



Thomas A. Schweich
Missouri State Auditor

Seventh Judicial Circuit
City of North Kansas City
Municipal Division



July 2011

Report No. 2011-33

<http://auditor.mo.gov>



Thomas A. Schweich
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the Seventh Judicial Circuit, City of North Kansas City Municipal Division

Comments

We evaluated the municipal division's internal controls over significant financial functions, including receipt and disbursement procedures, and its compliance with certain legal provisions, including rules governing fines, costs, and bonds. For the areas audited, no findings were identified.

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

American Recovery and Reinvestment Act 2009 (Federal Stimulus)

The Seventh Judicial Circuit, City of North Kansas City Municipal Division, did not receive any federal stimulus monies during the audited time period.

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

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Seventh Judicial Circuit
City of North Kansas City Municipal Division
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THOMAS A. SCHWEICH

Missouri State Auditor

Presiding Judge
Seventh Judicial Circuit
and
Municipal Judge
North Kansas City, Missouri

We have audited certain operations of the City of North Kansas City Municipal Division of the Seventh Judicial Circuit in fulfillment of our duties under Chapter 29, RSMo. The scope of our audit included, but was not necessarily limited to, the year ended September 30, 2010. The objectives of our audit were to:

1. Evaluate the municipal division's internal controls over significant financial functions.
2. Evaluate the municipal division's compliance with certain legal provisions.

Our methodology included reviewing written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the municipal division, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the municipal division's management and was not subjected to the procedures applied in our audit of the division.

For the areas audited, we identified (1) no significant deficiencies in internal controls and (2) no significant noncompliance with legal provisions. No findings resulted from our audit of the City of North Kansas City Municipal Division of the Seventh Judicial Circuit.

A petition audit of the City of North Kansas City, fulfilling our obligations under Section 29.230, RSMo, is still in process, and any additional findings and recommendations will be included in the subsequent report.

A handwritten signature in black ink, reading "Thomas A. Schweich". The signature is fluid and cursive, with a large, stylized "S" at the end.

Thomas A. Schweich
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Alice M. Fast, CPA, CGFM, CIA
Audit Manager:	Robert E. Showers, CPA
In-Charge Auditor:	Robert L. McArthur II
Audit Staff:	Robert Graham

Seventh Judicial Circuit

City of North Kansas City Municipal Division

Organization and Statistical Information

The City of North Kansas City Municipal Division is in the Seventh Judicial Circuit, which consists of Clay County. The Honorable K. Elizabeth Davis serves as Presiding Judge.

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

Personnel

At September 30, 2010, the municipal division employees were as follows:

Title	Name
Municipal Judge	Steven R. Fuller
Court Clerk	Vicki Russell
Deputy Court Clerk	Amber Diven

Financial and Caseload Information

	Year Ended September 30, 2010
Receipts	\$546,318
Number of cases filed	4,386

American Recovery and Reinvestment Act 2009 (Federal Stimulus)

The Seventh Judicial Circuit, City of North Kansas City Municipal Division did not receive any federal stimulus monies during the year ended September 30, 2010.