



# CITIZENS SUMMARY

## Findings in the audit of Hickory County

Sheriff's Controls and Procedures	The Sheriff's department does not follow established procedures regarding inmate monies, and procedures to track inmate balances are not adequate. The Sheriff housed 268 inmates in 2014, but there is no record of how much inmate money was handled. In addition, the department logs all civil service papers to be served but does not require payment before service is performed, no reconciliation of papers served to monies received is performed, and no follow up on unpaid amounts is performed. Further, the Sheriff does not calculate mileage reimbursement based on actual mileage traveled as required by state law. Monies receipted are not reconciled to monies deposited, the Sheriff does not deposit monies collected timely, and the Sheriff's master listing of seized property does not contain all property maintained.
County Credit Purchases	The county does not always obtain sales slip receipts to ensure fuel purchases are made by county employees. In addition, the Sheriff's department does not reconcile amounts billed to its fuel logs to ensure all charges are appropriate.
Vehicle Usage	The Sheriff and some of his deputies have used county patrol vehicles for personal use but do not document personal mileage. The county does not have a comprehensive written vehicle use policy. Personal use can result in significant potential liability for the county and unnecessary fuel costs.
Computer Controls	Employees in several county offices are not required to periodically change their passwords.
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 **Good**.\*

\*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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