



**Thomas A. Schweich**  
Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of Howell County

County Collector Controls and Procedures	The County Collector did not include city tax collections totaling \$777,849 and the related charges and credits in the annual settlement for the year ended February 28, 2014. The County Collector's office does not deposit receipts intact or timely, and does not reconcile the composition of receipts to the composition of deposits. The County Collector does not retain copies of manual receipt slips issued for partial payments received and does not maintain a ledger or the amounts collected, due, and deposited. Monies received for partial payments are held in the vault until the final payment.
Property Tax System Controls and Procedures	The County Collector and his employees have access rights in the property tax system that allow changes to be made to individual tax records throughout the tax year. Because the County Collector is responsible for collecting tax monies, good internal controls require the County Collector and his employees not have access rights allowing alteration or deletion of assessed valuation and property tax information. The County Clerk does not reconcile abatement court orders to the actual changes made in the system, and the County Collector has not established adequate password controls to reduce the risk of unauthorized access to computers and data.
Sheriff Controls and Procedures	The inmate account clerk does not timely deposit receipts into the inmate account, and the Sheriff has used some commissary profits for jail expenses instead of turning over all commissary profits to the county treasury as required. In addition, the Sheriff's office has collected and retained \$2,237 between July 2009 and December 31, 2013, in medical visit fees, but the inmate's medical costs are paid from the Law Enforcement Sales Tax Fund, and the medical fee is intended to partially reimburse the county for these costs. The Sheriff's office personnel do not prepare monthly lists of liabilities to reconcile to the cash balances for the inmate account and the seized monies account. At our request, lists of liabilities were prepared, and we identified a \$21 shortage in the inmate account and a \$1,100 shortage in the seized monies account. Sheriff's office personnel determined the \$1,100 shortage occurred due to a duplicate disbursement that they are in the process of recouping.
Public Administrator Controls and Procedures	The former Public Administrator did not always file annual settlements timely in compliance with state law, and the current Public Administrator did not always timely file inventories of assets. In addition, the former Public Administrator did not always obtain court approval for some fees and did not consistently assess fees from the accounts of some wards. The current Public Administrator did not always issue receipt slips for monies received, deposit receipts timely, and indicate the method of payment or date received on receipt slips issued.

Fuel	The road and bridge department does not reconcile logs of fuel dispensed from bulk fuel tanks to fuel purchased or review logs for reasonableness. We reviewed the logs and purchase invoices for one bulk fuel tank for 2013 and identified 3,987 gallons of fuel unaccounted for.
Senate Bill 40 Board Cash Reserves	The Senate Bill 40 Board has accumulated a cash balance of \$552,000, which is more than 3 times the total operating disbursements for 2013, and has no specific plans for its use.
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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