



**Thomas A. Schweich**  
Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of Montgomery County

Sheriff Controls and Procedures	<p>Bank reconciliations were not completed for the inmate account for most of 2010 and 2011. In addition, as noted in our prior audit report, a monthly list of liabilities was not prepared and reconciled to the available cash balance for the fee or inmate accounts. When the Sheriff's office completed bank reconciliations and lists of liabilities at our request, there were unidentified funds totaling \$1,825 in the two bank accounts. Accounting procedures are not adequately segregated for the inmate account. In addition, the method of payment was not always documented for monies received and deposited. The Sheriff's office does not adequately safeguard cash refunds relating to U.S. Immigration and Customs Enforcement inmates, and there is no independent observation or verification to ensure the cash transactions actually took place. The Sheriff and the County Treasurer do not have proper controls and procedures in place to track, follow-up, and ensure timely collection of amounts billed to other entities for housing inmates and a complete record of accounts receivable is not maintained. The Sheriff's office does not compare its jail attendance records to the vendor's invoice for prisoner meals provided to ensure accuracy before making payment.</p>
Property Tax System	<p>The County Clerk does not prepare or verify the accuracy of the current or delinquent tax books, so there is no independent review of the tax books prepared by the County Collector. The County Clerk's account book has not been updated for 2010 or 2011 activity, and neither the County Clerk nor the County Commission verifies the accuracy of the County Collector's monthly or annual settlements.</p>
Payroll	<p>Timesheets are not always signed by the employee, or approved and signed by the supervisor. As noted in our prior audit report, the Sheriff's office does not submit a complete record of time to the County Clerk for all employees. In addition, county policy is not clear as to when employees incur overtime, and the county may be paying more than necessary in overtime costs.</p>
Vehicle and Fuel Use	<p>The Sheriff's office did not always review and approve fuel invoices or reconcile invoices to fuel receipts or usage logs, and usage logs were not always reviewed for reasonableness of fuel and vehicle use. As noted in our prior audit reports, usage logs are not maintained for most Road and Bridge department vehicles and equipment, and the logs that are maintained are not always complete. The Road and Bridge department does not maintain bulk fuel inventory records or logs of fuel dispensed from bulk fuel tanks or reconcile fuel use to fuel purchased, and invoices are not adequately reviewed and approved.</p>
Capital Assets	<p>As noted in prior audit reports, capital asset procedures need significant improvement. Property records have not been updated for at least 10 years, and a physical inventory has not been conducted for at least 8 years.</p>

Public Administrator Controls and Procedures	Of the 20 annual settlements required to be submitted in 2011, 6 were not filed timely or at all. Fees charged to some wards were not consistent and the Public Administrator does not document criteria used when determining the appropriate fee to charge.
Prosecuting Attorney Controls and Procedures	One clerk is responsible for receipting and recording monies and making deposits without supervisory review. Receipts are not always deposited intact or timely, and money orders are not restrictively endorsed immediately upon receipt. Monthly bank reconciliations are not performed and liabilities are not identified or reconciled to the available cash balance.
Closed Meeting Minutes	Closed County Commission meeting minutes do not always document matters discussed and actions taken, and the reasons for entering into closed meetings were not always specifically documented.
Computer Controls	Computer passwords are not changed periodically, and personnel in the County Collector's office do not keep their passwords confidential and are not locked out after a number of incorrect log-in attempts. Computer backups are completed daily in the County Clerk's office, but they override the prior day's information, and periodic testing of backups is not performed for most offices.
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)	Montgomery County did not receive any federal stimulus monies during the audited time period.
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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.