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CITIZENS SUMMARY

Findings in the audit of Webster County

Fuel Usage and Monitoring	<p>The county spent over \$700,000 on fuel for vehicles and equipment but does not effectively monitor fuel use. The county terminated an employee in 2009 for stealing county fuel, but did not sufficiently correct the weaknesses, and in 2011 another employee was terminated for stealing \$5,200 in county fuel. County officials did not perform adequate reviews of fuel records and made over \$40,000 in duplicate payments during 2012 and 2013 and paid \$2,225 in late fees during 2012. The fuel card user list included former employees, and the road and bridge department does not reconcile fuel dispensed or fuel purchased with fuel cards to mileage and equipment logs. Sheriff's office employees share PIN numbers, do not always enter vehicle odometer readings into the fuel system, and prepared incomplete manual fuel logs. The Sheriff does not adequately review monthly fuel card billing statements, and does not adequately account for all fuel cards. County officials could not explain why they had not noticed during their reviews of fuel billing statements that the County Clerk's former Administrative Assistant was listed as a purchaser of fuel after his termination. While the County Clerk and County Commission responded they had improved fuel procedures, it is evident by the numerous problems identified during the audit, continued improvement is needed.</p>
County Procedures	<p>Several county officials did not solicit bids for the purchase of new software and equipment during 2012. The county did not always enter into written agreements, and the Emergency Management Director and one Assistant Prosecuting Attorney do not prepare timesheets. The Sheriff purchased jail management software with Sheriff's Revolving Fund monies, which is not in compliance with state law, and did not solicit proposals for its purchase.</p>
Property Tax System Controls and Procedures	<p>County officials still have not implemented adequate controls and procedures over the property tax system despite indicating they would implement the recommendations from our 3 previous audit reports. The County Clerk does not prepare or verify the accuracy of the current or delinquent tax books. Neither the County Commission nor the County Clerk adequately reviews the financial activities of the County Collector. The County Commission and County Clerk do not review and approve property tax additions and abatements, or ensure changes were made to the property tax system.</p>
County Collector Controls and Procedures	<p>As noted in our prior audit reports, the County Collector has not adequately segregated accounting duties and independent or supervisory reviews of accounting records are not performed, and procedures for receipting, recording, and depositing monies need improvement. The County Collector also does not prepare a monthly list of liabilities and compare it to cash balances.</p>

Public Administrator Controls and Procedures	The former Public Administrator did not always timely file annual settlements and inventories of assets and did not timely notify the court of the death of a ward. The former Public Administrator did not retain adequate supporting documentation for some disbursements and has poor controls and procedures for the sale of property. The former Public Administrator did not solicit bids for auctioneer services. The former Public Administrator was negligent in her handling of one ward's funds incurring additional costs related to interest and penalties for not paying bills timely, and failing to timely deposit dividend checks.
Prosecuting Attorney Controls and Procedures	The Prosecuting Attorney has not adequately segregated accounting duties and does not perform an independent or supervisory review. The office needs to improve its procedures for receipting, recording, and transmitting monies and does not generate a monthly list of unpaid bad checks and restitution.
Recorder of Deeds Controls and Procedures	The Recorder of Deeds has not adequately segregated accounting duties and does not perform an independent or supervisory review. The Deputy Clerk does not perform bank reconciliations or maintain a running check register balance, and the Recorder of Deeds does not account for the numerical sequence of transaction numbers assigned by the computerized accounting system.
Sheriff Controls and Procedures	Jailers do not issue receipt slips for bond monies collected for other political subdivisions and do not maintain documentation to support transmittal of bond monies. Bond forms are not prenumbered. The Sheriff's seized property building was disorganized, many items were difficult to locate, and the records need improvement.
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 **Poor**.*

*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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