended by the city.

WE RECOMMEND the city of Moscow Mills Municipal Division work with the city to ensure the LET surcharge is assessed as intended by the city.

AUDITEE'S RESPONSE

The Court Clerk responded that this recommendation has been provided to the city attorney so that the city ordinance can be amended at the May 2005 city council meeting to allow the LET surcharge on nonmoving violations.

7.

City of Old Monroe Municipal Division

- A. The LET surcharge is collected on non-moving traffic violations even though city ordinance provides for this surcharge to be assessed in all cases except non-moving traffic violations. Section 488.5336, RSMo Cumulative Supp. 2004, indicates that the LET surcharge cannot be collected unless it is authorized by the municipal government. The municipal division needs to work with the city to resolve any inconsistencies between state law and city ordinance requirements regarding court fees, and ensure the LET surcharge is assessed as intended by the city.

- B. The municipal division has not implemented adequate procedures to follow up on old outstanding checks. At December 31, 2003, the court bank account balance included several old checks totaling approximately \$1,430 that had been outstanding for more than one year.

Outstanding checks should be periodically reviewed to determine if the payees can be readily located and if there is a need to reissue the checks. If, after sufficient efforts have been made to locate payees, some old checks remain outstanding, various statutory provisions provide for the disposition of unclaimed monies.

- C. A monthly listing of open items is not prepared and reconciled to the bank and book balances. A monthly listing of open items is necessary to ensure proper accountability over open cases and to ensure monies held in trust are sufficient to

meet liabilities. Any discrepancies or fluctuations should be promptly investigated.

WE RECOMMEND the city of Old Monroe Municipal Division:

- A. Assess surcharges in accordance with state law, and work with the city to ensure that city ordinances are consistent with state laws regarding when to assess the LET surcharge.
- B. Periodically review outstanding checks to determine if the payees can be located and if the checks can be reissued. If payees cannot be located, the monies should be disposed of through the applicable statutory provisions.
- C. Prepare monthly listings of open items and reconcile these listings to monies held in trust.

AUDITEE'S RESPONSE

The Court Clerk provided the following responses:

- A. *The city is currently working on a new codification and will consider the LET surcharge issue.*
- B. *Monies related to old outstanding checks will be remitted to the State Treasurer's Unclaimed Property Section. Outstanding checks will be followed up on more regularly from now on.*
- C. *An open items listing will be prepared and reconciled to the bank and book balances.*

8. City of Troy Municipal Division

During our audit of the various municipal divisions of the Forty-Fifth Judicial Circuit, we noted a cash shortage existed in the city of Troy Municipal Division. A separate report was issued by the State Auditor's office in March 2005, for the city of Troy Municipal Division. Our audit identified receipts of cash totaling at least \$50,950 were collected by the division from June 2002 to September 2004, but were not deposited in a municipal division bank account. The majority of the undeposited monies appeared to relate to bond payments. Recommendations concerning internal controls and accounting records of the city of Troy Municipal Division are included in that report and are not included in this report.

FOLLOW-UP ON PRIOR AUDIT FINDINGS

FORTY-FIFTH JUDICIAL CIRCUIT
MUNICIPAL DIVISIONS
FOLLOW-UP ON PRIOR AUDIT FINDINGS

In accordance with *Government Auditing Standards*, this section reports the auditor's follow-up on action taken by the municipal divisions of the Forty-Fifth Judicial Circuit on findings in the Management Advisory Report (MAR) of our prior audit report issued for the 2 years ended 1998 or 1997, and our report for the City of Louisiana, Missouri, for the year ended May 31, 2000. Neither the City of Elsberry nor the City of Moscow Mills operated a municipal division during the prior audit period. The prior recommendations which have not been implemented are repeated in the current MAR.

FORTY-FIFTH JUDICIAL CIRCUIT
MUNICIPAL DIVISIONS
TWO YEARS ENDED 1998 AND 1997

1. City of Bowling Green Municipal Division

- A. Some receipt books used were not prenumbered. In addition, receipt slips that are prenumbered were not always issued in numerical order.
- B. The Court Clerk, Deputy Court Clerk, and police dispatcher were not bonded.
- C. A monthly listing of open items was not prepared.
- D. Neither the police department nor the municipal division had adequate procedures to account for traffic tickets or summonses issued and their ultimate disposition.

Recommendations:

The city of Bowling Green Municipal Division:

- A. Issue prenumbered receipt slips for all monies received and account for the numerical sequence of receipt slips issued.
- B. Request the city obtain bond coverage for all persons handling municipal division monies.
- C. Prepare monthly listings of open items and reconcile the listing to monies held in trust by the municipal division.
- D. Request the police department to issue prenumbered summons forms, and work with the police department to implement the necessary procedures and records to account for the numerical sequence of all tickets and summons issued.

Status:

A&C. Not implemented. See MAR finding number 1.

B. Implemented.

D. Partially implemented. The police department is now issuing prenumbered summons forms but no procedures have been established to adequately account for the numerical sequence of tickets and summons issued. See MAR finding number 1.

2. City of Clarksville Municipal Division

The municipal division improperly assessed court costs of \$16 and \$14 for moving and nonmoving violations, respectively, rather than \$12 per case as allowed by state law.

Recommendation:

The city of Clarksville Municipal Division should assess court costs in accordance with state law.

Status:

During the audit period, this city did not operate a municipal division. Should operations resume, the municipal division should consider implementing this recommendation.

3. City of Curryville Municipal Division

A. Checks and money orders were not restrictively endorsed until deposits were prepared.

B. Neither the police department nor the municipal division maintained adequate records to account for traffic tickets issued and their ultimate disposition.

C. The municipal division improperly assessed court costs of \$15 for all traffic violations, rather than \$12 per case as allowed by state law.

D. The municipal division allowed the Court Clerk to amend certain violations payable through the traffic violation bureau (TVB) from point violations to non-point violations if the defendant requested the change and no other violations were pending.

Recommendations:

The city of Curryville Municipal Division:

- A. Restrictively endorse all checks and money orders immediately upon receipt.
- B. Work with the police department to ensure records are maintained to account for the numerical sequence and ultimate disposition of all tickets issued.
- C. Assess court fees in accordance with state law.
- D. Ensure the City Attorney or Municipal Judge is aware of and authorizes any amendment of charges or nolle pros ticket dispositions prior to the Court Clerk taking such action.

Status:

A,B

&D. Implemented.

- C. Implemented. While the municipal division is assessing the proper court costs, problems were noted with division's disbursement of various surcharges collected. See MAR finding number 2.

4. City of Foley Municipal Division

- A. The duties of receiving, recording, and depositing court receipts were not adequately segregated.
- B. Receipts were not always recorded and deposited on a timely basis.
- C. The Municipal Judge did not review and sign the court docket after case disposition had been recorded.
- D. The municipal division did not always forward required records of convictions on traffic offenses to the Missouri State Highway Patrol (MSHP) in a timely manner.
- E. The Crime Victims Compensation (CVC), Law Enforcement Training (LET), and Peace Officers Standards and Training Commission (POST) fees were assessed on some dismissed cases.
- F. The municipal division improperly assessed court costs of \$15 for all traffic violations, rather than \$12 per case as allowed by state law.

Recommendations:

The city of Foley Municipal Division:

- A. Adequately segregate the duties of receiving, recording, and depositing court receipts. At a minimum there should be documented supervisory review of the reconciliation between receipts and deposits, and a review of the account reconciliations.
- B. Restrictively endorse checks and money orders immediately upon receipt, record monies received promptly, and deposit receipts daily or when accumulated receipts exceed \$100.
- C. Require the Municipal Judge to review all court dockets for propriety and sign the dockets.
- D. Forward traffic tickets involving moving traffic violations to the MSHP as required by state law.
- E. Assess fees in accordance with state law.
- F. Assess court costs in accordance with state law.

Status:

A,D

&E. Not implemented. See MAR finding number 4.

B,C

&F. Implemented.

5. City of Frankford Municipal Division

- A. The duties of receiving, recording, and depositing court receipts were not adequately segregated.
- B. Prenumbered receipt slips were inconsistently used and generally did not indicate the method of payment. Receipts were sometimes recorded on the court docket or a receipt ledger; however, these records did not indicate the date of receipt or the method of payment. Also, some monies deposited were not recorded in any municipal division records.
- C. The Police Chief and Court Clerk were not bonded.
- D. The Court Clerk did not maintain a checkbook register or prepare bank reconciliations for the municipal division bank account.

- E. A monthly listing of open items was not prepared.
- F. Several instances were noted where the court clerk issued checks from the court account that were not prenumbered.
- G. The municipal division operated a TVB that allowed certain offenses to be paid prior to the court date; however, a court order could not be located formally establishing the TVB.
- H. The Municipal Judge did not record or approve his case decisions.
- I. The municipal division did not file with the city a monthly report of all cases heard in court.
- J. The traffic ticket issuance log maintained by the police department was not always complete.

Recommendations:

The city of Frankford Municipal Division:

- A. Adequately segregate the duties of receiving, recording, and depositing municipal division receipts. At a minimum there should be documented supervisory review of the reconciliation between receipts and deposits, and a review of the account reconciliations.
- B. Ensure that prenumbered receipt slips are issued for all collections and reconciled to bank deposits, restrictively endorse all checks and money orders immediately upon receipt, and deposit receipts intact daily or when accumulated receipts exceed \$100.
- C. Request the city obtain bond coverage for all persons handling municipal division monies.
- D. Maintain a complete checkbook register and reconcile it monthly to the bank statement.
- E. Prepare monthly listings of open items and reconcile the listing to monies held in trust by the municipal division.
- F. Use only prenumbered checks specific to the official bank account and account for their numerical sequence.
- G. Prepare a court order authorizing the establishment of a TVB.

- H. Require the Municipal Judge to review all court dockets for propriety and sign the dockets.
- I. Prepare monthly reports of court actions and file these with the city in accordance with state law.
- J. Work with the police department to ensure all traffic tickets issued are accounted for properly.

Status:

During the audit period, this city did not operate a municipal division. Should operations resume, the municipal division should consider implementing these recommendations.

6. City of Louisiana Municipal Division

- A. The duties of receiving, recording, and depositing court receipts were not adequately segregated.
- B. Receipt slips issued for the receipt of dog fines and police reports were not prenumbered and did not indicate the method of payment.
- C. Court receipts were not always deposited on a timely basis.
- D. Listings of open items were not prepared on a regular basis throughout the audit period. Approximately \$530 in old unidentified bond monies and monies pertaining to two bonds received in 1990 and 1992 remained outstanding and were not turned over to the appropriate parties.
- E. There were not set procedures or periodic accounts receivable reports utilized to monitor amounts due to the municipal division.
- F. Neither the police department nor the municipal division maintained adequate records to account for the traffic tickets and summons issued and their ultimate disposition.

Recommendations:

The city of Louisiana Municipal Division:

- A. Adequately segregate the duties of receiving, recording, and depositing court receipts. At a minimum there should be documented supervisory review of the reconciliation between receipts and deposits, and a review of the account reconciliations.

- B. Issue prenumbered receipt slips for all monies received, indicate the method of payment on each receipt slip issued, and reconcile the composition of monies received to the composition of monies transmitted.
- C. Deposit receipts intact daily or when accumulated receipts exceed \$100.
- D. Prepare monthly listings of open items and reconcile the listings to monies held in trust by the municipal division. Any bonds remaining on hand over a period of time should be followed-up on and either refunded, forfeited, or turned over to the state's Unclaimed Property section.
- E. Establish adequate accounts receivable reporting and follow-up procedures. In addition, the listing of accounts receivable should be reconciled to the individual accounts receivable records on a periodic basis.
- F. Work with the police department to ensure records are maintained to account for the numerical sequence and ultimate disposition of all tickets and summonses issued.

Status:

A,B,
C&F. Implemented.

D&E. Not implemented. See MAR finding number 5.

7. City of Old Monroe Municipal Division

- A. The duties of receiving, recording, depositing, and disbursing court receipts were not adequately segregated.
- B. The Municipal Judge did not always record or approve case decisions in the individual ticket files during court. The court dockets prepared by the Court Clerk included payment information but did not include case dispositions and fines and court costs assessed by the judge. In addition, the Municipal Judge did not review the court dockets after case information had been recorded.
- C. Neither the police department nor the municipal division maintained adequate records to account for municipal summons assigned and issued, and their ultimate disposition.
- D. A monthly listing of open items was not prepared for the bond or court accounts.
- E. Several instances were noted where the state's portion of CVC and POST fees were not remitted on a timely basis.

Recommendations:

The city of Old Monroe Municipal Division:

- A. Adequately segregate the duties of receiving, recording, and depositing court receipts. At a minimum there should be documented supervisory review of the reconciliation between receipts and deposits, and a review of the account reconciliations.
- B. Record case dispositions and fines and costs assessed on the court dockets and ensure the dockets are reviewed and signed by the Municipal Judge.
- C. Work with the police department to ensure records are maintained to account for the numerical sequence and ultimate disposition of all municipal summonses issued.
- D. Prepare monthly listings of open items and reconcile the listing to monies held in trust by the municipal division.
- E. Remit CVC and POST fees in accordance with state law.

Status:

A,B,
C&E. Implemented.

D. Not implemented. See MAR finding number 7.

8. City of Troy Municipal Division

A separate report was issued by the State Auditor's Office in March 2005, for the city of Troy Municipal Division, and follow up on prior audit findings is included in that report.

CITY OF LOUISIANA, MISSOURI
YEAR ENDED MAY 31, 2000

Municipal Court

- A. During the period between December 1998 and January 2000, fines, court costs, and bonds received by the court totaling over \$3,800, were not deposited to the court's bank account.
- B. Court receipts were not always transmitted to the City Treasurer intact on a timely basis.

- C. Receipt slips were not issued for some monies received and copies of some voided receipt slips were not retained. The method of payment was not consistently and accurately noted on receipt slips.
- D. Accounting duties were not adequately segregated and the City Treasurer did not perform a reconciliation of bank amounts to the court clerk's records.
- E. Listings of open items were not prepared on a regular basis.
- F. Accounts receivable records and procedures were not adequate to account for and collect amounts due to the court. Instances were noted where no follow up action was taken on missed payments, accounts receivable records were not updated for payments or did not include some balances due, payment plan agreements were not on file, and individual records did not agree to the summary listing.
- G. Neither the police department nor the municipal division maintained adequate records to account for traffic tickets issued or their ultimate disposition.
- H. The court docket, which lists all cases for the month, was not always complete and accurate.

Recommendations:

The Municipal Court:

- A. Along with the city, work with law enforcement officials regarding any criminal prosecution and to obtain restitution of the missing funds.
- B. Deposit receipts intact daily or when accumulated receipts exceed \$100.
- C. Issue receipt slips for all monies received and retain all voided receipt slips. Additionally, the method of payment should be indicated on each receipt slip issued, and the composition of monies received should be reconciled to the composition of monies deposited by an independent person.
- D. Adequately segregate duties between available employees and/or require the City Treasurer to review and reconcile the municipal division records.
- E. Prepare monthly listings of open items and reconcile the listing to monies held in trust by the municipal division. Any bonds remaining on hand over a period of time should be followed-up on and either refunded, forfeited, or turned over to the state's Unclaimed Property Section.
- F. Establish adequate accounts receivable reporting and follow up procedures including an accurate accounts receivable listing. In addition, the listing of accounts receivable should be reconciled to the individual accounts receivable records on a periodic basis.

G. Work with the police department to establish a log of tickets issued to ensure records are maintained to account for the numerical sequence and ultimate disposition of all tickets issued.

H. Ensure every case is entered on the court docket accurately.

Status:

A,B,
C,D,
G&H. Implemented.

E&F. Not implemented. See MAR finding number 5.

HISTORY, ORGANIZATION, AND
STATISTICAL INFORMATION

FORTY-FIFTH JUDICIAL CIRCUIT
MUNICIPAL DIVISIONS
HISTORY, ORGANIZATION, AND
STATISTICAL INFORMATION

Organization

The Forty-Fifth Judicial Circuit is composed of Lincoln and Pike Counties. The Honorable Dan Dildine serves as Presiding Judge. There are eight municipal divisions within the Forty-Fifth Judicial Circuit. The city of Troy Municipal Division is reported on separately.

The municipal divisions are governed by Chapter 479, RSMo 2000 and RSMo Cumulative Supp. 2004, 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 each municipal division are paid by the respective municipality, the county, or the state of Missouri, as applicable.

Municipal Division Organization, Personnel, and Financial and Caseload Information

1. City of Bowling Green

Organization

The Court Clerk is responsible for recording transactions as well as handling collections and disbursements. The municipal division maintains two bank accounts. Fines and court costs are deposited into one bank account and transmitted by check to the city treasury and state monthly. Bond monies are deposited into another bank account pending disposition. Court is held once a month. A VB has been established to receive payment of fines and court costs at times other than during court. The Associate Circuit Judge of Pike County serves as the judge for the municipality.

Personnel

Associate Circuit Judge*	David Ash
Court Clerk	Connie Bay

* Candide Copper served as Municipal Judge prior to January 2003.

Financial and Caseload Information

	<u>Year Ended September 30,</u>	
	<u>2004</u>	<u>2003</u>
Receipts	\$101,107	74,440
Number of cases filed	1,042	827

2. City of Curryville

Organization

The City Clerk serves as the Court Clerk and is responsible for recording transactions as well as handling collections and disbursements. A police department dispatcher collects fines and costs during court, and when the Court Clerk is not available. Bonds, fines, and court costs are transmitted to the City Treasurer for deposit into a city escrow account. Monies are disbursed by check from this account to the state and city treasury monthly. Court is held once a month. A VB has been established to receive payment of fines and court costs at times other than during court.

Personnel

Municipal Judge*	David Ferman
City Clerk/Court Clerk**	Barbara Smith

* Donald Watts served as Municipal Judge prior to March 2003.

**Retired on January 12, 2005. Sandra Parrott was hired as Court Clerk in March 2005.

Financial and Caseload Information

	<u>Year Ended December 31,</u>	
	<u>2003</u>	<u>2002</u>
Receipts	\$97,121	77,563
Number of cases filed	992	721

3. City of Elsberry

Organization

The City Treasurer serves as the Court Clerk and is responsible for recording transactions as well as handling collections and disbursements. The municipal division maintains two bank accounts. Fines and court costs are deposited into one bank account and are transmitted by check to the city treasury and state monthly. Bond monies are deposited into another bank account pending disposition. Court is held once a month. A VB has been established to receive payment of fines and court costs at times other than during court. The Associate Circuit Judge of Lincoln County serves as the judge for this municipality.

Personnel

Associate Circuit Judge	Amy Kinker
City Treasurer/Court Clerk	Tammy Sharpe

Financial and Caseload Information

	<u>Year Ended December 31,</u>	
	<u>2003</u>	<u>2002</u>
Receipts	\$40,649	51,702
Number of cases filed	494	803

4. City of Foley

Organization

The City Clerk serves as the Court Clerk and is responsible for recording transactions as well as handling collections and disbursements. Fines, court costs, and bonds are deposited directly into the city treasury several times a week. Court is held once a month. A VB has been established to receive payment of fines and court costs at times other than during court.

Personnel

Municipal Judge*	Brian Zink
City Clerk/Court Clerk**	Sylvia Collier

* William W. Cheeseman served as Municipal Judge prior to May 2002.

** Tina Simons served as Court Clerk prior to May 2002, and Lori Tilley served as Court Clerk between May 2002 and September 2002.

Financial and Caseload Information

	<u>Year Ended December 31,</u>	
	<u>2003</u>	<u>2002</u>
Receipts	\$77,557	68,753
Number of cases filed	1,006	806

5. City of Louisiana

Organization

The Court Clerk is responsible for recording transactions as well as handling collections and disbursements. Fines, court costs, and bonds are deposited into a court bank account. Fines and court costs are transmitted by check to the city treasury monthly. Bond monies are maintained in the court bank account pending disposition. The police dispatchers receive bonds, fines, and court costs when the Court Clerk is not present. The Court Clerk collects and deposits these monies daily. The municipal division occasionally collects monies for copies of police and accident reports, restitution for victims, and dog violation fines. Restitution payments are deposited into and disbursed from a court bank account, while report copies and dog violation fines are held and transmitted to the city treasury monthly. Court is held twice a month. A VB has been established to receive payment of fines and court costs at times other than during court.

Personnel

Municipal Judge	Bruce McGuire
Court Clerk	Kris Bransetter

Financial and Caseload Information

	<u>Year Ended May 31,</u>	
	<u>2004</u>	<u>2003</u>
Receipts	\$215,642	179,755
Number of cases filed	1,795	1,717

6. City of Moscow Mills

Organization

The Court Clerk is responsible for recording transactions as well as handling collections and disbursements. Fines, court costs, and bonds are deposited directly into the city treasury several times a month. Court is held once a month. Division operations started in November 2002. A VB has been established to receive payment of fines and court costs at times other than during court.

Personnel

Municipal Judge	Michael Shrappe
Court Clerk	Debra Freise

Financial and Caseload Information

	<u>Year Ended December 31,</u>	
	<u>2003</u>	<u>2002*</u>
Receipts	\$249,839	15,359
Number of cases filed	2,397	271

* The city began operating a municipal division in November 2002. Prior to that municipal cases were handled by the Lincoln County Associate Division.

7. City of Old Monroe

Organization

The City Clerk serves as the Court Clerk and is responsible for recording transactions as well as handling collections and disbursements. The municipal division maintains two bank accounts. Fines and court costs are deposited into one bank account and transmitted by check to the city treasury and state monthly. Bond monies are deposited into another bank account pending disposition. Court is held once a month. A VB has been established to receive payment of fines and court costs at times other than during court.

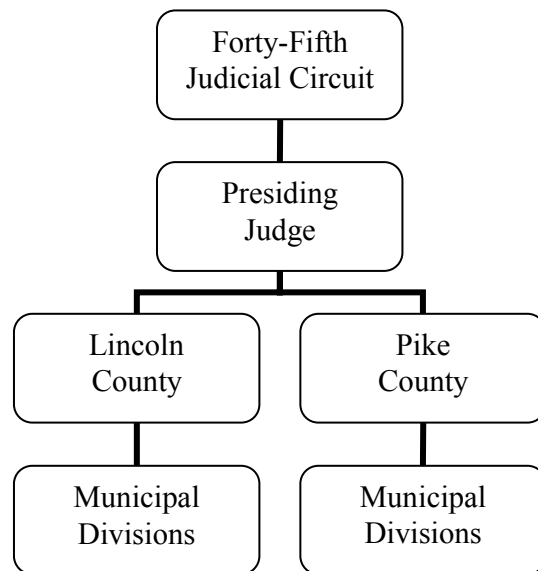
Personnel

Municipal Judge	Patrick Coyne
City Clerk/Court Clerk	Becky Stille

Financial and Caseload Information

	<u>Year Ended December 31,</u>	
	<u>2003</u>	<u>2002</u>
Receipts	\$28,084	30,761
Number of cases filed	274	293

FORTY-FIFTH JUDICIAL CIRCUIT
ORGANIZATION CHART



City of Elsberry
City of Foley
City of Moscow Mills
City of Old Monroe
City of Troy*

City of Bowling Green
City of Curryville
City of Louisiana

* The city of Troy Municipal Division is reported on separately.