



# CITIZENS SUMMARY

## Findings in the audit of Schuyler County

Sheriff Controls and Procedures	A master listing of all seized property is not maintained. The Sheriff's office does not maintain adequate records over inmate monies nor do office personnel always issue receipt slips immediately upon receipt of monies received after regular office hours. Additionally, checks and money orders are not restrictively endorsed immediately upon receipt, and some fuel and mileage logs for county-owned vehicles were missing.
County Collector Controls and Procedures	The County Collector allows the County Clerk and the County Treasurer to collect property taxes, resulting in inappropriately segregated duties. The County Collector, the Deputy County Collector, the County Treasurer, and the County Clerk use the same password to access a County Collector's office computer.
Information Systems Backup	The Prosecuting Attorney does not back up computer data. The Recorder of Deeds and County Assessor do not store backup files at an off-site location. The County Assessor's office computers contain the databases for the property tax system shared by the County Assessor, County Clerk, and County Collector's offices, leaving those offices at risk if data could not be recovered.
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.