



**Thomas A. Schweich**  
Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of Dallas County

Sheriff Accounting Controls and Procedures	Controls and procedures for receipting, recording, transmitting, and depositing bond monies are poor. As a result, the Sheriff's office could not account for some cash bonds totaling \$1,055. The Sheriff has not established adequate segregation of accounting duties or review and approval procedures. Receipting and depositing procedures performed by the Chief Administrator are in need of improvement, and the controls and procedures for receipting and recording concealed carry weapon fees by the Chief Deputy are not sufficient. In January 2014, the Sheriff selected a vendor to provide commissary items to inmates, but did not enter into a written agreement with the vendor. In addition, the Sheriff does not properly control his signature stamp.
Sheriff Seized Property and Inmate Monies	As noted in our prior 2 audits, the Sheriff has not implemented procedures to periodically review cases and dispose of related seized cash. In addition, a physical inventory of all seized property has not been conducted since January 2011. Also, property intake forms completed when an inmate is booked into the jail are not prenumbered and both the inmate and officer did not always sign them at the time of arrest or release. The Sheriff did not handle inmate monies consistently.
County Procedures	County employees prepare multiple records regarding fuel use, but do not always complete the records properly and use them to reconcile to fuel billings. The Sheriff and 3 of his deputies use their county vehicles to transport family members to work, school, and daycare, against county policy. In addition, 20 employees of the Sheriff's office carried forward a total of 1,828 in vacation hours from December 2013 to January 2014, and the county had no documentation approving the carryover of this leave.
County Assessor Controls and Procedures	County Assessor's office personnel issue unofficial generic receipt slips rather than official prenumbered receipt slips for plat book receipts, and receipt slips are not issued for other types of monies received. The method of payment is not always indicated on the receipt slips. Our review of receipts and transmittals identified \$60 in cash received that was apparently not transmitted to the County Treasurer. The County Assessor's office also does not prepare monthly reports of fees as required by law.
Prosecuting Attorney Controls and Procedures	The Prosecuting Attorney's clerk does not timely transmit bad check and criminal restitution to victims and bad check fees to the County Treasurer. The Prosecuting Attorney has not established adequate procedures to ensure charges are filed timely with the court for unresolved bad check complaints. Additionally, the Prosecuting Attorney's office does not generate a monthly list of unpaid bad checks and restitution, and is not proactive in identifying cases with unpaid receivables.

Public Administrator Controls and Procedures	The Public Administrator does not adequately review the annual settlements prepared by attorneys, and she filed some incomplete or inaccurate annual settlements filed with the Associate Circuit Court. The Associate Circuit Court does not perform sufficient reviews of the annual settlements, and as a result, the same errors and omissions also went undetected by the court.
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**.<sup>\*</sup> However, the audit revealed serious shortcomings with the Sheriff's office.

<sup>\*</sup>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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