



Thomas A. Schweich
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Iron County

Sheriff Controls and Procedures

The Sheriff has not adequately segregated accounting duties and an adequate supervisory review of the accounting records is not performed. The Sheriff's office does not prepare bank reconciliations and does not identify or reconcile liabilities with cash balances for any of the 3 office bank accounts. We reviewed the accounts and found \$1,423 in unidentified monies in the civil bank account, \$112 in unidentified monies in the bond account, and \$660 in unidentified monies in the commissary bank account. The Administrative Assistant did not issue a receipt slip for approximately \$1.2 million received from a Sheriff's sale in December 2013, and did not issue receipt slips for another \$4,430 received in 2013. The Administrative Assistant and Jail Administrator do not properly account for receipt slips, and Sheriff's office personnel do not consistently note the method of payment on receipt slips and do not restrictively endorse checks until deposits are prepared. Commissary receipt slips do not accurately record receipts for the commissary account, and the Jail Administrator does not deposit commissary receipts timely or intact. The Sheriff does not track profit and loss from the sales of commissary items, including telephone cards, does not maintain adequate inventory records, and does not maintain documentation to support deductions from inmate account balances. The Sheriff maintains profits from calendar sales and vending machine commissions in a bank account outside the county treasury, and the Sheriff and the County Treasurer do not have proper controls and procedures in place to track, and ensure timely collection of amounts billed to cities for boarding of prisoners.

Prosecuting Attorney Controls and Procedures

The Prosecuting Attorney has not adequately segregated accounting duties and an adequate supervisory review of the accounting records is not performed. The Prosecuting Attorney's office does not maintain a complete record of receipts and does not reconcile receipts to fees transmitted. We could not trace 10 receipt slips, totaling \$310, to a fee report, and there were \$1,988 in payments on the fee reports to the County Treasurer that were not on the computer system reports. The Prosecuting Attorney's office does not have adequate procedures to account for and monitor the disposition of all bad checks submitted to the office for collection.

Property Tax System Controls and Procedures

The County Collector has access rights in the property tax system that allows changes to be made to individual tax records throughout the tax year and the County Clerk does not reconcile addition and abatement court orders for personal property to the actual changes made in the property tax system. The County Clerk does not prepare or verify the accuracy of the delinquent tax books prepared by the County Collector and the County Clerk did not prepare the land and personal, railroad and utility, and back tax aggregate abstracts timely for the 2013 tax year.

Public Administrator Controls and Procedures	As noted in our prior audit report, the Public Administrator does not always timely file annual settlements or status reports and did not assess or collect fees from the accounts of some wards and estates. We determined 19 of the 29 cases (66 percent) with annual settlements or status reports due during 2013 did not have a settlement or report filed. In addition, the Associate Circuit Court, Probate Division does not timely notify the Public Administrator prior to filing deadlines or follow up on settlements and reports not filed.
Senate Bill 40 Board	The Board had accumulated \$678,000 as of December 31, 2013, and does not have specific plans for its use. The Board has not segregated accounting duties and does not provide adequate oversight of the accounting records. The Board Treasurer is responsible for all accounting duties, and the Board President routinely signs checks in advance (2 signatures required).
Tax Maintenance Fund	The County Collector paid \$200 in bonuses to her employees from the Tax Maintenance Fund, which appears to violate the Missouri Constitution. She also paid the Deputy County Collector \$95 per month to reimburse her for insurance premium costs and \$100 for cleaning the office but these payments were not reported on the employee's W-2 forms. The County Collector issued herself 4 checks for travel advances totaling \$950 and also reimbursed herself for meals at local restaurants during the year ended February 28, 2014, but did not properly account for supporting documentation and funds remaining from travel advances. The County Collector did not mark invoices paid or allow them to be matched to actual payments from the Tax Maintenance Fund and some disbursements made were not necessary expenses to carry out the duties of the office.
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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