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CITIZENS SUMMARY

Findings in the audit of Clinton County

Financial Condition	As noted in our prior audit, the financial condition of the General Revenue Fund remains poor. The ending cash balance is expected to decline from approximately \$6,000 at December 31, 2013, to \$385 at December 31, 2014. In order to make payroll obligations, the county transferred \$10,000 from the Tax Maintenance Fund to the General Revenue Fund in October 2013, and made an early turnover of tax collections of \$35,000 to the General Revenue Fund in November 2013.
Prosecuting Attorney's Controls and Procedures	Payments made by mail are not receipted or recorded immediately, receipts are not deposited timely, and checks are not restrictively endorsed immediately upon receipt.
Sheriff's Commissary Profits	The Sheriff maintains profits from commissary sales outside the county treasury and uses these monies to purchase items for the benefit of prisoners and the Sheriff's office. As of December 31, 2013, there was approximately \$3,500 of profits remaining in the commissary account that should be distributed to the Inmate Prisoner Detainee Security Fund.
Computer Controls	The County Assessor, Prosecuting Attorney, Ex Officio Recorder of Deeds, and County Treasurer have not established adequate password controls to reduce the risk of unauthorized access to computers and data.
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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