Scott Fitzpatrick
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Polk County

Public Administrator's Controls and Procedures	The Public Administrator did not adequately monitor the financial activity of some wards. The Public Administrator disbursed from a decedent's estate without required court approval, did not always pay wards' bills timely, and allowed care facilities to make significant purchases for wards without review. The Public Administrator's office did not always file annual settlements timely. A review of 24 settlements found the Public Administrator filed them between 41 and 1,173 days late. The Public Administrator did not segregate accounting duties or perform adequate documented supervisory reviews of detailed accounting and bank records, and did not establish internal controls to ensure receipts were deposited intact and timely. The Public Administrator also failed to adequately secure the signature stamp and electronic signature.
Sheriff's Controls and Procedures	Sheriff's office personnel do not maintain a complete and accurate seized property list, do not conduct periodic physical inventories of seized property, have not established procedures to dispose of seized property, and did not maintain disposal forms for all disposed items. The Sheriff's office administrator does not prepare a monthly list of liabilities for the evidence account bank balance.
Sheriff's Compensation	The County Commission authorized mid-term salary increases to the Sheriff totaling $41,153, from July 1, 2022, through December 31, 2024, in violation of constitutional provisions.
County Purchasing Procedures	As noted in three prior audit reports, neither the County Commission nor the Sheriff solicited bids for inmate meals and inmate medical services. In addition, the County Commission did not solicit bids for the four county vehicles purchased in 2023, when required.
Electronic Communications Policy	The county has not developed a records management and retention policy that includes electronic communication in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission.
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**.*

*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.

Scott Fitzpatrick
Missouri State Auditor

RECOMMENDATION SUMMARY

Recommendations in the audit of Polk County

Public Administrator's Controls and Procedures	The Public Administrator: 1.1 Ensure disbursements from estates are paid on order of the court and after the final settlement has been approved. In addition, implement procedures to ensure wards' bills are paid timely and amounts are accurate and valid. 1.2 Ensure annual settlements are filed timely. 1.3 Segregate accounting duties or ensure documented independent or supervisory reviews of detailed accounting and bank records. 1.4 Issue pre-numbered receipt slips for all money received. Establish procedures to ensure all payments received are deposited intact and timely. In addition, reconcile the composition of receipts to the composition of deposits. 1.5 Establish proper controls over the signature stamp and electronic signature.
Sheriff's Controls and Procedures	The Sheriff: 2.1 Maintain a complete and accurate seized property list and ensure periodic physical inventories are conducted and reconciled to the list. Any differences should be investigated and resolved. Perform timely and appropriate disposition of seized property in accordance with state law. 2.2 Prepare and reconcile monthly lists of liabilities for the evidence account to the available cash balance. Any differences between accounting records and reconciliations should be promptly investigated and resolved.
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 increase already paid.
County Purchasing Procedures	The County Commission and the Sheriff use the county bidding process for all applicable purchases of goods and services in accordance with Missouri state law and maintain adequate bid documentation. The County Commission should work with other county officials, as necessary, to ensure purchases from their offices comply with county policy and state law.
Electronic Communications Policy	The County Commission work with the other county officials to develop a written records management and retention policy to address electronic communications management and retention to comply with Missouri Secretary of State Records Services Division electronic communications guidelines.