



Findings in the audit of Cedar County

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| County Disbursements | The county did not solicit bids when purchasing a patrol vehicle, and when it did solicit bids, the county did not always document why the low bid was not chosen or why it paid more than the accepted bid amount. The county did not select the low bidder for software and paid the vendor \$2,300 more than the quoted price, and the county paid a dispatching equipment vendor \$6,000 more than the bid amount. The county did not solicit proposals for legal services and did not obtain adequate documentation for \$41,000 in legal fees paid during the audit period. The county did not document its evaluation and selection of architectural and engineering services related to the construction of a county law enforcement facility, and it is estimated these services will cost approximately \$362,000. As noted in our prior audit report, the county lacks adequate procedures for monitoring fuel used by the Road and Bridge and Sheriff's departments. |
| County Collector's Controls and Procedures | The County Collector failed to accurately calculate amounts withheld from tax collections for the Assessment Fund, and the Assessment Fund is due \$57,000. The County Collector did not withhold approximately \$4,800 in commissions on railroad and utility taxes, and this amount is due to the General Revenue Fund. The County Collector's computerized property tax system does not provide adequate accountability of the numerical sequence of transaction numbers or prevent the editing of transaction dates. |
| Prosecuting Attorney's Controls and Procedures | As noted in our prior audit report, accounting duties are not adequately segregated, and a documented supervisory review is not performed. Receipts are not always deposited timely, and manual receipt slips issued are not reconciled with monies posted to the computerized accounting system to ensure all monies received are properly recorded and deposited. The Prosecuting Attorney's Office does not always disburse restitution payments in accordance with the court's instructions, and some payments were made to different victims than noted in court records. |
| Sheriff's Controls and Procedures | Accounting duties are not adequately segregated, and receipting and depositing procedures need improvement. The numerical sequence of receipt slip numbers is not accounted for properly, receipts are not reconciled to deposits, the method of payment is not always recorded, and monies are not always deposited timely. Monthly bank reconciliations have not been performed since June 2011, and liabilities are not identified and reconciled to the cash balance each month. Deposits are not recorded in the check register and a running cash balance is not maintained, so disbursement errors were not identified, and some bond receipts were not disbursed in a timely manner. |
| Sunshine Law | The county did not always document the vote for closing the meeting or cite the specific statute and subsection allowing the closure, and some topics discussed in closed meetings were not allowable. |

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| 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. |
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| In the areas audited, the overall performance of this entity was Fair .* |
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| American Recovery and Reinvestment Act (Federal Stimulus) | Cedar 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.