



**Thomas A. Schweich**  
Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of Lewis County

### Sheriff Controls and Procedures

The Sheriff has not adequately segregated accounting duties for the fee account and does not perform adequate supervisory reviews. The Office Administrator is primarily responsible for accounting duties in the Sheriff's office, and the Sheriff does not document his occasional reviews of accounting records. The Office Administrator does not timely issue receipt slips for some monies received and does not always deposit receipts intact and timely. Deputies and jailers typically collect bond monies and transmit these monies to the Office Administrator for processing, but bond forms are not prenumbered, copies of bond forms are not always retained, receipt slips are not issued when these monies are received, and there is no documentation to support the transmittal to the Office Administrator.

### Commissary Controls and Procedures

As noted in our previous audit, the Sheriff's office personnel do not prepare a monthly list of liabilities and do not maintain a record of commissary profits. At our request, the Office Administrator prepared a list of liabilities for the commissary account. The bank balance was \$6,059 more than the list of liabilities, but there is no documentation to confirm this overage is commissary profits. The Sheriff does not submit commissary profits to the county treasury, as required by state law and, during 2013, spent \$3,649 to purchase prison supplies, building repairs, and inmate medical services. The Sheriff's office also spent \$11,782 during 2013 to purchase various items and telephone cards to sell in the commissary but did not maintain a running inventory of commissary items and telephone cards or conduct periodic physical inventory counts, so loss, theft or misuse could go undetected.

### Public Administrator Controls and Procedures

Of the 35 cases requiring annual settlements to be filed with the court in 2013, the Public Administrator filed all 35 late, including 4 which had not been filed at all as of July 1, 2014. The Associate Circuit Court, Probate Division did not notify the Public Administrator of annual settlement requirements 40 days before the due date as required by law, and in some cases did not notify the Public Administrator until several months after the due date. The Public Administrator does not include real property as an asset on annual settlements, so the annual settlements are incomplete, does not file supporting documentation such as invoices with the Associate Circuit Court, Probate Division, and does not obtain adequate supporting documentation for some disbursements from ward bank accounts.

### Prosecuting Attorney Controls and Procedures

The Prosecuting Attorney does not adequately segregate accounting duties or perform and document adequate supervisory reviews of accounting records. The Prosecuting Attorney's secretary does not prepare bank reconciliations and lists of liabilities on a monthly basis. At our request, a bank reconciliation and a list of liabilities was prepared at March 31, 2014, and the bank balance exceeded the liabilities by \$181. The Prosecuting Attorney does not adequately track, monitor, and collect court-ordered restitution. Certain cases are dismissed if defendants make a donation to the Law Enforcement Restitution Fund, but there is no authority under state law to require such a donation in exchange for dismissing charges.

County Sales Tax	State law requires the county to reduce property taxes for a percentage of sales tax collected. Lewis County voters enacted a one-half cent sales tax with a provision to reduce property taxes by 50 percent of sales taxes collected, but the County Clerk has not adequately considered the excess tax collection from prior years when calculating the current year's rollback, and, at December 31, 2013, the reductions were not sufficient to offset 50 percent of sales tax monies by approximately \$47,000.
County Procedures	The county lacks effective monitoring procedures for vehicle and equipment fuel use by the road and bridge department and Sheriff's office. The Sheriff does not have adequate procedures for reviewing invoices and does not submit sufficient supporting documentation to the County Clerk's office. The county paid a software vendor \$8,010 between March and December 2012 to develop a property tax system, but the county did not solicit bids for this purchase and County Commission meeting minutes did not document discussions about the need for the purchase or the estimated cost. In addition, the county did not enter into a formal written agreement with this vendor.
Sunshine Law	The county has not adopted a policy regarding public access to county records, as required by the Sunshine Law.
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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