



# CITIZENS SUMMARY

---

## Findings in the audit of Barton County

Drug Buy Monies	The Sheriff cannot account for \$945 of undercover drug buy monies. The Sheriff maintains exclusive control of the drug buy monies, and records maintained by the Sheriff were inadequate and incomplete. As a result, there is no assurance all drug buy monies were handled and accounted for properly.
Sheriff Controls and Procedures	Accounting duties are not adequately segregated, and procedures for handling inmate monies are not adequate. Procedures are not in place to identify month-end liabilities and compare these liabilities to the reconciled account balance, some manual receipt slips issued for inmate monies could not be located, and inmate jail records were incomplete. The Sheriff has not prepared a budget for the Federal Forfeiture Fund and disbursements of this fund are not made through the County Commission's normal disbursement process. Some forfeiture monies were deposited into the Sheriff's office fee account and used to pay operating expenses. Supporting documentation was not retained for some disbursements and some invoices were not paid in a timely manner. The Sheriff maintains a Drug Abuse Resistance Education bank account outside the county treasury and the only records of monies received are deposit slips. Also, monthly bank reconciliations are not performed and the authorized check signers are no longer employed by the county. Crime reports and equitable sharing agreements and certifications are not submitted as required. The Sheriff failed to periodically back-up information maintained on the computerized seized property and evidence log and all information was lost when the computer system failed in November 2011.
County Sales Tax	Property tax reductions were not sufficient to offset 50 percent of sales tax monies received, and property tax reduction amounts were not accurately calculated. Additional or increased property tax levy rollbacks will be required in future years to offset this \$655,000 liability.
Law Enforcement Sales Tax Fund	The County Commission subsidized the Law Enforcement Sales Tax (LEST) Fund from the General Revenue Fund to avoid budget deficit conditions, and a loan to the LEST from the Special Road and Bridge Fund has not been repaid. Neither the county nor the Sheriff solicited bids for prisoner medical services and meal supplies.
Property Tax System Controls and Procedures	Access to the property tax system was not adequately restricted, and as a result there is an increased risk that unsupported or unauthorized changes can be made. The initial addition and abatement information is not compared to the actual changes made in the property tax system. Court orders for additions and abatements were not reviewed and approved by the County Commission and County Clerk in a timely manner. The back tax aggregate abstract and the County Collector-Treasurer's annual settlement was not prepared timely.
Payroll and Related Matters	The county considers some individuals to be independent contractors rather than employees, but the reasons were not documented, and the county failed to withhold and report payroll and income taxes on payments to these workers. The county did not properly handle overtime related to grant activities, did not compensate law enforcement personnel in accordance with county policy, and did not update the county's written policy to reflect changes made. Timesheets and payroll forms were not always properly signed, and timesheets were not

prepared and submitted to the County Commission by the Emergency Management Director.

County Procedures	The county did not require general contractors to furnish performance bonds on four construction projects, as required by state law, and controls and procedures over fuel use and purchases need improvement. The county did not always enter into written contracts and did not establish the Sheriff Revolving Fund for concealed weapon permit fees as required by state law. The county's budget preparation procedures do not ensure the budget documents for some county funds reasonably reflect the county's anticipated financial activity and cash balances.
Prosecuting Attorney Controls and Procedures	Duties are not adequately segregated. The office manager receives, records, deposits, and disburses monies and reconciles the bank account without adequate, documented reviews. The office also needs to improve receipting and depositing procedures, as receipt slips are not always issued for monies received, and receipts are not always deposited timely and intact.
Public Administrator Fees	The Public Administrator charged some wards annual fees in advance of services performed without the Associate Circuit Judge's approval, and the Probate Division has not established procedures to review the accuracy of fees paid to the Public Administrator.
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 **Poor**.\*

American Recovery and Reinvestment Act (Federal Stimulus)	The county was awarded a \$10,563 Recovery Act: Edward Byrne Memorial Justice Assistance Grant for purchasing law enforcement equipment, all of which was received and expended. The county also received \$41,500 through the Homeless Prevention and Rapid Re-Housing Program Grant, all of which was expended on programs which provide homelessness prevention assistance and rapid re-housing assistance.
---	--

\*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.