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CITIZENS SUMMARY

Findings in the audit of Howard County

Prosecuting Attorney's Controls and Procedures	The Prosecuting Attorney has not established adequate segregation of accounting duties. The office does not prepare accurate bank reconciliations, maintain running check register balances, prepare lists of liabilities, or reconcile liabilities to the adjusted bank balance. Office personnel do not generate or prepare monthly lists of unpaid bad checks and restitution, and are not proactive in identifying and following up on cases with unpaid amounts.
Sheriff's Controls and Procedures	The Sheriff has not established adequate segregation of accounting duties and does not document his review of accounting records. The Sheriff has not established adequate procedures to identify amounts due for serving civil papers, and no follow up is performed on unpaid amounts.
Public Administrator's Disbursements	The Public Administrator did not obtain documentation for some monies provided to wards and for other disbursements from ward bank accounts. During the period between June 1, 2013, to May 31, 2014, 60 checks totaling \$5,690 were written to one ward for personal expenses; however, the Public Administrator did not have the ward sign a receipt indicating these monies had been received. Twelve checks totaling \$1,200 were issued to a grocery store on behalf of the ward; and although the Public Administrator requires documentation from the ward to support the items purchased, no documentation was on file for 4 of these checks.
Road and Bridge Sales Tax	Despite similar concerns in the prior audit, the county does not separately account for and track road and bridge capital improvement sales tax receipts and their disbursement in accordance with state law.
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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