



# CITIZENS SUMMARY

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## Findings in the audit of Ste. Genevieve County

County Collector's Procedures	The County Collector had not performed bank reconciliations of the main account since June 2012 and does not monthly reconcile the protested tax account. To avoid writing insufficient funds checks in the main account, the County Collector transferred \$137,810 from the protested tax account to the main account but transferred back \$139,985 a month later. The County Collector could not explain why the main account was short in the first place or why \$2,175 more was returned to the protested tax account.
Public Administrator's Procedures	The Public Administrator does not always timely file annual settlements, in accordance with state law. Also, the Public Administrator does not assess and collect fees from the accounts of active wards and estates, so the county is not recouping any of the Public Administrator salary costs.
Fuel Usage	As noted in our prior audit report, the Road and Bridge department still needs to improve controls and procedures over fuel use and purchases. Although the road and bridge supervisor maintains a log of fuel pumped, he does not reconcile fuel pumped to fuel purchased each month.
Senate Bill 40 Board	The Senate Bill 40 (SB40) Board does not prepare a formal budget for the Donation Fund, as required by state law, and does not have written contracts with two entities to which it provides funding, making it more difficult to ensure tax payer monies are spent for their intended use. The SB40 Board does not issue receipt slips for donations received and does not maintain a detailed record of donation receipts.
Computer Controls	The Public Administrator does not require passwords to log on to her computer, and in the offices of the Sheriff, Recorder of Deeds, Prosecuting Attorney, and Assessor, passwords do not have to be changed periodically. Also, the Sheriff, Recorder of Deeds, Assessor, and Public Administrator have no security control to shut down computers after a certain period of inactivity and to detect or prevent incorrect login attempts. 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 or other disruption of services.
Closed Meetings and Minutes	As noted in our prior audit report, the County Commission did not always comply with the Sunshine Law. The County Commission did not document its reasons for closing three meetings and did not maintain minutes for three other closed meetings. The County Commission closed one meeting to discuss the importance of maintaining equipment in good working order and closed another meeting to discuss the importance of placing warning signs in road construction zones; the Sunshine Law does not allow either of these topics to be discussed in closed session.

Sheriff's Procedures	The Sheriff's office does not perform a periodic physical inventory of all seized property and reconcile the results to seized property records. The Deputy Office Clerk has not been routinely following up on outstanding checks for the inmate account. At December 31, 2012, 133 checks totaling \$2,314 had been outstanding for over a year, with some dating back to 2009.
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**.\*

\*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.