



# CITIZENS SUMMARY

---

## Findings in the audit of Oregon County

---

### Sheriff's Controls and Procedures

As noted in our prior audit reports, significant weaknesses continue to exist in the Sheriff's accounting controls and procedures. Accounting duties are not adequately segregated, the Sheriff does not provide adequate oversight, and accounting records are not maintained in an accurate, complete, and organized manner. Some entries on receipt slips and accounting records were not legible, and error correction fluid was used on many records. Receipt slips were not issued for some monies received, monies were often not recorded on receipt slips and receipt ledgers immediately when received, the numerical sequence of receipt slips was not accounted for properly, generic receipt slips were utilized, and the method of payment was not always accurately indicated on receipt slips. Checks were not restrictively endorsed immediately upon receipt, receipts were often not deposited intact or timely, and some receipts were not deposited. Bond forms are not prenumbered, copies of bond forms issued are not always maintained, and receipt slips were not obtained when transmitting bond monies directly to the Circuit Court. The composition of receipt slips issued is not reconciled to amounts deposited or transmitted, and bank reconciliations are not prepared timely. Monthly lists of liabilities are not prepared, so liabilities are not reconciled to the balance in the Sheriff's office bank account, and an unidentified balance of almost \$6,000 has accumulated in the bank account. Some monies received were not disbursed on a timely basis, and some had never been disbursed.

---

### Sheriff's Accounts Receivable and Paper Service Fees

As noted in our prior audit report, the Sheriff's office does not adequately bill, pursue collection of, or track amounts due to the office for inmate board bills and transportation. Audit staff identified three board bills totaling \$680 which had been prepared but not mailed, and \$8,821 in unbilled housing and medical expenses for one inmate. The Sheriff does not attempt to collect unpaid bills by following up with phone calls or letters. A schedule of civil paper service fees and mileage has not been established and the Sheriff's office lacks a procedure to track and follow up on payee under/overpayments.

---

### Public Administrator's Controls and Procedures

The Public Administrator did not request fees for his services during 2011 and 2010 for some wards and estates, including the three wards/estates with the largest cash balances. For those wards and estates in which fees are petitioned from the court, the Public Administrator estimates a fee amount but does not prepare any documentation to support the fees. Caregivers are given checks for spending money, groceries, and other personal items, but the Public Administrator does not always obtain adequate supporting documentation, making it difficult to ensure monies are appropriately spent on behalf of the wards. Attorneys are not required to submit invoices or other documentation supporting fees charged for preparing annual settlements and providing other services on behalf of wards and estates.

Senior Citizens Board	As noted in our prior audit report, the Senior Citizens Board has contracts with the entities to which it provides funding which are not signed by the appropriate parties and do not specify the amount of funding to be provided, the services to be performed, and the length of the contract.
Sheriff's Employee Compensatory Time	As noted in our prior audit report, compensatory time earned by Sheriff's office deputies and dispatchers is not calculated in accordance with county policy or the Fair Labor Standards Act of 1938, so some employees earned more compensatory time than required and some earned less. The County Clerk does not maintain centralized records of compensatory time for Sheriff's office employees, and neither the Sheriff nor the County Clerk conducted an adequate review of compensatory time earned and used and the balances recorded on employee timesheets, so errors were not detected.
Computer Controls	Passwords are not required to be periodically changed in some county offices, and a security control is not in place in some county offices to shut down computers after a certain period of inactivity and to detect or prevent incorrect login attempts. Data is not backed up by the Prosecuting Attorney, the Sheriff does not store backup data at a secure off-site location, and backup data for some county offices is not tested. The county does not have formal emergency contingency plans in the event of a disaster or other disruption of services.
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**.\* However, the audit revealed serious shortcomings with the Sheriff's office.

American Recovery and Reinvestment Act (Federal Stimulus)	Oregon County did not receive any federal stimulus monies during the audited time period.
---	---

\*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.