



Thomas A. Schweich
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Clark County

Financial Condition	As noted in our prior audit report, the General Revenue Fund and the 1/2 Cent Sales Tax-Jail Operations Fund remain in poor financial condition. The General Revenue Fund ending cash balance fell from \$168,375 in 2008 to \$20,164 in 2011, and the General Revenue Fund continues to subsidize the 1/2 Cent Sales Tax-Jail Operations Fund by more than \$200,000 per year.
County Procedures	County employees are not bonded. In addition, the County Assessor is not bonded as required by law. The county paid \$50,000 for four acres of land, but did not obtain an appraisal or explain how the purchase price was determined.
Sheriff Controls and Procedures	As noted in our prior audit report, weaknesses in accounting controls and procedures continue to exist in the Sheriff's office. Accounting duties are not adequately segregated, and the Sheriff does not review accounting records or monthly reconciliations. The Sheriff does not have proper controls to follow-up and ensure timely collection of amounts billed to other counties for the housing of inmates, so amounts due could remain uncollected. The Sheriff does not turn over commissary commissions and phone card profits to the County Treasurer, and the purchases made with these monies are not approved by the County Commission. The Sheriff charges inmates a \$4 booking fee, but, according to an Attorney General's opinion, there is no statutory authority to collect this fee. The Sheriff does not have written contracts with Lewis, Schuyler, and Scotland counties for the boarding of inmates. The Sheriff does not routinely follow up on outstanding checks for the inmate account.
County Sales Tax	In 2011, General Revenue property tax revenues were not sufficiently reduced by 50 percent of sales tax revenues, and excess property tax collections totaled approximately \$50,000.
Closed Minutes	The county did not always comply with the Sunshine Law. Reasons for closing meetings were not always documented, and the County Commission closed a meeting to discuss a construction bid for the new courthouse, which is not allowed to be discussed in closed session.
Computer Controls	The County Clerk, County Collector, County Assessor, County Recorder, and County Treasurer offices do not require computer passwords be changed periodically, and only the Treasurer's and Sheriff's offices have a security control to shutdown computers after inactivity and detect or prevent incorrect login attempts. Data is not backed up by the County Clerk or County Treasurer, and backup data maintained by other offices is not

always tested. The county does not have formal emergency contingency plans and has not made formal arrangements for the use of backup facilities in the event of a disaster or other disruption of services.

Capital Assets	Capital asset records are in need of improvement. The county does not have procedures to identify capital asset purchases and dispositions throughout the year, property is not tagged for specific identification, and the County Clerk does not request that annual physical inventories be performed.
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 **Fair**.*

American Recovery and Reinvestment Act (Federal Stimulus)	<p>The county was awarded the following Federal Stimulus monies during the audit period:</p> <p>Taxable general obligation bonds totaling \$4,000,000, made available through the Build America Recovery Zone Economic Development Bonds program, were issued by the county to build a new courthouse. The county had expended \$1,352,111 through December 31, 2011.</p> <p>A \$27,311 Recovery Act: Edward Byrne Memorial Justice Assistance Grant, all of which was received and expended to purchase a new vehicle and upgrades to an existing vehicle in the Sheriff's office.</p> <p>A \$3,678 Recovery Act: Edward Byrne Memorial Justice Assistance Grant, all of which was received and expended for purchasing vehicle equipment and body armor.</p>
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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.