



CITIZENS SUMMARY

Findings in the audit of Maries County

Sheriff Controls and Procedures

The Sheriff's office does not prepare bank reconciliations, does not maintain book balances, and does not identify or reconcile liabilities with cash balances for any bank account. The Sheriff has not adequately segregated accounting duties, and does not conduct an adequate supervisory review of accounting records. Office personnel do not always indicate the method of payment received on receipt slips for the bond account and do not reconcile the composition of receipts to the composition of deposits. The Sheriff's office collects \$100 to process applications for new concealed carry weapon permits, \$38 of which is disbursed to the Missouri State Highway Patrol for a federal background check, but the Sheriff's office does not disburse the other \$62 to the County Treasurer as required by state law. The Sheriff's office typically collects a fee prior to performing civil paper service and sends bills for mileage and any remaining fees once the papers have been served, but no one documents which payments have been received and no follow up is performed on unpaid amounts; therefore, the amount still owed cannot be determined. Neither the county nor the Sheriff properly solicited bids or maintained sufficient documentation for the purchase of two patrol vehicles and one truck, and the Sheriff initially overpaid for the patrol vehicles but was refunded \$8,346 for each vehicle.

Sheriff Commissary Account

The Sheriff's office does not issue receipt slips for inmate monies received and does not reconcile receipts recorded on the commissary log to deposits. Monthly bank reconciliations are not performed, liabilities are not reconciled with cash balances, and no independent review of the bank statement is performed. In September 2010, the Sheriff's office received \$20,000 from the Department of Justice Equitable Sharing program related to a federal asset seizure and deposited these monies into the commissary account, but state law requires the Sheriff to pay such monies into the county treasury. It appears the Sheriff's office used at least \$16,300 to purchase equipment without the approval of the County Commission.

Seized Property

None of the 4 inventory logs maintained by the Sheriff's office included a complete listing of all seized property currently on hand. We selected 15 items from the inventory logs to review and could not locate 6 of the items. The Sheriff's office did not maintain a complete record of all seized property sold at the October 2012 Sheriff's sale, and 23 evidence release forms had not been signed by the Judge and/or the Prosecuting Attorney to document approval to sell the property. A similar condition was noted in our prior audit report.

Property Tax System

As noted in at least our 4 prior audit reports, neither the County Clerk nor the County Commission review the financial activities of the County Collector. The County Clerk does not maintain an account book or other records summarizing property tax transactions each month, and neither the County Clerk nor the County Commission performs procedures to verify the accuracy of the County Collector's annual settlements, which increases the risk of loss, theft, or misuse of property tax monies going undetected.

Prosecuting Attorney Fees	The Prosecuting Attorney's office is charging less in bad check fees than required by state law. Our review of 15 bad check fees found the Prosecuting Attorney's office collected fees totaling \$230, but \$575 should have been collected had state law been followed.
Officials' Salaries	Various elected officials were underpaid a total of approximately \$13,500 during 2012, and it appears these officials have likely been underpaid since at least 2009. Section 50.327, RSMo, as amended in 2007, provides the minimum amount to be paid to each elected official, but county officials have been paid salaries that were set as a percentage of the base salary amounts authorized by state statute.
Capital Assets	As noted in at least our 4 prior audit reports, procedures and records to account for county property are not adequate. The county does not have adequate procedures in place to identify capital asset purchases and dispositions throughout the year, and the county's capital asset records are not complete and up to 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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