



Auditor's Office

Internal Audit Report 2013-01
Internal Audit - St. Louis County
St. Louis County Municipal Court
September 17, 2013
Final Audit Report

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TO: The Honorable Kathleen Burkett – Chair – County Council

FROM: David Makarewicz, CISA, St. Louis County Auditor

SUBJECT: Final Audit Report
St. Louis County Municipal Court
Audit 2013-01

DATE: September 7, 2013

EXECUTIVE SUMMARY

The St. Louis County Auditor's Department performed an audit of the St. Louis County Municipal Courts.

We performed an audit to review and assess control in place within the Municipal Courts. The audit performed was larger than we originally planned because we observed court operations and assessed controls in place at all three satellite courts. We also reviewed and monitored system stability issues noted during the audit, along with Information Technology staff.

This audit included a review of controls within twenty-one areas. See Section II for the Objectives and Scope of Audit.

During the audit we focused on controls in these areas:

- mission statement,
- policies,
- procedures,
- organization,
- office layout and appearance,
- fixed assets,
- staffing, continue education, and training,
- workers' compensation claims,
- physical security and safety,
- form of payment,
- payment audit trails,
- cashier operations,
- balancing,
- sensitive materials,
- expenditures,
- purchasing cards,
- accounting procedures,
- ticket accountability,
- bond reconciliation,
- web site, and,
- record retention.

The purpose of this audit report is to advise the St. Louis County Council, the Administration and Court personnel of control issues disclosed during this audit. We have provided examples of practices followed, control weaknesses noted and made suggestions on audit recommendations which are intended to address the control weaknesses noted. We performed a thorough audit to identify control weaknesses for the benefit of the Municipal Court Administrator.

The audit was delayed due to the availability of staff and management within the Municipal Courts. Also, since the Court operates satellite offices, work was scheduled at each satellite office to observe court operations in the evening, when courts were in session.

Certain practices described within this report are indicators that controls in those areas are weak.

If controls are strengthened, they can protect the Municipal Court from fraud, diversion of funds or misapplication of funds. The controls we have recommended are not necessarily nor difficult costly to implement.

OPINION

We are reasonably comfortable that controls within the core Court operations are functioning as intended with the exception of:

- controls over refund of bonds funds,
- handling and disposition of unclaimed bond refunds,
- a lack of written procedures and job descriptions,
- security for back-office Court functions, such as cash handling and cashier operations.

CONCLUSION:

We are reasonably comfortable that controls over core court functions are working as intended:

- There are controls in place over the accountability of tickets issued by Police. These controls are largely not performed by Police personnel before tickets are sent to the Court.
- A large number of cases are docketed and heard.
- A large caseload is handled by a small number of court employees.
- Cashier cash balancing operations appear to be working well.

We noted concerns in several areas:

- The Municipal Courts experienced issues with system stability during this review. Users were experiencing a greater than normal number of system crashes. A Business Systems Analyst from Information Technology was assigned to monitor and address user issues with the system during this review. The system was considerably more stable as of the end of the audit.
- Written procedures exist but need to be formalized and expanded.
- Bond refunds were not handled appropriately, but bond refund processes were improved during the audit.
- Additional attention needs to be given to security over Cashier operations. Court were staffed with Police Officers who maintained a high level of security for the Courtrooms. However, rear doors to offices were left open at two of the satellite Courts.
- The addition of simple controls like additional peepholes, mirrors or door locks would enhance security for court employees.

KEY FINDINGS:

We have noted concerns in these areas:

- The organization of the Court differs from the St. Louis County ordinance that establishes the court and defines duties of Municipal Court administrative personnel. The number and names of the divisions differ. Job titles are different. A mission statement is documented (within Budget Books), which was written in 1998, which has not been updated. We recommend that a policies be drafted that reconcile these difference and clarify the relationship of the ordinance and certain Supreme Court rules to the Municipal Court. (See Section I, II, IV, V and VI.)
- A few written procedures have been drafted. These are mostly task-based instruction for Municipal Court personnel. The Court does not have a comprehensive set of written policies. We recommend that their written procedures be expanded into a procedure manual for the Municipal Court. We recommend that the Director of the Municipal Court ensure that additional procedures are written. (See Section I and II.)
- At the beginning of the audit, the Municipal Court was holding 342 returned bond checks totaling \$65,485.16. A check was written and sent to the person who posted the bond These checks totaling \$65,485.16 were returned as undeliverable mail. Requests were sent to the bank to void these checks, but the Court was holding paper checks that had not been cancelled. These funds had not been returned to the individuals who posted the bonds nor had the funds been escheated to the State of Missouri, where there is a mechanism in place to allow the public to identify and claim unclaimed funds.

These returned checks held by the Court were only a portion of the bond refund checks that were not cashed. Additional bond refund checks had been sent to the person who posted the bond and were never returned nor cashed. During the audit, the following amounts both un-cashed bond refund checks and undeliverable (returned) checks were escheated to the State:

Municipal Court Bond Refunds – Escheated to the State of Missouri in 2013

For Year	# of Payments	Amount	Largest Amount	Representing
2006	176 payments	\$ 16,614.48	\$ 1,125.00	Undeliverable or un-cashed bond refund checks.
2007	209 payments	\$ 21,545.50	\$ 637.50	Undeliverable or un-cashed bond refund checks.
2008	197 payments	\$ 19,716.00	\$ 1,500.00	Undeliverable or un-cashed bond refund checks.
2009	120 payments	\$ 16,670.02	\$ 950.00	Undeliverable or un-cashed bond refund checks.
2010	136 payments	\$ 20,823.50	\$ 1,000.00	Undeliverable or un-cashed bond refund checks.
2011	176 payments	\$ 28,993.00	\$ 1,100.00	Undeliverable or un-cashed bond refund checks.
=====		=====		
	1,014 payments	\$107,748.02		

The intended recipients of these payments will need to go to the Missouri State Treasurer’s web site to claim these funds. There is a process in place for claiming these amounts as unclaimed property. We recommend that the Director of the Municipal Court address remaining tasks to ensure that this process and the accounting for these returned checks are performed correctly. (See Section XXVII.)

- A significant amount of fines and court costs are owed to the Court. Reports from the Tyler Incode system are not run to provide an aging of the fines and court costs owed. These reports were not being run due to system capacity issues and the time required to run the reports. We

recommend that the Director of the Municipal Court periodically run aging reports from the Tyler Incode system and monitor trends and statistics from those reports. (See Section XVI.)

- The Court's internet site contained dockets from 2011. We've recommended that these dockets be removed or replaced with current dockets. The Court's intranet site contains documents related to the system upgrade that are likely no longer relevant. These should be replaced with written procedures for common tasks performed by Court personnel. (See Sections VIII and IX.)
- The Court had extra flat panel monitors that they were going to be sent to "Surplus" that might be useful if used to provide multiple monitor support for certain Court employees. We recommended redirecting these monitors for use, if possible in the Court or in other department. (See Section X.)
- The Court building is lacking a street address that is visible from either Central Avenue or Meramec. Audit has made prior made recommendations about the lack of a street address on the Court building. See Section XVII.)
- Signage directing the public to the Municipal Court could be improved. (See Section XVIII.)
- A rear door to the West County Municipal Court building was found to be unlocked and unattended. (See Section XII.)
- A fire door at the North County Municipal Court was blocked. The fire door does not close properly. (See Section XV.)

During this review we met with Renee Hines-Tyce, Director - Municipal Court and Maureen Brown, Deputy Director - Municipal Court to advise them of control weaknesses noted. We noted that there is a discrepancy in the functional job titles used in practice and the job titles listed in the ordinance that organized the court. We will use the title "Director - Municipal Court" and "Deputy Director - Municipal Court" for consistency within the audit report.

We discussed the control weaknesses noted with Renee Hines-Tyce - Director of the Municipal Court and Maureen Brown -- Deputy Director of the Municipal Court on July 10th and July 16th. We advised them of control weaknesses noted and solicited suggestions from them on corrective actions.

We appreciate the assistance provided by Renee Hines-Tyce, Director - Municipal Court and Maureen Brown - Deputy Director - Municipal Court and other Municipal Court Staff during the review.

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Background and Introduction

The St. Louis County Municipal Court Division was established in accordance with the St. Louis County Ordinance Number 16152. The Municipal Division is divided into four divisions known as the Central Division, North Division, South Division, and West Division. Each of these divisions operates a violations bureau which serves the unincorporated areas of St. Louis County. The Violations Bureau collects fines and court costs for traffic tickets issued by the St. Louis County Police Department and other County government entities that do not require a court appearance:

- The North Division has court sessions each week.
- The South Division has court session each week.
- The West Division has court sessions each week.
- The Central Division has court sessions each week.

The Municipal Court Administrator serves as the administrative officer for the Municipal Division. The division's supervisors and administrative office personnel are responsible for collecting fines and court costs and depositing monies into the County bank account. The Department of Justice Services collects the municipal bond monies. Bond monies are deposited into a separate bank account and disbursed to the Municipal Division's administrative office daily. The Municipal Division transmits bond monies to the County Treasurer's Office for deposit into a St. Louis County Bank Account.

The Tyler Incode system is used for case management, setting dockets, cashiering functions and accounting functions.

This software was implemented in 2009.

Objectives and Scope of Audit

The objectives and scope of audit were set at the beginning of the audit. The objectives stated were our expectations regarding controls were expected to find. At the end of the report there is a summary of our findings against these audit objectives.

A. Mission Statement

The mission statement should be written. The mission statement should be appropriately approved. The mission statement should be reviewed regularly and updated.

B. Policies

The office should have written policies. Policies should be up-to-date. Policies should have evidence of approval by management.

C. Procedures

The office should have written procedures. Procedures should be up-to-date. Procedures should be approved by management.

D. Organization

The organization of the court staff and court job duties should be well-defined. Organization charts should exist. There should be job descriptions for all positions on the organization chart. Staff skills should meet the requirements of their positions.

E. Property / Office Layout and Appearance

Court offices should provide adequate security for court employees. Records should be stored in suitable storage areas or cabinets. Funds collected for court fees and court costs should be adequately protected.

F. Fixed Assets

Fixed assets should be appropriately recorded and capitalized. Valuable assets should be accounted for.

G. Staffing, Continue Education, and Training

The organization should be staffed appropriately. Municipal staff who require special training or certifications should have received proper training.

H. Workers' Compensation Claims

Proper safety controls should be in place to reduce the likelihood of injury to staff or visitors. Offices should be laid out in a way that minimizes the risk of injury and possible worker's compensation claims.

I. Physical Security and Safety

Access to the office should be controlled through adequate security measures. Controls should be in place to protect the safety of employees and the public.

J. Form of Payment

The court should allow for payment of fees and fines through several different forms of payment (cash, check, money order or credit card). Sufficient audit trails should be in place to allow the form of payment (cash, check, money order or credit card) to be identified for each payment of fees, fines and court costs. Controls should be in place to reduce the risk of fraud or misapplication of payments.

K. Payment Audit Trails

There should be sufficient audit trails of payments so that individual payments made by check or money order can be specifically tracked to a specific transaction.

L. Cashier Operations

Cashier operations should be segregated from transaction processing. Sufficient information should be provided on receipts so that they can adequately support that a fine or court costs were paid. Deposits should be prepared on a daily basis.

- M. Balancing**
Cashier activity should be balanced daily.
- N. Sensitive Materials**
There should be controls in place over sensitive supplies such as paper stock, seals, imprinters, special paper, or other materials that are used to print or certify official documents.
- O. Expenditures**
Court expenditures should be appropriate. Expenditures should be controlled and in line with budgets. Expenditures should be approved. Expenditures should be in compliance with policy. There should be appropriate segregation of duties between persons who control an asset and those who account for an asset. There should be appropriate segregation of duties between those who receive goods and those who pay for goods received.
- P. Purchasing Cards**
Purchasing cards, if used, should be used according to policy.
- Q. Accounting Procedures**
There should be documented accounting policies and procedures.
- R. Ticket Accountability**
There should be controls in place over ticket accountability. Tickets written should be accounted for. Payments should be posted correctly and applied properly against the proper ticket.
- S. Bond Reconciliation**
Bond funds, from appearance bonds, should be invested appropriately. Bond funds should be returned timely to the individual who posted the bond.
- T. Web Site**
Internal web sites should contain information that is informative, valid and correct.
External web sites should contain information that is informative, valid and correct.
- U. Record Retention**
Written record retention schedules should exist. Written record retention schedules should be periodically reviewed, updated and approved.

I. Written Policies and Procedures

The Municipal Court has several County ordinances and a set of written Supreme Court rules that help establish policies of the Court. There also have been several efforts to document a written procedure for statements on policy as well as several lists of subject areas that should be documented with a policy.

- A mission statement is documented in the budget books but not documented elsewhere. The mission statement was written in 1998 and has not been updated since then.
- The Municipal Court does not have its own set of cohesive written policies and procedures. The office relies on the County's general policies and Court rules.
- We noted a number of discrepancies in the wording used to describe the organization of the court as described in ordinances, court rules and in practice. These differences should be resolved.
- There is a collection of documents on the intranet which includes several lists of subject areas (like continuances and arrest notification), instructions for tasks, court forms and other documentation. This documentation provides instructions for various tasks, like opening mail or processing a parking ticket. The department does not have a policies or procedure manual.

The lack of a table of contents or index makes it difficult to find instructions for a task or procedure by key work or subject.

The lack of a coherent set of written policies and procedures is an obstacle to training of staff.

Since court operations are distributed over satellite court operations it would also be helpful to have written policies that differentiate between tasks that may be performed in one court and not others (or vice versa).

We have identified key components and provided suggestions for organization:

- court orders,
- court policies,
- procedures for case load processing,
- procedures for other court tasks.
- forms,
- procedures for system tasks.

We have identified these broad subject areas, which could be supported with written procedures:

- Case Processing
How to process case files and records resulting from violations of the St. Louis County Revised Ordinances
- Hearings
How Judges hear docket cases.
- Disposition of Cases
How Judges direct and determine violator and case dispositions.
- Administration of the Court's Case Load
How administrative staff plan, coordinate, assign and supervise all functions and activities of the Court.
- Handling of Case Files
How clerical staff receive, file, docket and close case files and records.
- Processing of Online Payments of Fines, Fees and Court Costs,
How to review and process online payments,
- Cashier Operations
How to collect receipts and deposit all payments of fines, fees and court costs.

Recommendations

1. We recommend that the Court Administrator gather and organize the lists of subjects, procedures, forms and instructions for tasks into a set of written policies and procedures. We recommend that the Court Administrator validate the accuracy of written instructions and begin to add page numbers, revision dates, form numbers and a table of contents to this documentation. There are policy and policy index templates available that would help with the organization of written procedures.
2. We recommend that the Court Administrator request links to the relevant ordinances and Rule 37, on intranet and internet sites, primarily for the benefit of Court staff.

Management Responses

1. We have started to prepare and issue lists of subjects, procedures, forms and instructions for tasks into a set of written policies and procedures by November 1, 2013.
2. We will request that St. Louis County IT post appropriate links to relevant ordinances and Supreme Court Rule 37.

II. Procedure Manual

Key subjects have been listed and basic procedures have written covering these subject areas:

- Traffic Tickets (TVB), Direct Court and Parking Tickets,
- Arrest Notifications.
- “Informations”,
- False Alarms,
- Court Night,
- After Court Processing,
- Cash Collection.

We noted that paper copies of the Supreme Court rules were used by employees. This document requires 84 pages to print. If reformatted, it would likely fit on fewer than 40 pages.

Recommendations

3. We recommend the Court Administrator supplement these written procedures with additional written procedures. Written procedures should be placed on template forms to provide the basis for a Municipal Court Procedure Manual.
4. We recommend that the Court Administrator provide employees with a reformatted, more concise copy of the Supreme Court rules that are applicable.

Management Responses

3. We will use the templates provided to supplement our current written procedures and prepare a Municipal Court Procedure Manual.
4. All employees will be provided with a concise copy of the Supreme Court Rules that apply to Court operations, processes and procedures by the end of 2013.

III. Uncollected Funds

Bond refund checks that were undeliverable were returned to the check as undeliverable mail. These checks were formerly held in the department. The checks were cancelled in banking records but the Court retained the original check issued. These unclaimed checks were not escheated to the State, as required by State law. The Municipal Court began escheating these unclaimed amounts to the State of Missouri in 2013, during the audit. We noted checks for bond refunds that had been returned to the Court as undeliverable as of July of 2013:

<u>Year</u>	<u>Amount</u>	<u>Number of Checks</u>
2012	23,731.00	83
2013	6,337.65	32

Within these refund checks there are thirteen checks for amounts from ranging from \$500 to \$1,500 which were not received nor cashed. A process has been started to escheat the older, unclaimed funds to the State of Missouri. The checks noted above are the current unclaimed bond refund amounts. We suggested that the Court Administrator review these large dollar checks to determine if these individuals owe current unpaid court fees and fines. If individuals are both owed money by the court and owe money to the court, the case files should be marked so that this is known at their next court appearance.

Recommendations

5. We recommend that the Court Administrator review thirteen un-cashed bond refund checks (those over \$500) to determine if these individuals owe the court for current fines and court costs. If so, their case files should be marked accordingly for their next court appearance.

Management Responses

5. The Assistant Court Administrator is in the process of reviewing the un-cashed bond refund checks and will mark files accordingly.

IV. Ordinance 16,152

The Municipal Court was defined by Ordinance 16,152 in 1992. The Municipal Court is also subject to rules and orders issued by Municipal Court Judges.

We noted discrepancies between the organization of the Municipal Court and the ordinance that created the court. There are a considerable number of discrepancies with respect to the organization of the division, division names, job titles, and the number of Court divisions. The ordinance that defines the organization of the Municipal Court was passed in 1992. Excerpts from the ordinance and discrepancies are cited here:

“105.020 County Municipal Court Administrator.

The County Municipal Court Administrator shall be the administrative officer for the County Municipal Court and shall:

1. *Supervise all matters relating to the Department of County Municipal Court and all clerical and administrative personnel of the court;*
2. *Supervise all matters and personnel relating to the Traffic Violations Bureau;*
3. *Perform those administrative functions incidental to the operation of the court;*
4. *Assist the court in the conduct of the business of the court with respect to such other matters as the court may request from time to time;*
5. *Appoint an executive assistant and a secretary;*
6. *Appoint all clerical and administrative court personnel, under the merit system.”*

Renee Hines-Tyce is listed as the “Director Municipal Courts” in the County Staff Directory. This title is not listed in the ordinance. Maureen Brown is listed as the “Deputy Director Municipal Courts”. This title is not listed in the ordinance. There is no ” executive assistant” and “no secretary”, although there is a Deputy Director.

“105.030 County Municipal Court--organization.

- 1. The County Municipal Court shall have three divisions known as Division N, Division W and Division S. The Court shall have an ongoing term.*
- 2. Regular sessions of the County Municipal Court shall be held after 6:00 p.m. at locations outside of the county seat of Clayton, Missouri. The place of each session shall be at facilities provided by St. Louis County. For purposes of this section "regular sessions" means call dockets.*
- 3. There shall be a traffic violations bureau established pursuant to Missouri Supreme Court Rule 37.*
- 4. The County Municipal Court shall promulgate general operating procedures and local rules of court not inconsistent with Supreme Court Rule 37 or the Rules of Court of the 21st Judicial Circuit.”*

The three divisions are not known by these names. Court sessions are also held at a “Central Division” in Clayton, which is not mentioned in the ordinance.

“105.040 Judges.

- 5. The County Executive may appoint one or more judges for the County Municipal Court subject to confirmation by the County Council.*
- 6. Judges appointed to the County Municipal Court shall be licensed to practice law in the state of Missouri, shall be residents of St. Louis County and shall serve for a term of two years but may be removed sooner, with or without cause, by the County Executive.”*

We would suggest that the process used to appoint and confirm judges be clarified, as all of the four of the Municipal Court judges are currently serving terms that expired in 2004.

Recommendations:

- 6. We recommend that the Court Administrator and County Council review and update Ordinance 16,152 - 1992 to reflect the current structure and description of the Court with respect to the number of divisions, division names, administrative positions and job titles.*

Management Responses:

- 6. We will request assistance to review and update the Municipal Court Ordinance #16,152.*

V. Secretary Position

The ordinance that defines the duties of the Municipal Court Administrator states that the County Municipal Court Administrator shall...appoint an executive assistant and a secretary.

“105.020 County Municipal Court Administrator.

The County Municipal Court Administrator shall be the administrative officer for the County Municipal Court and shall:

- 1. Supervise all matters relating to the Department of County Municipal Court and all clerical and administrative personnel of the court;*
- 2. Supervise all matters and personnel relating to the Traffic Violations Bureau;*
- 3. Perform those administrative functions incidental to the operation of the court;*
- 4. Assist the court in the conduct of the business of the court with respect to such other matters as the court may request from time to time;*
- 5. Appoint an executive assistant and a secretary;*
- 6. Appoint all clerical and administrative court personnel, under the merit system.”*

There was formerly a Secretary in the Municipal Court. The Secretary retired in July of 2011. A Secretary position has been budgeted in subsequent years, but the position has not been filled. There is a need for additional clerical/administrative/light accounting help.

The Municipal Court organization is currently inconsistent with the ordinance. There are clerical duties that could be performed but are not being performed because the position is not filled:

- Draft policies and procedures.
- Write procedures for performing certain tasks.
- Cancel returned checks.
- Track system issues.

Recommendations

7. We recommend that the Court Administrator either appoint a Secretary, as provided for in Ordinance 16,152 – 1992 or suggest a change to ordinance so that it can be updated.

Management Responses

7. We will provide a written request to St. Louis County Administration to review the Municipal Court Secretary position and update the ordinance as recommended.

VI. Appointment of Judges

The County ordinance that defines the Municipal Court provides for appointment of judges for a term of two year.

“105.040 Judges.

5. *The County Executive may appoint one or more judges for the County Municipal Court subject to confirmation by the County Council.*
6. *Judges appointed to the County Municipal Court shall be licensed to practice law in the state of Missouri, shall be residents of St. Louis County and shall serve for a term of two years but may be removed sooner, with or without cause, by the County Executive.”*

We would suggest that the process used to appoint and confirm judges be clarified within Municipal Court policy, as all four of the Municipal Court judges are currently serving terms that expired in 2004.

Recommendations

8. We recommend that the Court Administrator and the County Council review and update Ordinance 16,152, 1992 with respect to clarifying the processes used to appoint and confirm Judges. (All four judges are serving terms that expired in 2004.)

Management Responses

8. We will provide a written request to St. Louis County Administration to review the Municipal Court Judges appointment and confirmation processes as recommended.

VII. Accounting Support

Checks written to refund appearance bonds that have been returned to the Municipal Court (return mail) are filed alphabetically by last name. The paper checks are not cancelled nor stamped void. The banking record of the check is changes within the Treasury function to indicate that the check has been voided.

However, there was no spreadsheet nor listing of the returned checks on hand. Dollar amount on hand were not known. There was no aging. If an individual inquired about a bond refund, Municipal Court employees searched

the paper check copies by hand. When we reviewed this file it contained 342 checks. We noted a small number of checks had been misfiled based on the first letter of the last name.

We listed returned checks on a spreadsheet. In addition to checks which were returned because they were undeliverable, there are additional checks that have never been cashed. The Treasury function will void an outstanding check based on the time the check has not been cashed.

This process could be improved greatly with a simple electronic list of checks returned. Court personnel have begun to attach an image of any returned checks to the case file. Customer service could be improved if a Court employee could review an electronic list or image of the check (attached to case files) rather than relying on files of source documents (paper checks).

We also noted that report available from the Tyler Incode system are underutilized, to provide information such as statistical information on the disposition of cases, detail of amounts owed to the Court and an aging of receivables owed to the Court.

Based on our review of the processes used to account for returned bond refund checks, and the lack of utilization of reporting from the Tyler Incode system (disposition of cases and aging of receivables owed the court) we believe that the Municipal Court could use additional accounting support in very specific and well-defined areas.

Recommendations

9. We recommend that the Court Administrator request assistance from IT, Treasury or Fiscal Management or consider the addition of Accounting staff to Court staff, to address methods used
 - to account for financial transactions, like checks issued, returned and voided,
 - to provide summary and detailed reporting on the collection of receivables and aging of receivables owed to the Court.

Management Responses

9. The Municipal Court is committed to a transition of all accounting and cashiering functions to St. Louis County's TYLER Cashiering system. All financial processes will be moved from the Municipal Court to the St. Louis County Department of Administration.

VIII. Internet Website

Court dockets that are posted on the Municipal Court's publicly accessible website are from 2011. There is a docket schedule for each of the three satellite courts and a docket schedule for Mental Health / Confined Docket cases:

- North Division 2011,
- South Division 2011,
- West Division 2011,
- Mental Health / Confined Docket 2011.

All of the schedules that are currently posted show court sessions scheduled for 2011.

Recommendations

10. We recommend that the Court Administrator request assistance from the Chief Information Officer to remove and/or replace old dockets from 2011 that are on the internet site. The older dockets should be replaced with newer dockets, if available, or simply deleted.

Management Responses

10. We will request that County IT staff remove the old dockets from the internet site.

IX. Intranet Website

The Intranet is better utilized to provide Court Staff and support staff with court forms, check lists, lists, list of system issues,

The list of Site Users needs to be updated. These four site users should be validated as they are not listed in the St. Louis County Staff Directory:

David Machiran,
Richael Lakine,
Nat J. DeBella,
Jesse Stokes.

One individual (Richael Lakine) no longer needs access to this Intranet web site.

We would suggest that some documentation including implementation issues from the 2009 system implementation be removed from the intranet site as they are no longer relevant.

We would also suggest that the draft of a procedure manual be expanded and hosted on the intranet.

Recommendations

12. We recommend that the Court Administrator request the removal of certain documents related to the 2009 implementation of Tyler Incode from the Municipal Court intranet website.
13. We recommend that the Court Administrator expand upon written procedures and request that they be hosted, for the benefit of employees on the Municipal Court intranet website.
14. We recommend that the Court Administrator validate the list of individuals who have access to the Municipal Court intranet website. One individual (Richael Lakine) no longer needs access to this Intranet web site.

Management Responses

12. Agree. We will implement this request as soon as possible through the current IT Specialist.
13. Agree. We will implement this request as soon as possible through the current IT Specialist.
14. Agree. We will implement this request as soon as possible through the current IT Specialist.

X. Surplus Monitors at North Municipal Court

Personal computers were replaced with terminal workstations during the audit. Flat panel monitors were used with the personal computers at the North Satellite Court that were replaced with terminal workstations. Eight flat panel monitors have useful life and could be re-purposed to replace older monitors in use, either at other Court locations or within other departments.

We have suggested that these flat panel monitors either be re-purposed in another department to replace older monitors or be kept to provide dual monitor support, if possible, for staff within the Municipal Court or satellite offices.

Recommendations

15. We recommend that the Court Administrator ensure that flat panel monitors that have been replaced at the North Satellite office be repurposed to replace older monitors in another department or be used to provide dual monitor support, if possible, within the Municipal Court.

Management Responses

15. We have already removed older equipment.

XI. Open Cash Drawers

We observed cashier operations at each of the Court locations, including the North, West and South Satellite Offices. Court fees and fines are paid at a Cashier's office adjoining the Court. Transactions are conducted through a window with bullet resistant glass.

At two of the satellite court locations (North and West), it is easy for customers to see cash drawers through the Cashier window. Because of differences in the height of counter tops, it is much easier for the public to see cash drawers at these two Courts locations.

We raised concerns about the amount of cash visible to the public through the cashier windows at these two Court locations.

At the other court locations, the cash drawer is either covered or placed below the interior counter so that the contents of the cash drawer is not visible to the public.

It may be possible to simply move the cash drawer into a desk drawer or change out the cash drawer for one that is not open at all times.

Recommendations

16. We recommend that the Court Administrator move or replace cash drawers so that they are not as visible to the public.

Management Responses

16. The Municipal Court has committed to a transition of all accounting and cashiering functions to St. Louis County's TYLER Cashiering system. All financial processes will be moved from the Municipal Court to the St. Louis County Department of Administration.

XII. Exterior Doors and Fire Doors

We reviewed Court operations at each Court location, including the North, South and West Satellite offices. We noted concerns with fire doors and locks on exterior doors at the North County and West County locations.

- At the North County Satellite Court, an interior fire door was unlocked, but was roped off and blocked with a potted plant. This door did not appear to latch when closed. The door could be opened. This fire door is left open because fire codes may require access to additional exits, due to the number of people who may be in the court room. The rope and potted plant are intended to discourage the public from going through this door into rear corridors for County offices.

This door allowed access to a rear corridor and the "back" doors to other County offices such as the Health Department and Public Works. This is an area that is normally not guarded during Court sessions. This door also allowed access to the rear door of the Court offices (opposite of the Court room).

- At the West County Court we noted an exterior door to the Court offices, on the South side of the building that was unlocked and opened. Although the “front door” to the Court room and the Cashier windows was guarded by St. Louis County Police Officers during court sessions, the rear door was open and unattended. This rear door was used by Prosecutors and Attorneys representing parties in cases on the docket.

Recommendations

17. We recommend that the Court Administrator check to ensure that all keys to Court facilities have been accounted for, that Judges and Prosecutors are made aware of any responsibilities they may have for locking doors that they use and that the responsibility for locking doors at the conclusion of court sessions be assigned.

Management Responses

- 17.

XIII. Doors to Court Cashier Offices

We observed court operations at the North, South and West Municipal Court divisions. We noted that court personnel on occasion will open a door to the office for other Court personnel who may have need to go into the Court room or other offices.

We noted security concerns a staff will occasionally open a door to a cashier office with no means of verifying the identity of persons on the outside of the Cashier’s office.

We would suggest that installation of a peephole in one or more doors would enhance security for cashier offices. The installation of a mirror might work as well.

Recommendations

18. We recommend that the Court Administrator consider the installation of peepholes in doors or mirrors to cashier offices so that cashiers can check the identity of persons outside of the Cashier’s office.

Management Responses

18. The Municipal Court is committed to a transition of all accounting and cashiering functions to St. Louis County’s TYLER Cashiering system. All financial processes will be moved from the Municipal Court to the St. Louis County Department of Administration.

XIV. Safes at North Municipal Court and West County Municipal Court

We observed court operations at the North County, South County and West Municipal Court divisions.

Small safes are used for the storage of cash deposits that typically remain in the Court office overnight. These deposits are picked up the next day by an armored car service. These safes are small enough that they can be moved by one person and would fit within the trunk or a passenger seat in a car.

We noted that the safe at the North County Municipal Court is on wheels. It is located on the floor of the office. It is located fairly close to the rear office doors and an exterior fire door to the office complex.

We would suggest that security would be enhanced if this safe was secured to some fixture in the office, such as a table top, desk top. The location of the safe on the floor may make it difficult to use. Staff may have to kneel or bend down to open the safe.

A similar safe within the South County Municipal Court is located within a closet in the Cashier's office. However, the door to the closet has no lock. It cannot be locked. We noted other related security concerns that contribute to this control weakness. Exterior doors were found to be unlocked at the West County office. Fire regulations may require that the public have access to additional fire doors because of the number of people who may be in the court chambers. We reviewed these concerns with Court staff.

Recommendations

19. We recommend that the Court Administrator consider moving the safe in the North County Municipal Court to a location in the office that may be easier for staff to use. It is currently on the floor. We recommend that the safe be secured with a cable, or be placed within a cabinet, or be securely attached to some fixture (board, tabletop or cabinet) to lessen the likelihood that it be stolen.
20. We recommend that the Municipal Court Administrator consider installing a lock on the door to the closet containing the safe at the South County location or consider attaching this safe to some fixture within the office with a cable or bolt.

Management Responses

19. The Municipal Court is committed to a transition of all accounting and cashiering functions to St. Louis County's TYLER Cashiering system. All financial processes will be moved from the Municipal Court to the St. Louis County Department of Administration.
20. The Municipal Court is committed to a transition of all accounting and cashiering functions to St. Louis County's TYLER Cashiering system. All financial processes will be moved from the Municipal Court to the St. Louis County Department of Administration.

XV. Fire Doors at North County Municipal Court

We observed court operations at the North, South and West Municipal Court divisions:

- At the North County Satellite Court, an interior fire door was unlocked, but was roped off and blocked with a potted plant. This door did not appear to latch when closed. The door could be opened. This fire door is left open because fire codes may require access to additional exits, due to the number of people who may be in the court room.

This door allowed access to a rear corridor and the "back" doors to other County offices such as the Health Department and Public Works. This is an area that is normally not guarded during Court sessions. This door also allowed access to the rear door of the Court offices (opposite of the Court room).

If the public can access rear corridors to Court offices, it increases the risk to Court employees.

The rope and potted plant give the appearance that the door is locked and may limit public traffic to the rear of the building. This may limit public traffic to this area of the building, which is desired. However, this is a fire door is blocked with a rope and a large potted plant. With respect to the fire codes, the rope and potted plant would be considered obstructions. We suggest obtaining guidance from St. Louis County Public Works regarding the correct operation of this fire door.

Recommendations

21. We recommend that the Court Administrator update the Director of Public Works with concerns noted with the interior fire door at the North County satellite office and request corrective action.

Management Responses

21. We will move forward with a request to the Department of Public Works.

XVI. Tyler Incode Software

During the audit, we noted several concerns with the Tyler Incode Software:

- This software was implemented in 2009. During the audit, in early 2013, we noted that the software system had issues with stability. User sessions were frequently prone to system crashes.
- The county paid \$728,640.74 for the software. It does not perform as specified in the contract. The vendor reports that they reached out to the administrator in order to run a test on the system. It was further reported that the administrator did not respond to the vendor. This has led to problems with the software which creates problems for users and impedes workflow.
- There is no procedure manual which can guide a user on how to use the software.
- As the system is based on terminal servers and terminal rather than personal computers, there are subtle differences in the operation. Additional training may be needed as the performance of tasks differs. For example, short-cut keys differ. A task that can be performed on a personal computer with short cut keys (copy, insert, paste, delete), may require different key stroke combinations to complete in a terminal server environment.
- The reporting capabilities of the system appear to be underutilized partly due to the length of time require to run certain reports.
- The system has considerably more capabilities and more functionality than the prior mainframe-based system.

The system was monitored by the CIO and a Systems Analyst during the audit. A Systems Analyst was assigned to monitor the system during our audit. Many issues with system stability were monitored and resolved by IT staff during the audit. However, we believe that additional documentation of procedures for common tasks and additional training may be needed.

Recommendations

22. We recommend that the Court Administrator continue to monitor the stability of the Tyler Incode system and with respect to system stability issues and supplement procedures with user documentation for common tasks.

Management Responses

22. This is in progress through our Court IT Specialist.

XVII. Address on the Court Building

The court building does not have address information on the corner of the building. It has the address above the north entrance. The north entrance is on a plaza. The north entrance in the middle of the block. There is no street. The address is not easily visible from Central Avenue nor Meramec Avenue.

This causes confusion as there is no street on the north side of the Courts building nor are there any numbers for a street address. There are several other street addresses on nearby building, but they may cause additional confusion (41 South Central, 100 South Central, 111 and 121 South Meramec).

We believe that the building needs an address “7900 Carondelet Avenue” on the building.

Many taxpayers use electronic means to locate addresses. Only the word “Court” appears on the corner of the building. The way the plaza is structured it appears that the court building is on South Central Avenue. This

creates confusion when people have to find the building.

Audit had previously noted problems with addressing on the Court building, as entrances on each of the other three sides had no street addresses. This made it difficult for emergency personnel to find the building as it lacked street numbers. Street addresses were assigned to each of the three additional garage entrances and street numbers were affixed at each garage entrance.

Recommendations

23. We recommend that the Court Administrator recommend that a street address be affixed to the outside of the building as part of Court renovations. At a minimum, we suggest adding the street address to interior signage for the Municipal Court.
24. We recommend that the Director of Public Works place proper address identification on every corner, or every side of the Courts building.

Management Responses

23. We will provide a written request to the Department of Public Works as soon as possible.
24. We will provide a written request to the Department of Public Works as soon as possible.

XVIII. Directory in the Court Building

The sign for the Municipal Court and Traffic Violations Bureau in Clayton Missouri is mounted perpendicular to the flow of traffic at the entrance to the north side of the building. The sign for the Municipal Court is mounted behind and above other signs directing the public to the St. Louis County Circuit Court.

We would suggest that the sign for the Municipal Court be mounted lower and facing the public, as they enter the building. We have suggested that sign be moved a few feet from its current location.

Recommendations

25. We recommend that the Court Administrator request that the sign for the Municipal Court be moved to make it more visible.

Management Responses

25. We will provide a written request to the Department of Public Works as soon as possible.

XIX. Merit Job Descriptions

Job descriptions have been written only for merit positions within the Municipal Court. Job descriptions have not been written for the non-merit job positions.

Non-merit job descriptions have not been documented.

The personnel department does not maintain job descriptions for these positions.

An ordinance provides a short list of the duties of the appointed positions in the Courts but the ordinance does not fully describe the duties of the Municipal Court Administrator or the Deputy Municipal Court Administrator nor the Secretarial position mentioned in the ordinance.

Recommendations

26. We recommend that the Court Administrator document job descriptions for merit job positions within the Municipal Court.

Management Responses

26. We will begin to work with Human Resources in 2013 to update job descriptions.

XX. Split Key Rings

We observed court operations at the North, South and West Municipal Court divisions. We noted that key rings for keys in cabinets and drawers often included a spare key. If the key ring is lost or misplaced, the staff would lose the original key and the spare. If separated, a key ring could be lost or misplaced and Court Personnel would still have a spare key.

We suggested that Court staff collect, separate and label spare keys to desks, file cabinets and storage cabinets.

Recommendations

27. We recommend that the Court Administrator instruct Municipal Court staff to separate spare keys. An original key and spare key should not be kept on the same key ring.

Management Responses

- 27.

XXI. Network Response Time

During the audit, we noted that the Tyler Incode system was prone to system crashes. User sessions frequently crashed.

As the St. Louis County Municipal Court operates night court, the Incode system is often in use at the same time as other systems are idle. However, depending on the length of night Court sessions, Court employees might be attempting to balance and close out the day's activity at the same time as backup jobs are starting. The backup jobs may increase network capacity and interfere with Incode processing.

IT staff monitored system capacity and response time during the audit.

Recommendations

28. We recommend that the Chief Information Systems Officer review the timing of backup jobs to determine if there is a conflict with the timing of the Municipal Court end-of-day balancing activities.

Management Responses

28. Day-to-day issues are continuously being monitored by an IT Specialist.

XXII. Office Layout and Appearance

We noted a small number of concerns with the location of furniture, office equipment and boxes of records at the North Satellite Office.

For example, the safe for the office was located on the floor, making it difficult to use.

Recommendations

29. We recommend that the Court Administrator review the office layout of the North Satellite office with respect to layout and safety of Court employees.

Management Responses

29. We will request a review of layout of offices with the Department of Public Works.

XXIII. Multiple Monitor Support

Several different types of workstations are installed and supported for use with the Tyler Incode systems. Several of the workstations support the use of more than one monitor. The use of two monitors can increase productivity as it may allow an employee to keep more than one application or task open at the same time (rather than continually opening and closing applications so they fit onto one screen).

The Municipal Court has spare flat panel display monitors.

We have suggested that a second monitor be installed where supportable by the terminal server hardware that is installed. Definitive information should be obtained as to whether the hardware platform in place (and which specific terminal devices) will support two monitors.

Recommendations

30. We recommend that the Chief Information Officer determine if terminal server hardware (and which models of terminal server) installed in the Municipal Court will support more than one terminal.
31. We recommend that the Court Administrator install multiple terminals wherever they are supported, as an aid to employee productivity.

Management Responses

30. This is currently being reviewed by an IT Specialist.
31. This is currently being reviewed by an IT Specialist.

XXIV. Budget Book

The Budget Book also included different job titles than those stated in Ordinance 16,152 - 1992.

Recommendations

32. We recommend that the Court Administrator review the job titles stated in the budget book and ensure that they conform with the official job titles for Court personnel.

Management Responses

32. Titles have been changed for the 2014 Budget Book.

XXV. Staff Directory

We reviewed entries for Municipal Court staff within the Staff Directory. The Staff Directory relies, in part, on user credential information (such as user names, first name, last name and passwords) stored in a directory that is used primarily to control network access.

The Staff Directory had an entry for the user ID MUTESE. The Staff Directory also had an entry for the user ID MU0JTS. The display of these entries could be suppressed. Generally, the name of a test user ID or existence of test user IDs should not be made known to anyone other than system support staff who have a legitimate need to use the user ID.

The display of these user IDs was suppressed during the audit.

XXVI. Timely Processing of Cases

The Tyler Incode System can provide aging reports that provide statistics and trends so that Court personnel can monitor the timely processing of cases. These aging reports are not run due to the length of time required to generate the reports.

Report For January 1, 2012 Thru December 31, 2012 AGEDCLSD

Less than 30 days	3,911	6 %
30 Days less than 60 days	10,006	17 %
60 Days less than 90 days	8,087	13 %
90 Days less than 120 days	6,289	10 %
120 Days less than 150 days	4,232	7 %
150 Days less than 180 days	2,977	5 %
180 days or more	25,273	42 %

Total Disposed Cases	60,775	100 %

Report For January 1, 2013 Thru December 31, 2013 AGEDCLSD [Six Months]

Less than 30 days	1,525	7 %
30 Days less than 60 days	3,176	14 %
60 Days less than 90 days	2,999	13 %
90 Days less than 120 days	2,400	10 %
120 Days less than 150 days	1,720	7 %
150 Days less than 180 days	1,197	5 %
180 days or more	10,165	44 %

Total Disposed Cases	23,182	100 %

A comparison of cases heard in 2012 versus cases heard in the first six months of 2013 indicate a trend. These reports indicate that the percentage of cases handled that have not been resolved in 180 days is trending up. Forty-four percent of cases disposed of during the first six months of 2013 took 180 days or more for a final disposition.

Recommendations

33. We recommend that the Court Administrator periodically run aging reports and track statistics on cases requiring more than 180 days for final disposition of the case.

Management Responses

33. The Court is currently running aging reports.

XXVII. Bond Refunds

The procedures in place to refund appearance bonds were not working as intended. When a judge orders that a bond can be returned to the person who posted the bond, a check was prepared and mailed to the address on file with court documents. A significant number of checks have been returned to the Municipal Court as they are undeliverable. Municipal Court personnel would make an effort to locate the individual so that a check could be reissued.

We reviewed physical checks on-hand at the Court that had been returned as undeliverable, that were on file with the court:

<u>Year</u>	<u>Unclaimed Bond Amount</u>	<u>Number of Checks</u>
2006	600.00	1
2007	31.00	1
2008	2,288.00	18
2009	7,091.51	55
2010	11,341.00	66
2011	14,065.00	86
2012	23,731.00	83
2013	6,337.65	32
	=====	=====
	\$ 65,485.16	342

There are additional checks that may have been received but never cashed. The records of **all** of these checks have been voided with the bank by our Treasury function. However, we still had the original checks on file in the Court office.

There was a conflict between a County statute that did not require that unclaimed fund be turned over to the state and state requirements regarding the escheat of unclaimed funds. Unclaimed bonds were not being escheated to the State, where there is a mechanism in place for the public to easily identify unclaimed funds. As of July of 2013, funds have been escheated to the State of Missouri for unclaimed bond refunds. The Treasury function has escheated fund for checks that were issued through the end of 2011 and returned to the Court as undeliverable, or not cashed.

Actions taken by Court personnel and the Treasury function have improved controls over these bond refunds, however there are still several additional tasks that should be performed with respect to unclaimed bond refunds.

- A procedure needs to be put in place to track which checks, from which years have been escheated to the State. Funds were escheated first for the year 2011 and then for older years. Once funds for a particular bond refund checks are sent to the State, the check should not be reissued by St. Louis County, as the funds are on deposit with the State. These funds should be reclaimed from the State.
- Court personnel should have a definitive listing of checks returned to them, as well as checks that may have been lost or those checks which were received but never cashed.
- It may be helpful to have printed material or a flyer to explain how a member of the public can claim these funds from the State.
- A check should be performed for returned bond refund checks from years 2012 and 2013 to see if individuals with unpaid fees and court costs also have unclaimed refunds of prior bonds.
- The paper checks should be imaged if necessary, voided, and destroyed.

Recommendations

34. We recommend that the Court Administrator address additional tasks related to the proper handling of bond refund checks returned to the Court.

Management Responses

34. This is currently under review and the Court is making necessary changes to insure constant monitoring.

Assessment of Controls

At the conclusion of the audit, we assessed the controls we found and the quality of the controls that were place against our original audit objectives. This assessment indicates our opinion as to whether controls were in place and were functioning as intended within the subject areas we audited. This assessment will be used to benchmark the controls environment during the next audit of the Municipal Courts.

A. **Mission Statement**

A mission statement is documented only in the budget book. It was written in 1998 and has not been updated. The mission statement is appropriately approved. The mission statement is appropriately reviewed and updated.

B. **Policies**

The office does not have a comprehensive set of policies and procedures. We have recommended that the policies and procedures that have been drafted be organized into a policy or policy and procedures manual, with standard templates and a table of contents. Policies are not up-to-date. Policies do not have evidence of approval by management.

C. **Procedures**

The office does not have a comprehensive set of policies and procedures. We have recommended that the policies and procedures that have been drafted be organized into a policy or policy and procedures manual, with standard templates and a table of contents. Policies are not up-to-date. Policies do not have evidence of approval by management.

D. **Organization**

There are discrepancies between county ordinances that define court positions and duties. Names of positions have been changed or altered. Jobs mentioned in ordinances are unfilled. Duties of the Court Administrator and Deputy are well defined. However, other jobs would benefit from more written procedures on key court tasks (cashiering, refund of bond funds, etc.) . Organization charts do not exist. Job descriptions do not exist for all position on the organization chart. Staff skills generally meet the requirements of their positions. The court could use additional administrative and accounting help.

E. **Property / Office Layout and Appearance**

We identified specific concerns with office security that could easily be corrected. Court offices do not provide adequate security for court employees. We noted exterior doors to the court that were left unlocked and open. Records are reasonably well protected and are stored in suitable storage areas or cabinets. Fire doors were left open and unlocked. Access to a key fire door was blocked intentionally. We identified specific concerns with open cash drawers. Court staff will open doors to the offices without always establishing the identity of persons. Funds collected for court fees and court costs were not adequately protected.

F. **Fixed Assets**

Fixed assets are appropriately recorded and capitalized. Valuable assets should be accounted for through annual inventories.

G. **Staffing, Continue Education, and Training**

The organization is staffed with positions different from those mentioned in County ordinances. The ordinances may need to be updated. Additional administrative and/or accounting help may be needed to address control weaknesses in areas such as bond refunds or collection of fines and court costs owed to the Court. Municipal staff may need additional training on creating and maintaining spreadsheets.

H. **Workers' Compensation Claims**

Reasonable safety controls are in place reduce the likelihood of injury to staff or visitors. We have noted concerns with the location of cash drawers and office safes. Office layout could be improved.

I. **Physical Security and Safety**

Access to the office was not well controlled. For example, a safe in one office is located in an unlocked closet. We noted exterior doors that were unlocked and opened while other doors to the court were guarded by St. Louis

County police personnel. We have recommended a few additional, low cost security measures.

J. Form of Payment

The court allows for payment of fees and fines through several different forms of payment (cash, check, money order or credit card). Sufficient audit trails are in place to allow the form of payment (cash, check, money order or credit card) to be identified for each payment of fees, fines and court costs. Controls should be in place to reduce the risk of fraud or misapplication of payments.

K. Payment Audit Trails

There are sufficient audit trails of payments so that individual payments made by check or money order can be specifically tracked to a specific transaction.

L. Cashier Operations

Cashier operations are to be segregated from transaction processing. Sufficient information is provided on receipts so that they can adequately support that a fine or court costs were paid. Deposits should be prepared on a daily basis. Cash operations would be improved with the addition of cash drawers so that the public cannot see amounts of cash on-hand.

M. Balancing

Cashier activity is balanced daily.

N. Sensitive Materials

There are reasonable controls in place over sensitive supplies. We've asked court personnel to account for all court seals and to secure them after hours.

O. Expenditures

Court expenditures were found to be appropriate. Expenditures were controlled and in line with budgets. Expenditures were approved. Expenditures were in compliance with policy except with respect to mileage for employees who travelled to one or more satellite courts and returned to their office during the workday. There is reasonable segregation of duties between persons who control an asset and those who account for an asset. There is reasonable segregation of duties between those who receive goods and those who pay for goods received.

P. Purchasing Cards

A limited number of purchasing cards have been issued. They are not used.

Q. Accounting Procedures

We have recommended that written procedures should be expanded, finalized and placed in a procedure manual.

R. Ticket Accountability

We found that there are ticket accountability controls in place, which are administered primarily by Police personnel prior to the time that a ticket is sent to the Municipal Court. Controls are in place over ticket accountability. These controls are administered primarily by police personnel. Tickets written are accounted for by Police personnel. Payments should be posted correctly and applied properly against the proper ticket.

S. Bond Reconciliation

Bond funds, from appearance bonds, are invested appropriately. Bond funds are not returned timely to the individual who posted the bond. We have recommended some simple automation to improve processes for issuing bond refund checks or for follow up to determine if a check has been issued. Unclaimed bond funds are not escheated to the State, where there would be additional opportunity for the unclaimed funds to be claimed by the owner.

T. Web Site

Internal web sites are underutilized. External web sites are underutilized.

U. Record Retention

Written record retention schedules exist. Retention schedules are appropriately reviewed, updated and approved.