



CITIZENS SUMMARY

Findings in the audit of Mercer County

Sheriff's Controls and Procedures	The Sheriff has not segregated accounting duties or performed adequate supervisory reviews of detailed accounting records. The Office Administrator is primarily responsible for receipting, recording, and depositing receipts; making disbursements; and billing for paper service. The Sheriff's Office Administrator does not prepare bank reconciliations or monthly lists of liabilities for the general account. Sheriff's office personnel do not maintain a complete and accurate seized property inventory listing and do not conduct periodic physical inventories of seized property.
Public Administrator's Annual Settlements	The Public Administrator does not file annual settlements timely. A review of all the cases the Public Administrator was responsible for as of December 31, 2024, found all 10 settlements due during the audit period were not filed timely. Filing delays ranged from 31 to 297 days, limiting the court's ability to oversee case administration.
Electronic Communication Policy	The county's Computer and Electronic Technology Usage Policy did not address records management and retention in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission.
Electronic Data Security	Controls over the Sheriff's computers are not sufficient. As a result, county records are not adequately protected and are susceptible to unauthorized access or loss of data. The Sheriff's office does not require a minimum number of characters for its passwords.
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.



Recommendations in the audit of Mercer County

Sheriff's Controls and Procedures	The Sheriff: 1.1 Segregate accounting duties or ensure adequate independent or supervisory reviews of detailed accounting and bank records are performed and documented. 1.2 Ensure adequate monthly bank reconciliations and lists of liabilities are prepared and reconciled timely. Any differences between accounting records and reconciliations should be promptly investigated and resolved. 1.3 Maintain a complete and accurate seized property log, ensure a periodic inventory is conducted and reconciled to the seized property log, and investigate any differences. In addition, the Sheriff needs to ensure items are destroyed timely when a destruction order is issued and wait to update records until the item is destroyed.
Public Administrator's Annual Settlements	The Public Administrator ensure annual settlements are filed timely.
Electronic Communication Policy	The County Commission work with 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.
Electronic Data Security	The County Commission work with the Sheriff to ensure passwords requirements include a minimum number of characters.