



CITIZENS SUMMARY

Findings in the audit of Linn County

Sheriff's Controls and Procedures

Sheriff's office personnel do not deposit timely. A review of 2023 deposits found the office made 1 to 3 bank deposits each month regardless of the total receipts collected. The Sheriff does not ensure personnel prepare accurate monthly bank reconciliations, maintain accurate book balances, or properly monitor the bank account. A review of monthly bank reconciliations for 2023 found the reconciliations were understated by amounts ranging from \$117 to \$6,220 for 7 months and overstated by amounts ranging from \$50 to \$4,543 for 4 months. Only 1 month was accurate. The Administrative Assistant does not properly record or monitor all account activity in the check register, such as service charges and direct deposits, and as a result, the book balances were not accurate. This allowed the bank account to be overdrawn 3 times in 2023: June 22 by \$102, December 22 by \$490, and December 26 by \$358 and resulted in a \$36 overdraft fee in December. The Sheriff's office has not entered into written agreements with other counties or cities that provide prisoner board for the county, detailing the housing rate to be paid.

Prosecuting Attorney's Controls and Procedures

The Prosecuting Attorney did not reconcile the bank accounts during the year ended December 31, 2023. Instead, on January 22, 2024, the Prosecuting Attorney performed bank reconciliations for all 12 months for the restitution account after the initial site visit from the State Auditor's Office. The Prosecuting Attorney does not maintain a list of outstanding restitution balances. The auditors compiled a list of unpaid restitution from individual restitution spreadsheets as of December 31, 2023, and determined outstanding restitution balances totaled \$67,742.

Sheriff's Compensation

The County Commission authorized mid-term salary increases totaling \$11,685 to the Sheriff in violation of constitutional provisions.

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**.*

*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.



Recommendations in the audit of Linn County

Sheriff's Controls and Procedures	The Sheriff:
	<ol style="list-style-type: none">1.1 Ensure deposits are made timely.1.2 Ensure accounting records are accurate, account balances are monitored, and accurate bank reconciliations are prepared monthly.1.3 Work with the County Commission to obtain written agreements with counties and cities for the boarding of prisoners.
Prosecuting Attorney's Controls and Procedures	The Prosecuting Attorney:
	<ol style="list-style-type: none">2.1 Prepare timely bank reconciliations and promptly investigate and resolve any differences identified.2.2 Establish procedures to monitor and collect accounts receivables.
Sheriff's Compensation	The County Commission ensure salary increases comply with constitutional provisions and consider various methods for possible recoupment of any mid-term salary increases already paid.