



Thomas A. Schweich
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Scott County

Prosecuting Attorney Controls and Procedures	The Prosecuting Attorney has not established adequate procedures for receipting, recording, and depositing monies. The clerks do not issue manual receipt slips for all monies received, do not always document adequate receipt information for all monies received, and do not always restrictively endorse money orders immediately upon receipt. The restitution clerk does not always deposit monies intact and timely, and does not always deposit restitution monies before disbursements are made to the applicable party. The restitution clerk also does not prepare monthly lists of liabilities for the restitution bank accounts, and consequently, liabilities are not compared to the reconciled bank balances. The Prosecuting Attorney has not adequately segregated accounting duties or performed supervisory reviews of accounting records. Restitution monies are not always timely disbursed and the Prosecuting Attorney has not established procedures to routinely follow up on outstanding checks.
Sheriff Commissary Account	The Sheriff has not adequately segregated accounting duties or performed supervisory reviews of accounting records relating to inmate monies. Office personnel do not prepare monthly lists of liabilities for the inmate account, and consequently, liabilities are not compared to the reconciled bank balances. The Sheriff's office has not turned over to the county treasury all profits earned on commissary and telephone card sales, inmate identification bracelet fees, and interest earned on the bank account. The Sheriff's office has not made adequate efforts to review and resolve old inmate commissary accounts. As of December 31, 2013, 357 inmates had inactive accounts totaling \$3,571. Also, the Sheriff's office is collecting a \$3 inmate identification bracelet fee that is not allowable by state law.
Sales Taxes	The county, as noted in our prior audit report, has exceeded the statutory maximum for general sales taxes allowed by Section 67.505, RSMo, by 1/2 of 1 percent. The county has imposed 2 sales taxes, totaling 1 percent, which exceeds the statutory maximum allowed. Additionally, the county has not properly reported property tax levy reductions to the State Auditor's office since 2009. The county has reported the sales tax rollback as a voluntary rollback.
Public Administrator's Annual Settlements	The Public Administrator does not timely file annual settlements, and 13 of the 14 settlements we reviewed were filed after the due date, including one settlement that was filed approximately 17 months after the due date.
Computer Controls	The County Commission has not established adequate password controls to reduce the risk of unauthorized access to computers and data. Employees of the County Collector's office and the County Clerk's office use the same shared passwords when accessing the computers in the respective offices. Sheriff's office employees are not required to change their password periodically and the passwords used to access the computers in the County Collector's office also are not required to be changed periodically.

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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