



John Watson
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Washington County

Revised Report	This report was originally issued in February 2015 with some inaccurate information. A revised report was issued in April 2015.
Rock Purchases	The county does not maintain documentation detailing job site locations in relation to quarry locations even though the county accepted rock bids based on the combination of rock price and location in relation to the job site. The county purchased approximately \$20,000 of certain types of rock not included on any bid received by the county.
Disbursements	The county did not solicit bids for the purchase of a snow plow truck, jet fuel, and Sheriff's firearms totaling \$326,573. In addition, the county did not retain supporting documentation for a \$10,375 firearms purchase, and the County Commission paid a monthly cellular phone bill with a \$900 past due balance even though the County Commission indicated there was uncertainty about the amount due.
Personnel Issues	The county did not require 29 employees to forfeit their vacation leave after the leave was not used by December 31, 2013, in violation of the County Personnel Policy Handbook. In addition, 16 employees were in violation of the compensatory time balance policy as of January 31, 2014. Also, county officials did not compensate an employee in accordance with county policy, and did not establish clear expectations regarding hours to be worked or sufficiently supervise this employee's work.
Sheriff's Controls and Procedures	The Sheriff has not adequately segregated the duties of receiving, recording, depositing, and disbursing monies, and reconciling the general account. A documented independent and/or supervisory review of the accounting records is not performed. The Sheriff uses a mileage rate schedule that has unreasonable standard mileage charges for some locations. The Sheriff also does not maintain a record of accrued costs and there are no procedures in place to monitor and follow up on these costs to ensure payment is properly received for the services billed. The Sheriff has not entered into written agreements with surrounding counties for the boarding of inmates detailing the inmate housing rate to be paid, the services to be provided, or any required notification for emergency or non-routine situations.
Commissary	The Sheriff has not adequately segregated the duties of receiving, recording, and depositing receipts, disbursing funds, and reconciling the commissary account. The office manager, who also performs all other accounting duties in the Sheriff's office, performs all of these duties. Also, the Sheriff does not perform a documented independent and/or supervisory review of the accounting records. In addition, the Sheriff does not have procedures in place to identify and reconcile month-end liabilities to the commissary account balance.
County Collector's Controls and Procedures	The County Collector has not adequately segregated the accounting duties in his office and does not document his review of bank reconciliations and deposits prepared by the deputy clerk. The County Collector does not file

	his annual settlements with the county timely. In addition, the County Collector does not maintain a listing of liabilities.
Prosecuting Attorney's Restitution	The Prosecuting Attorney does not keep an accurate restitution accounts receivable listing and does not review the listing timely. Of the 11 cases we reviewed, 3 cases totaling \$18,033 should have been removed from the list because the balances were paid in full. Additionally, another 4 cases totaling \$125,407 should have been removed because the Presiding Judge ordered the write off of restitution because the defendant had served more than 120 days in a state correctional facility.
Capital Assets	Various capital assets were not recorded on the capital asset listing properly, and a plotter and stand was listed on the capital asset listing for the County Assessor even though it was traded in on a new plotter in January 2012. The county also does not reconcile capital asset records from year to year and does not always tag or otherwise identify capital assets as county property.
Sunshine Law	The County Commission discussed topics during 2 closed meetings that were not allowable by law.
County Assessor's Office	The County Assessor could not find some requested receipt slips and transmittal records. In addition, the County Assessor does not always transmit receipts to the County Treasurer intact and does not restrictively endorse checks upon receipt.
Public Administrator	The Public Administrator currently faces 2 felony charges (abuse of a person receiving health care and stealing) which were filed on November 10, 2014, and a preliminary hearing is scheduled in February. The allegations pertain to a time period prior to her taking office as Public Administrator effective January 1, 2013. She continues to serve as Public Administrator pending resolution of the charges.
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.

All reports are available on our Web site: auditor.mo.gov