



Thomas A. Schweich
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Andrew County

Public Administrator Controls and Procedures	The Public Administrator did not obtain or retain adequate supporting documentation for some disbursements from individual ward bank accounts. The Public Administrator did not adequately review the financial activity of some wards, resulting in non-sufficient funds and overdraft fees, and did not make one ward's rent payments timely. For 9 of the 37 wards we reviewed, the Public Administrator's case files were missing receipts, invoices, and bank statements. The Public Administrator did not timely perform bank reconciliations for some wards and did not file annual settlements for some wards for up to 4 years. On the wards' annual settlements, the Public Administrator failed to include \$3,000 of tools and equipment, automobiles, and a burial plan. The Associate Circuit Court, Probate Division did not follow up on annual settlements not filed by the required date, and the Associate Circuit Court, Probate Division review did not detect any of the described errors. The Public Administrator did not timely take action to close the estates of deceased wards, and one case remained open almost 7 years after the assets were distributed and the bank accounts closed.
Sheriff Controls and Procedures	As noted in our prior audit report, Sheriff's office personnel do not deposit fee receipts intact or timely and do not prepare a monthly list of liabilities to reconcile to the cash balance for the Sheriff's fee account. At our request, office personnel prepared a list of liabilities, and the reconciled book balance exceeded the list of liabilities by \$286, but the Sheriff's office was unable to determine to whom the excess funds were owed.
Prosecuting Attorney Receipt Procedures	The Prosecuting Attorney's office does not issue receipts for some monies received, so office personnel cannot document the amounts received from defendants or transmitted to the court. In addition, the Prosecuting Attorney's office does not always restrictively endorse money orders received upon receipt.
Computer Controls	The County Commission does not require that computer passwords be periodically changed, and there are no security controls in place to lock a computer after a specified number of incorrect logon attempts.
Property Tax System	As noted in our 2 prior audit reports, neither the County Clerk nor the County Commission adequately reviews the financial activities of the County Collector. The County Clerk does not maintain records summarizing property tax transactions and changes, and there is no evidence that the County Clerk or the County Commission verify the County Collector's annual settlements.

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 **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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