



# CITIZENS SUMMARY

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## Findings in the audit of Mississippi County

Sheriff's Controls and Procedures	Accounting duties are not adequately segregated, and a supervisory review of accounting records is not performed. Deposits into the Sheriff's fee account are not made timely and do not include all receipts on hand, increasing the risk monies could be misused or lost. The detention center does not prepare a list of liabilities at the end of the month and reconcile it to the available cash balance for the inmate account. At our request, detention center personnel prepared a list of liabilities, and the reconciled bank balance exceeded liabilities by \$657. The Sheriff's office houses inmates for other political subdivisions but has not entered into written agreements detailing these arrangements. At April 30, 2012, 55 checks totaling \$745 had been outstanding for over one year, but procedures had not been established to routinely follow up on outstanding checks.
County Collector's Procedures	The County Collector does not prepare a monthly list of liabilities and reconcile it to the available cash balance. Audit staff determined liabilities exceeded the reconciled bank balance by \$164 at February 29, 2012.
Computer Controls	The County Collector, County Assessor, County Recorder of Deeds, and County Sheriff do not require passwords to be periodically changed, and, in most county offices, a security control is not in place to shut down the computers after a certain period of inactivity and detect or prevent incorrect login attempts. Backup data is not always stored at a secure off-site location, and 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.
Public Administrator's Procedures	The Public Administrator does not file annual settlements or status reports timely in compliance with state law. The Probate Clerk notifies the Public Administrator of annual settlement due dates, but does not follow up to ensure settlements are filed as required. In one case, an annual settlement had not been filed since 2008, and, in another, not since 2009. The Public Administrator does not have a written policy documenting fees and criteria to consider when determining the appropriate fee to charge. According to the Public Administrator, he charges \$25 for each annual settlement filed, but in 2010, one ward was charged \$732 and in 2011, eight wards were charged fees totaling \$425.
Capital Assets	As noted in our two prior audit reports, procedures and records to account for county property are not adequate. No procedures exist to identify capital asset purchases and dispositions throughout the year, records lack necessary information, some assets were not tagged, and annual inventories were not performed in the Sheriff's Office or the road and bridge department in 2011.
Senate Bill 40 Board	A bagging machine was purchased for \$40,000 for a local organization, but bids were not obtained and no documentation was maintained stating the purchase was from a sole source provider.

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**. \*

American Recovery and Reinvestment Act (Federal Stimulus)	The county was awarded a \$65,370 Recovery Act: Homelessness Prevention and Rapid Re-housing grant, \$48,921 of which was expended during the audit period to provide homelessness prevention and rapid re-housing assistance through the Delta Area Economic Opportunity Corporation and a \$11,927 Recovery Act: Edward Byrne Memorial Justice Assistance Grant, all of which was received and expended by the Sheriff's office for purchasing surveillance equipment for the detention center.
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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.