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Fortieth Judicial Circuit

City of Noel Municipal Division



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YELLOW SHEET

Findings in the audit of the Fortieth Judicial Circuit, City of Noel Municipal Division

Missing Monies

Receipts totaling at least \$10,531 were received by the city of Noel Municipal Division or City Marshal's office, but were not deposited for selected periods reviewed. Recorded cash receipts totaling \$8,630 were not included in amounts deposited. In addition, two unrecorded checks were substituted into municipal division deposits in exchange for cash receipts totally \$191. Further, four cash bonds totaling \$1,710, received and recorded by the City Marshal's office, were not deposited. The former Court Clerk was hired on May 1, 2005, resigned from the city on September 27, 2008, and passed away in February 2009.

We recommend the city of Noel Municipal Division consult with legal counsel to establish a plan of action to recover missing funds. Steps should be taken to determine if any additional funds are unaccounted for.

Receipting and Depositing Procedures

Poor procedures and controls over the collection of fines, court costs, and bonds contributed to the missing municipal division receipts. Receipt slips are not issued for some monies received, and the method of payment is not always correctly recorded and reconciled to deposits. Receipts are not deposited intact and on a timely basis, and personal checks of the Court Clerk and city employees are cashed from municipal division receipts. The City Marshal's office does not transmit monies collected in a timely manner, and the municipal division does not always issue receipt slips for bond monies transmitted to the municipal division from the City Marshal's office.

Segregation of Duties and Bond Coverage

The duties of receiving, recording, depositing, reconciling, and disbursing municipal division receipts are not adequately segregated, and an independent review of municipal division records is not performed. In addition, the municipal division and city are not adequately protected from the risk of theft through adequate bonding of municipal division officials.

Municipal Division Liabilities and Disbursements

Monthly lists of open items (liabilities) are not prepared and reconciled to the available municipal division account bank balances. Fines and costs collected by the municipal division totaling over \$15,000 have not been remitted to the city treasury as required by state law. The municipal division does not correctly apply forfeited bonds to fines and costs assessed. The municipal division did not pay the correct amount of forfeited bonds to the city, resulting in at least \$1,900 being paid to the city in error. Municipal division expenses totaling \$3,319 were paid from the municipal division bank account instead of by the city.

Municipal Division Records
and Procedures

The disposition of cases heard by the municipal division is not always documented and signed by the Municipal Judge and City Prosecuting Attorney. The municipal division has not prepared and retained a list of cases heard each month as required by state law. A comprehensive control ledger showing the total amount owed by defendants to the municipal division is not maintained. Procedures for maintaining municipal division records need improvement.

Traffic Tickets

Neither the City Marshal's office nor the municipal division adequately account for the numerical sequence and ultimate disposition of traffic tickets issued. The City Marshal's office did not periodically prepare back-ups of traffic ticket information maintained on the computer system.

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Fortieth Judicial Circuit

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SUSAN MONTEE, JD, CPA
Missouri State Auditor

Presiding Judge
Fortieth Judicial Circuit
and
Municipal Judge
Noel, Missouri

We have audited certain operations of the city of Noel Municipal Division of the Fortieth Judicial Circuit. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2008. The objectives of our audit were to:

1. Determine if the municipal division has adequate internal controls over significant financial functions such as receipts.
2. Determine if the municipal division has complied 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 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 Noel Municipal Division of the Fortieth Judicial Circuit.



Susan Montee, JD, CPA
State Auditor

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Fortieth Judicial Circuit

City of Noel Municipal Division

Management Advisory Report - State Auditor's Findings

1. Missing Monies

Receipts totaling at least \$10,531 (\$8,821 in fines and costs, and \$1,710 in bonds) were received by the city of Noel Municipal Division or City Marshal's office, but were not deposited.

Fines and court costs are generally collected by the Court Clerk and deposited into the municipal division bank account. Cash bonds are collected and receipted by the City Marshal's office, then transmitted to the Court Clerk for deposit into the municipal division bank account.

A breakdown of the missing receipts from receipt slips issued between January 28 and February 23, 2007, October 25 and December 26, 2007, and June 25 and September 16, 2008, follows:

- In most instances, recorded cash receipts were simply not included in amounts deposited. During the periods reviewed, cash received totaled \$34,600; however, only \$25,970 in cash was deposited. The remaining \$8,630 is unaccounted for.
- Two unrecorded checks were substituted into municipal division deposits of fines and costs in exchange for cash receipts totaling \$191.
- Four cash bonds totaling \$1,710 received and recorded by the City Marshal's office during the period February 29, 2008 through December 22, 2008, were not deposited into the municipal division's bank account.

The former Court Clerk was hired on May 1, 2005, resigned from the city on September 27, 2008, and passed away in February 2009.

Ten days prior to the former Court Clerk's resignation, the Court Clerk deposited personal checks totaling \$1,450 into the municipal division's bank account. In addition, on December 22, 2007, the Court Clerk deposited a personal check in the amount of \$500 into the municipal division's bank account.

We did not perform extensive auditing procedures and provide no assurances with regard to the accountability of municipal division monies during any other times not mentioned above.

Poor controls over municipal division monies, as further discussed in the remainder of the Management Advisory Report (MAR), allowed these missing funds to go undetected.



Recommendations

The city of Noel Municipal Division consult with legal counsel to establish a plan of action to recover missing funds. Steps should be taken to determine if any additional funds are unaccounted for.

Auditee's Response

The Municipal Judge and Court Clerk provided the following response:

We will present this issue to the Board of Aldermen and proceed with additional actions based upon its recommendations.

2. Receipting and Depositing Procedures

Poor procedures and controls over the collection of fines, court costs, and bonds contributed to the missing municipal division receipts. According to municipal division records, approximately \$120,000 was collected during the year ended December 31, 2008, including approximately \$3,900 in bonds collected by the City Marshal's office.

- Receipt slips are not issued for some monies received, and the method of payment (cash, check, or money order) is not always correctly recorded on receipt slips and reconciled to deposits. As a result, unrecorded checks were substituted into municipal division deposits, and recorded cash receipts were not deposited.
- Receipts are not deposited on a timely basis. For example, only one deposit of municipal division monies was made in October 2008. The deposit, made on October 16, 2008, totaled more than \$9,800 and included monies received as far back as September 17, 2008. Additionally, the next deposit was not made until November 21, 2008.
- Receipts are not deposited intact. For example, cash totaling \$6,278 from 48 receipt slips dated between July 24, 2008 and August 11, 2008, were not deposited on August 11, 2008, with checks and money orders receipted during the same time period. Instead, approximately \$2,600 of the cash receipted was deposited on August 25, 2008, and the remaining monies are missing.

In addition, according to the current Court Clerk, the court only deposits checks and cash of large denominations (denomination of \$20 or higher) received. Smaller denominations are held for use as a change fund and are only deposited if the Court Clerk determines an excess is on hand. As a result, the change fund is not maintained at a constant amount.

- Personal checks of the Court Clerk and city employees are cashed from municipal division receipts.
- The City Marshal's office does not transmit monies collected in a timely manner. For example, the City Marshal's office received a \$200 cash bond on September 28, 2008, and did not transmit the bond to the



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municipal division until November 25, 2008 (58 days after the bond was received).

- The municipal division does not always issue receipt slips for bond monies transmitted to the municipal division from the City Marshal's office. While the City Marshal's office writes a receipt slip for the bond monies collected, there was not always adequate documentation to support the transmittal of monies from the City Marshal's office to the municipal division. In June and July 2008, the City Marshal prepared a form that listed the bonds collected by his office and required the Court Clerk to sign the form when the bond monies were transmitted to the municipal division.
- Payment agreement forms used by the municipal division to establish payment plans for defendants are not prenumbered. As a result, the municipal division cannot ensure all instances where defendants are making partial payments are accounted for properly.
- Bond forms used by the City Marshal's office are not prenumbered to properly account for all bonds received.

To ensure all receipts are accounted for properly and deposited intact, receipt slips, with the correct method of payment documented, should be issued for all monies received, and the composition of receipt slips should be reconciled to the composition of deposits. Had such a comparison been performed, some of the missing monies noted earlier in this report may have been detected. Allowing checks to be cashed using municipal division receipts further inhibits the municipal division's ability to reconcile the composition of receipts to deposits.

Additionally, the failure to deposit timely increases the risk of theft or misuse of funds. Also, if a change fund is needed, it should be established from city funds and maintained at a constant amount. In addition, the transfer of bond monies from the City Marshal's office to the municipal division should be performed in a timely manner and documented, and an independent reconciliation of bonds collected by the City Marshal's office to the bonds deposited by the Court Clerk should be performed. Further, bond forms and payment agreements should be prenumbered and the numerical sequence accounted for fully.

Recommendation

The city of Noel Municipal Division issue receipt slips for all monies received, with the method of payment correctly documented, and reconcile the composition of receipt slips to the composition of deposits. Additionally, receipts should be deposited intact and in a timely manner, a change fund should be established from city funds and maintained at a constant amount, and personal checks should not be cashed. Further, bonds collected by the



City Marshal's office should be transmitted to the municipal division in a timely manner and reconciled to bonds deposited by the Court Clerk. Bond forms and payment agreement forms should be prenumbered and the numerical sequence accounted for fully.

Auditee's Response

The Municipal Judge and Court Clerk provided the following response:

We have implemented the majority of these recommendations. We have established a change fund and reconcile receipts to deposits by amount and composition. Deposits are now made on a more timely basis and receipt slips are issued for all monies received. We have prohibited personal checks from being cashed and will look into purchasing prenumbered payment agreement forms. We have a newly elected City Marshal and will discuss issues related to this office with him.

3. Segregation of Duties and Bond Coverage

The duties of receiving, recording, depositing, reconciling, and disbursing municipal division receipts are not adequately segregated, and an independent review of municipal division records is not performed. Bond coverage for the Court Clerk was not adequate, which leaves the city with limited options to collect the missing funds.

3.1 Segregation of duties

The former Court Clerk performed all duties related to the collection and disbursement of fines, court costs, and bonds and reconciliation of the municipal division bank account. Neither the Municipal Judge nor other personnel independent of the cash custody and recordkeeping functions provided adequate supervision or a review of the work performed by the former Court Clerk.

In addition, the current Court Clerk performs all duties related to the collection of fines, court costs, and bonds and reconciliation of the municipal division bank account, and the City Treasurer prepares the checks for the municipal division. No one independent of the Court Clerk compares the composition of receipts to the composition of amounts deposited into the municipal division bank account.

Internal controls would be improved by segregating the duties of receiving, recording, and disbursing monies from reconciling accounting records to bank statements. If proper segregation of duties cannot be achieved, at a minimum, there should be a documented independent review of bank reconciliations, and a reconciliation of receipts and deposits.

3.2 Bond coverage

The municipal division and city are not adequately protected from the risk of theft through adequate bonding of municipal division officials. The city of Noel has a blanket bond for its employees, and the Court Clerk was only bonded for a maximum of \$5,000. Receipts for the municipal division totaled more than \$120,000 during the year ended December 31, 2008.



The amount of missing municipal division monies exceeds the amount of bond coverage for the Court Clerk, leaving the city with limited options to collect the missing funds. Properly bonding persons with access to monies would better protect the city from risk of loss.

Recommendations

The city of Noel Municipal Division:

- 3.1 Adequately segregate the duties of receiving, recording, depositing, reconciling, and disbursing municipal division receipts. If such segregation is not possible, a documented periodic review of municipal division records by and independent person should be established.
- 3.2 Request the city to obtain adequate bond coverage for the Court Clerk.

Auditee's Response

The Municipal Judge and Court Clerk provided the following response:

- 3.1. *The newly elected Mayor is appointing a Deputy Court Clerk to aid in the segregation of duties.*
- 3.2. *We will present this recommendation to the Board of Aldermen and take further action based on its guidance.*

4. Municipal Division Liabilities and Disbursements

Monthly lists of open items (liabilities) are not prepared and reconciled to court account bank balances. The municipal division failed to pay fines and court costs of over \$15,000 to the city. The municipal division does not apply forfeited bonds to fines and costs correctly, and some errors were made in the disbursement of bonds. Some municipal division expenses were paid from the municipal division bank account.

4.1 Liabilities

Monthly lists of open items are not prepared and reconciled to the available municipal division account bank balances. The municipal division account had a balance of \$9,922 at December 31, 2008. Monthly lists of open items should be prepared and reconciled to the reconciled bank balance to ensure proper accountability over open cases and monies held in trust by the municipal division are sufficient to meet liabilities. Such reconciliations would allow for prompt detection of errors. Unidentified differences should be investigated immediately and appropriate action taken.

4.2 Fines and costs

The municipal division has not remitted to the city \$15,791 of fines and cost collected during the 2 years ended December 31, 2008. Section 479.080 RSMo, requires the municipal division disburse fines and court costs to the city, as applicable, at least monthly.



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4.3 Forfeited bonds

The municipal division does not correctly apply forfeited bonds to fines and costs assessed. When a bond is forfeited, the municipal division disburses the entire amount of the forfeited bond to the city, and the city deposits the monies into the General Fund. The municipal division does not apply the forfeited bond monies to the costs assessed by the municipal division including Crime Victims Compensation (CVC), Police Officer Standards and Training Commission (POSTC), Police Training (PT), and Domestic Violence Victims (DVV). The CVC and POSTC fees are to be paid to the Department of Revenue and Public Safety, respectively. The PT and DVV fees are to be paid to the city and placed into a training fund and paid out to a domestic violence shelter, respectively.

4.4 Disbursement errors

The municipal division did not pay the correct amount of forfeited bonds to the city. We noted three bonds received in June 2008 paid incorrectly to the city by check number 3230 in July 2008 as follows:

Receipt Number	Amount Received	Amount Paid to City	Excess Paid to City
508481*	\$ 1,000	2,000	1,000
11482	110	510	400
11483	110	610	500
	\$ 1,220	3,120	1,900

*City Marshal's office receipt number

The municipal division should review the errors made and make corrections to future city disbursements.

4.5 Municipal division expenses

Municipal division expenses totaling \$3,319 were paid from the municipal division bank account instead of by the city. During the year ended December 31, 2008, the municipal division paid \$1,995 in public defender fees, \$663 for the salary of an interpreter/temporary employee, and \$661 in training expenses for the Municipal Judge from the municipal division bank account.

As a result of not paying these expenses through the city's normal disbursement process, the payments were not reviewed or approved by the Board of Aldermen, and a 1099-MISC form was not issued to the public defender. In addition, payments made to the interpreter/temporary employee were not processed through the city's payroll system, and as a result, were not included on a W-2 form or subjected to payroll tax withholdings. Also, a time sheet or other supporting documentation was not obtained to support these payments, and adequate supporting documentation was not obtained for the training expenses. While the Municipal Judge indicated he approved public defender fees to be paid for some defendants, his approval was not documented.



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Further, as a result of the municipal division paying expenses from court receipts, court costs and fines were not disbursed to the city intact. Section 479.080 RSMo, requires the municipal division disburse fines and court costs to the city, as applicable, at least monthly.

Recommendations

The city of Noel Municipal Division:

- 4.1 Prepare monthly lists of open items and reconcile the list with the balance in the municipal division account. Any unidentified differences should be investigated.
- 4.2 Establish procedures to ensure amounts are disbursed to the city monthly.
- 4.3 Apply forfeited bond monies to the fines and costs assessed by the municipal division. In addition, the municipal division should review prior bond forfeitures, apply the monies appropriately to the fines and costs assessed, and make corrections, if necessary.
- 4.4 Review the errors made and make corrections to future city disbursements.
- 4.5 Discontinue the practice of paying expenses from municipal division receipts and disburse court costs and fines to the city intact and in a timely manner.

Auditee's Response

The Municipal Judge and Court Clerk provided the following response:

We will implement these recommendations.

5. Municipal Division Records and Procedures

The disposition of cases heard by the municipal division is not always documented and signed by the Municipal Judge and City Prosecuting Attorney. The municipal division has not prepared and retained a list of cases heard each month as required by state law. A comprehensive control ledger showing the total amount owed by defendants to the municipal division is not maintained. Procedures for maintaining municipal division records need improvement.

5.1 Case disposition

The final disposition of each case is not consistently documented on the court dockets. In addition, the Municipal Judge does not always sign the court dockets after case dispositions are recorded.

Also, traffic tickets paid at the violation bureau (VB) are not signed by the City Prosecuting Attorney and several tickets reviewed which were heard by the municipal division were also not signed.



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To ensure the proper disposition of all cases has been entered in the municipal division records, the ultimate disposition of each case should be recorded on the docket, the Municipal Judge should sign the docket to indicate his approval of the recorded disposition, and the City Prosecuting Attorney should sign or initial all tickets paid at the VB or heard in the municipal division indicating his approval.

Section 479.070, RSMo, requires the proceeding for every case commenced before the municipal division court to be entered on the docket. Also, Rule 23.01(a), Missouri Rules of Criminal Procedure, states the indictment or information for misdemeanors or felonies shall be in writing, signed by the City Prosecuting Attorney, and filed in the municipal division court having jurisdiction of the offense. Rule 19.08, Missouri Rules of Criminal Procedure, requires infractions to be subject to the same procedures as the prosecution of misdemeanors.

5.2 Report of cases heard

The Court Clerk prepares and reads a report of only the number of new cases and speeding violations heard in the municipal division each month for the Board of Aldermen. The report is not retained after the monthly city board meeting.

Section 479.080(3), RSMo, requires the Court Clerk to prepare a monthly list of all cases heard in the municipal division court, including the names of the defendants and fines and court costs imposed, to be verified by the Court Clerk or Municipal Judge and filed with the city.

5.3 Accounts receivable

A comprehensive control ledger showing the total amount owed by defendants to the municipal division is not maintained. Defendants are allowed to pay fines and court costs over a period of time, and the Court Clerk keeps track of these payments on the cover of each case file. Defendants making payments on a payment plan appear on the court docket each month; however, if a defendant fails to pay and a warrant is issued, the case no longer appears on the monthly court docket and a separate list of these cases and the amounts due is not maintained.

A complete and comprehensive control (or summary) ledger showing the total amounts owed by defendants and payments would allow the municipal division to properly monitor the amounts due and ensure deferred payments are processed correctly.

5.4 Court records

Procedures for maintaining municipal division records need improvement. Municipal division personnel had difficulty locating some records and never did locate some case files. Since some case files could not be reviewed, we could not determine if the disposition of these tickets were properly reflected in the municipal division's records.



Supreme Court Rule No. 8 requires 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.

Recommendations

The city of Noel Municipal Division:

- 5.1 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 to sign all applicable tickets.
- 5.2 Ensure a monthly list of cases heard in the municipal division is prepared and filed with the city in accordance with state law.
- 5.3 Maintain a comprehensive control ledger of the amount owed by defendants to properly monitor the total amount due and ensure deferred payments are processed correctly.
- 5.4 Ensure division records are organized efficiently and appropriately retained.

Auditee's Response

The Municipal Judge and Court Clerk provided the following response:

- 5.1. *We will establish procedures to ensure the Municipal Judge signs all dockets and the City Prosecuting Attorney signs all traffic tickets.*
- 5.2. *We will implement this recommendation.*
- 5.3. *We will establish a control ledger for accounts receivables and the Municipal Judge will document his review of this document.*
- 5.4. *The new Mayor is trying to implement a computerized system of tracking cases, and we have already began filing case files in a more organized manner.*

6. Traffic Tickets

Neither the City Marshal's office nor the municipal division adequately accounts for the numerical sequence and ultimate disposition of traffic tickets issued. The City Marshal's office did not periodically prepare complete back-ups of traffic ticket information.

6.1 Ticket accountability

Neither the City Marshal's office nor the municipal division adequately accounts for the numerical sequence and ultimate disposition of traffic tickets issued. The City Marshal's office prepares a monthly report of tickets issued by court date; however, the numerical sequence of all tickets is not accounted for. Without a proper accounting for the numerical sequence and



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ultimate disposition of tickets issued, the municipal division and the City Marshal's office cannot be assured all tickets issued were properly submitted for processing.

6.2 Computer backup records Although the City Marshal's office prepared a computerized monthly report of tickets issued by court date, a back-up of information maintained on the computer system was not periodically performed. As a result, all information maintained on the system was lost when the computer system crashed in August 2007. In addition, the City Marshal indicated he prints these reports out monthly and submits them to the municipal division; however, the reports were not retained.

Computerized records are at risk of loss due to equipment failure or other electronic disaster. A backup record should be periodically prepared to provide a means of recreating destroyed information. Backup records should be stored offsite to provide increased assurance that any lost data can be recreated. In addition, printed reports of tickets issued should be retained by the municipal division.

Recommendations

The city of Noel Municipal Division:

- 6.1 Work with the City Marshal's office to ensure the numerical sequence and ultimate disposition of all tickets issued is accounted for properly.
- 6.2 Work with the City Marshal's office to periodically prepare backup records and store them at an off-site location. In addition, the Municipal Division should ensure printed reports of tickets issued are retained.

Auditee's Response

The Municipal Judge and Court Clerk provided the following response:

We will work with the newly elected City Marshal to establish procedures related to these recommendations.

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Organization and Statistical Information

The city of Noel Municipal Division is in the Fortieth Judicial Circuit, which consists of McDonald and Newton Counties. The Honorable Timothy W. Perigo serves as Presiding Judge.

The municipal division is governed by Chapter 479, RSMo, and by Supreme Court Rule No. 37. Supreme Court Rule No. 37.49 provides that each municipal division may establish a violation bureau (VB) in which fines and costs are collected at times other than during court and transmitted to the city treasury.

The operating costs and court salaries of the municipal division are paid by the municipality.

At December 31, 2008, the municipal division employees were as follows:

Personnel

Title	Name
Municipal Judge	Raymond Gordon
Court Clerk	Karla Meador (1)

(1) Pat Le Sueur served as City Clerk/Court Clerk until her resignation in September 2008. Karla Meador also serves the city as City Collector.

Financial and Caseload Information

	Year Ended December 31,	
	2008	2007
Receipts	\$120,416	125,679
Number of tickets issued	955	325*

* Includes only the number of tickets issued from August to December 2007. Due to a computer system failure at the City Marshal's office, the number of tickets issued for the first seven months of 2007 were unavailable.

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Supporting Documentation for Missing Monies

The following tables provide supporting documentation for the missing monies discussed in MAR finding number 1.

Cash Received and Deposited

Deposit Date	Receipt Numbers	Cash Receipts	Cash Deposited	Cash Receipts Over (Under) Cash Deposited
2/14/2007	10109-10155	\$ 3,727	3,300	427
2/26/2007	10156-10182	2,676	1,690	986
11/1/2007	10941-10951	335	600	(265)
11/19/2007	10952-11013	3,650	3,200	450
12/27/2007	11014-11082	3,690	2,980	710
7/8/2008	11502-11537	2,556	1,500	1,056
7/15/2008	11538-11566	3,085	3,800	(715)
7/25/2008	11567-11595	2,196	1,350	846
8/11/2008	11596-11670	6,278	0	6,278
8/25/2008	11671-11689	366	3,000	(2,634)
8/28/2008	11690-11698	836	900	(64)
9/17/2008	11699-11775	5,205	3,650	1,555
		\$ 34,600	25,970	8,630

Unrecorded Check/Money Order Substituted for Cash Receipts

Check/Money Order Number	Deposit Date	Amount Received
459173857	2/14/2008	\$ 63
1036	7/8/2008	128
		\$ 191

Missing Bonds

Receipt Number	Receipt Date	Bond Amount
508475	3/16/2008	\$ 250 (1)
508479	6/10/2008	110
508481	6/17/2008	1,000
508482	6/18/2008	350
		\$ 1,710

- (1) This bond was received by the City Marshal's office; however, no documentation exists to document that it was turned over to the Court Clerk.



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Supporting Documentation for Missing Monies

Summary of Missing Amounts

	Missing Monies	Amount
Cash receipts not deposited		\$ 8,630
Unrecorded checks substituted for cash receipts		191
Missing bonds		1,710
Personal monies deposited by former Court Clerk		(1,950)
		<u>\$ 8,581</u>