



**John Watson**  
Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of Barry County

Developmentally Disabled Board	During 2014, the Developmentally Disabled Board's (Board) accumulated cash reserve increased to \$1,043,045, which represents more than 3 years of funding for nonprofit organizations and other disbursements. The Board does not have any specific plans for the money, but is concerned about potential cuts to services at the state and federal level. Despite the significant accumulated cash balance, the Board continues to assess a property tax rate slightly less than the maximum allowed. In addition, budget documents overstate expected disbursements and do not include all monies held by the Board, understating the anticipated ending cash balance. The Board overestimated disbursements in its 2014 budget by approximately \$400,000, and did not include certificates of deposit and money market accounts totaling approximately \$520,000, underestimating the ending cash balance by over \$1,000,000. In addition, bank reconciliations are not formally performed or documented.
Property Tax System Controls and Procedures	The County Collector does not reconcile the composition of receipts on the daily abstract to the composition of deposits. All of the County Collector's employees use the same password to access office computers, and the password is not required to be changed periodically. Further, the County Clerk does not maintain an account book or other records summarizing property tax charges, transactions, and changes in order for the County Clerk or the County Commission to review the financial activities of the County Collector.
Sheriff Inmate Monies	The Sheriff's office does not always follow established procedures for documenting inmate cash balances upon incarceration. The Sheriff also does not have procedures to ensure all inmate monies are refunded upon release. As of December 31, 2014, the Sheriff's office was holding approximately \$848 for 342 inactive inmates. While inmate monies kept in the cash box are refunded to the inmate upon release, monies from the inmate commissary account are only refunded upon request by inmates after their release.
Prosecuting Attorney Controls and Procedures	The Prosecuting Attorney has not adequately segregated accounting duties or performed an adequate supervisory review of the accounting records. One clerk has the ability to receipt payments, post transactions and adjustments to the accounting system, and prepare the transmittal to the County Treasurer. In addition, the Prosecuting Attorney does not review and approve transmittals or adjustments to the system.
County Assessor Controls and Procedures	Two employees are primarily responsible for collecting, receipting, and transmitting monies received to the County Treasurer, but the County Assessor does not perform independent or supervisory reviews of the accounting records. In addition, receipt slips are not issued in the order of receipts received, receipt slips are not transmitted to the County Treasurer

in sequence, and no procedures are in place to ensure the numerical sequence is accounted for. In addition, the method of payment is not always recorded on the receipt slips. Thus, the composition of receipts is not reconciled to the composition of transmittals to the County Treasurer.

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**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 <b>Good</b> .*
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\*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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