



# CITIZENS SUMMARY

## Findings in the audit of Dent County

Sheriff Controls and Procedures	The Sheriff has not adequately segregated accounting duties and does not perform supervisory reviews. The Jail Administrator does not perform monthly bank reconciliations for bank accounts and does not timely deposit monies in some accounts. The Sheriff does not adequately follow up on billings for boarding prisoners and has not turned over commissary profits to the county treasury since February 2010. The Sheriff does not have statutory authority to collect a \$10 bond processing fee.
Prosecuting Attorney Controls and Procedures	The Prosecuting Attorney does not routinely follow up on outstanding checks, and 19 checks (totaling \$1,018) had been outstanding for over a year. The Prosecuting Attorney was still maintaining an inactive restitution and bad check account used by a former official that included 51 outstanding checks (totaling \$4,401) from 2004 to 2010 and another \$11,159 in unidentified funds. The Prosecuting Attorney's office does not account for and monitor the disposition of all bad checks.
Property Tax System and County Collector Liabilities	As noted in our two prior audit reports, neither the County Clerk nor the County Commission adequately reviews the financial activities of the County Collector. The County Collector does not prepare a monthly list of liabilities and reconcile the list to the available cash balance.
County Sales Tax	The county did not properly report property tax levy reductions to the State Auditor's office for several years, used incorrect data in sales tax reduction calculations, did not properly consider prior year levy reductions results, and could not locate the 2010 calculation worksheets.
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 **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.