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CITIZENS SUMMARY

Findings in the audit of Nodaway County

Sheriff's Commissary Controls and Procedures	The audit revealed serious shortcomings with the Sheriff's department. Receipt and disbursement duties for the Sheriff's commissary account are not adequately segregated, and an adequate supervisory review of the accounting records is not performed. Bank reconciliations for the commissary account are not performed, a running checkbook balance is not maintained, and a monthly list of liabilities is not prepared. Commissary account checks are printed with the electronic signature of the former Jail Administrator. Sales tax on commissary sales was not remitted to the Missouri Department of Revenue timely and sufficient records were not retained to ensure sales tax was collected on all sales. Additionally, commissary receipts are not always deposited timely and the Sheriff has not turned over commissary profits to the county Inmate Prisoner Detainee Security Fund. In addition, accounting records for commissary transactions prior to June 1, 2014, were not always retained, and thus, audit staff are unable to determine if commissary profits were accounted for properly.
Sheriff's Controls and Procedures	The Sheriff does not ensure fees collected are disbursed timely to the County Treasurer. The Sheriff's department does not track civil and criminal process papers served or reconcile papers served to monies received to ensure all paper service fees have been accounted for.
County Sales Tax	The county did not properly report property tax levy reductions to the State Auditor's office for several years and levy reductions reported did not agree to the amounts calculated by the County Clerk. In addition, the County Clerk used an incorrect tax rate ceiling in the sales tax reduction calculations.
Road and Bridge Fuel	The road and bridge department does not have a procedure in place to reconcile fuel usage to fuel purchased.
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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