



Thomas A. Schweich
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of St. Clair County

Sheriff Controls and Procedures

The Sheriff has not adequately segregated accounting duties for the inmate account, and adequate supervisory reviews of accounting records are not performed. Sheriff's office personnel do not prepare monthly lists of liabilities to reconcile to the available cash balances for inmate and canteen bank accounts. Clerks do not timely deposit monies received into the inmate and fee bank accounts. The Sheriff's office does not maintain complete and accurate logs or conduct periodic inventories of seized properties. Some items were not included in the logs, some were stored in unsecured locations, one item could not be located, several items were not tagged for identification to a specific case, and several other items had been held for more than a decade, with some dated back to 1989.

Jail Operations

The Sheriff does not adequately track the profit and loss from sales of commissary items. Audit staff noted errors in the commissary ledger, including a check for \$1,332 and the related profits of \$200 which were not included in the ledger so the profits were not disbursed to the County. The Sheriff purchases telephone cards for \$5 each and sells them to inmates for \$10 each but does not maintain adequate records for cards purchased, sold, and on hand. As noted in our prior audit report, the Sheriff's office does not maintain a running inventory of commissary items which could be compared to actual inventory on hand. Neither the county nor the current Sheriff solicited bids for prisoner meals or performed a cost analysis comparing the cost of preparing the prisoner meals versus outsourcing the meals. The county holds some inmates for other counties and cities but does not adequately bill, pursue collection of, or track amounts due from other counties and does not bill cities within St. Clair County for the boarding of prisoners. Amounts due from other counties for billings made prior to August 2012 totaling \$2,515 had not been collected as of June 30, 2013. Due to a computer crash in February 2013 the Sheriff's office was unable to document amounts due for prisoners boarded between August 2012 and February 2013, and \$1,785 is due from other counties from March through June 2013 which has not been billed.

Prosecuting Attorney Segregation of Duties and Adjustments

As noted in our prior audit reports, the Prosecuting Attorney does not adequately segregate the duties of receiving, recording, and transmitting monies. The Prosecuting Attorney does not account for the numerical sequence of receipt slips, and there is no independent approval of, or adequate documentation for, adjustments posted to the computerized accounting system.

Addition and Abatement Process

The County Collector enters additions and abatements into the property tax system, but neither the County Clerk nor the County Commission adequately reviews the additions and abatements entered or reconciles them to the addition and abatement information prepared by the County Assessor.

Moreover the County Collector has unlimited access rights in the property tax system, which allows changes to be made to individual tax records, but, because she is responsible for collecting tax monies, good internal controls require she not be able to alter or delete tax rates, assessed values, and property tax billings.

Public Administrator's Salary	The Public Administrator has been receiving both a salary and fees, but statutory provisions require public administrators to decide whether to receive either a salary or fees.
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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