



**Thomas A. Schweich**  
Missouri State Auditor

# CITIZENS SUMMARY

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## Findings in the audit of Wright County

Prosecuting Attorney	Some of the weaknesses in the Prosecuting Attorney's office identified in prior audit reports still exist. Accounting duties are not adequately segregated, and no one compares the deposit amount to corresponding receipt slips. Receipts are not always recorded or deposited timely, and receipts are stored in an unlocked drawer until deposited. The Prosecuting Attorney's office did not prepare bank reconciliations during 2011 and 2010 and did not maintain check book or other accounting balances for its two bank accounts. At our request, personnel compared identified liabilities to reconciled bank balances and found unidentified amounts of \$19,218 and \$1,226 in the bad check and court-ordered restitution accounts, respectively. Some restitution receipts have not been disbursed in a timely manner, and some case files for amounts received prior to 2007 could not be located. The Prosecuting Attorney's office does not maintain an accounts receivable list to track court-ordered restitution due from defendants, and one amount due of \$12,639 was beyond the statute of limitations and uncollectible. The Prosecuting Attorney's office does not fully utilize the computerized bad check system and has not generated available reports to account for the numerical sequence of all cases and to ensure cases are appropriately collected or prosecuted.
Sheriff	The Sheriff's office has made improvements since the last audit, but certain accounting controls and procedures still need improvement. Accounting duties are not adequately segregated, the Sheriff does not document his occasional review of bank reconciliations, and there are no other independent reviews of the records, making it difficult to ensure the accounting records are complete and accurate. Seized property records are not complete and accurate, and the procedures to account for seized property need improvement. The Sheriff's office does not reconcile fuel used to fuel purchased, and for calendar year 2011 could not account for 3,421 gallons of fuel purchased.
Closed Meetings	The County Commission did not prepare minutes for some closed meetings during 2010 and 2011, as required by state law.
Additional Comments	Because counties are managed by several separately-elected individuals, an audit finding made with respect to one office does not necessarily apply to the operations in another office. The overall rating assigned to the county is intended to reflect the performance of the county as a whole. It does not indicate the performance of any one elected official or county office.

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

American Recovery and Reinvestment Act (Federal Stimulus)	During the audit period, Wright County received a \$22,000 Energizing Missouri Communities grant. The county used this grant and a 0 percent loan from the Missouri Department of Natural Resources to purchase a \$78,000 computerized temperature control system for the courthouse. The project did not have a measurable effect on the local economy and created no sustainable jobs, but county personnel report a 30 percent savings in related utility costs.
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\*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

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