



CITIZENS SUMMARY

Findings in the audit of Scotland County

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| Financial Liabilities | The county may not have sufficient funds to pay outstanding liabilities of \$227,974. The county owes \$49,408 for unpaid salary amounts relating to a statutory change affecting the base salary amount paid to elected county officials. The county also owes \$178,566 pursuant to a court judgment issued in February 2013; the county is appealing the decision, but no decision had been rendered as of September 25, 2013. |
| Sheriff's Controls and Procedures | As noted in our prior audit report, monies are often not recorded on receipt records immediately upon receipt, and the method of payment is not always accurately recorded on receipt slips and reconciled to the composition of deposits. Checks are not restrictively endorsed immediately upon receipt, the numerical sequence of receipt slips is not accounted for properly, and receipts are not deposited intact. The Sheriff's office sells phone cards but does not always deposit or disburse the monies collected on a timely basis. The Sheriff's office bills other entities for boarding prisoners and bills civil process fees and mileage, but does not adequately follow-up to ensure all payments are received. Inmate monies on-hand did not always agree with the computerized log totals, and these differences were not always explained. The computerized inventory control log of seized property and evidence does not always document the release or disposition of such property, evidence bags do not always document the correct case number, and periodic physical inventories are not documented. |
| County Procedures | As noted in our prior audit report, the county does not effectively monitor road and bridge department fuel use. Fuel logs are not always complete or accurate, and significant differences between fuel purchases and fuel usage exist. In 2012, bulk fuel purchases exceeded reported bulk fuel usage by 7,203 gallons, but the county's reconciliation process and follow-up procedures are not sufficient, making it difficult to identify any misuse of fuel. The Salary Commission did not meet in 2007 or 2009, as required by state law. |
| Computer Controls | The Recorder of Deeds does not require passwords to log on to the computer system, the County Collector, County Clerk and Sheriff do not require passwords to be changed periodically, and Sheriff's office employees share passwords. The County Clerk, County Treasurer, and Sheriff do not have security controls in place to detect or prevent incorrect log-on attempts, and the computers in the County Collector's office and the Recorder of Deeds' office are not locked after a certain period of inactivity. The Sheriff's office does not store backup data at an off-site location, leaving the backup data susceptible to the same damage as the data on the computer. |

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| 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 **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.

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