



CITIZENS SUMMARY

Findings in the audit of Livingston County

Sheriff Controls and Procedures	The Sheriff's office does not adequately segregate accounting duties, and the Sheriff does not provide adequate oversight of financial functions and records. The office manager does not timely deposit all receipts. The Sheriff is charging an additional, unauthorized sex offender registry fee not allowed by state law. In addition, the Sheriff has been depositing these funds into the Inmate Security Fund rather than the General Revenue Fund.
Credit Cards	The County Commission approves the Sheriff's credit card statements for payment without adequate documentation for some charges. For the 6 statements audit staff reviewed, documentation was missing for 13 of 76 transactions (17 percent), totaling \$1,449 of the \$6,788 spent (21 percent).
County Collector-Treasurer Procedures	As discussed in several prior audit reports, the County Collector-Treasurer does not prepare a monthly list of liabilities and reconcile the list to the available cash balance. The reconciliation performed at our request revealed the cash balance exceeded liabilities by \$769.
Compensation	The county made additional salary payments of \$300 to each full time employee in February and March 2011, which may violate the Missouri Constitution prohibition against additional discretionary pay to government employees and officials.
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 **Good**.*

*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.