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CITIZENS SUMMARY

Findings in the audit of Randolph County

Property Tax System	The County Clerk does not prepare or verify the accuracy of the current or delinquent tax books, and the County Collector did not retain the current tax books for the year ended February 28, 2013. Neither the County Clerk nor the County Commission adequately reviews the financial activities of the County Collector. The County Clerk does not maintain an account book or other records summarizing property tax transactions, and the County Clerk and the County Commission do not verify the accuracy and completeness of the County Collector's annual settlements, so errors and irregularities on the annual settlement could go undetected.
Sheriff's Controls and Procedures	As noted in our prior audit report, the Sheriff does not adequately segregate accounting duties and does not perform a supervisory review of accounting records. The Sheriff maintains profits from commissary sales outside the county treasury and used \$27,035 of these funds to purchase items for the benefit of prisoners and the Sheriff's office which were not approved by the County Commission and were not handled through the normal county procurement and budget process. As of September 30, 2013, there was approximately \$6,700 remaining in the commissary account which should be distributed to the Inmate Prisoner Detainee Security Fund. The Sheriff's office does not always document the release or disposition of property on the seized property log and has not conducted a physical inventory of all seized property. The Sheriff's office does not have up-to-date written agreements with other political subdivisions for the boarding of inmates. The most recent agreements with Macon and Monroe counties were entered into in 2006 and specify a \$30 per night billing rate, but the county currently bills these counties \$35 per night.
Prosecuting Attorney's Liabilities	The Prosecuting Attorney's office clerk does not prepare monthly lists of liabilities and reconcile them with cash balances.
Payroll Controls and Procedures	The county overpaid \$25,384 in health and dental insurance premiums for 16 employees who had terminated their employment. Two employees remained on the county health insurance policy as long as 11 and 12 months after termination of their employment. The County Clerk does not maintain records of leave accruals, usage, and balances for employees of the Sheriff's office, and the County Clerk does not review leave balances reported on Sheriff's employees timesheets for accuracy and compliance with county policy. Sheriff's employees working in excess of 160 hours in a 28 day period earn compensatory time that is not authorized in the county's policy. County policy authorizes compensatory time or overtime for deputies working in excess of 171 hours in a 28 day period.

Public Administrator's Annual Settlements	The Public Administrator does not timely file annual settlements. All annual and final settlements filed for 10 of the 90 wards or estates reviewed were filed after the Probate Clerk's due date, including two that were filed 5 to 6 months after the due date.
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.

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