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CITIZENS SUMMARY

Findings in the audit of Grundy County

Prosecuting Attorney's Controls and Procedures	<p>The Prosecuting Attorney has not adequately segregated accounting duties or performed supervisory reviews of accounting records. Proper controls or procedures for receipting, depositing, and transmitting monies have also not been established and bank reconciliations are not prepared on a monthly basis. The Prosecuting Attorney's office does not have adequate procedures to ensure charges are filed timely with the court for unresolved bad check complaints, and adequate procedures are not in place to ensure sufficient information is obtained for the prosecution of bad checks. Procedures are not adequate to ensure restitution amounts entered into the accounting system and collected by the Prosecuting Attorney's office agree to court-ordered restitution amounts and there are no established procedures to routinely follow up on outstanding checks.</p>
Sheriff's Controls and Procedures	<p>The Sheriff has not adequately segregated accounting duties and does not perform adequate supervisory reviews of the accounting records. The Sheriff's office does not prepare complete and accurate bank reconciliations for the commissary bank account to ensure accounting records agree with bank records and liabilities are not reconciled to available cash balances. The Sheriff's office has not established procedures to dispose of seized property, and does not conduct periodic physical inventories of seized property. The Sheriff's office does not maintain adequate records to account for net proceeds earned on telephone card sales to inmates in the county jail, and net proceeds are not disbursed timely to the County Collector-Treasurer.</p>
Ambulance Department's Controls and Procedures	<p>The Ambulance Department Director has not adequately segregated accounting duties or performed supervisory reviews of accounting records. The Ambulance Department does not always transmit monies intact or timely. Billings are not prepared timely, accounts receivable are not adequately monitored, and written procedures are not always followed for the collection of past due amounts or for writing off accounts receivable.</p>
County Collector-Treasurer's Controls and Procedures	<p>The County Collector-Treasurer does not account for the numerical sequence of receipt numbers assigned by the computer system, and has not distributed the portion of protested tax payments not under protest to political subdivisions as authorized by the State Tax Commission. An unidentified balance in the County Collector-Treasurer's general bank account was not disposed of in accordance with state law.</p>
Computer Controls	<p>Controls over county computers are not sufficient to prevent unauthorized access by requiring password changes or to restore key systems in the event of a disaster or system failure. The County Collector-Treasurer, Prosecuting Attorney, Sheriff, Ex Officio Recorder of Deeds, County Clerk, County Assessor, Public Administrator, and Ambulance Department have not established adequate password controls to reduce the risk of unauthorized access to computers and data. Employees are not required to change passwords on a periodic basis, and the County Clerk's office employees do not keep passwords confidential. The Prosecuting Attorney, Public Administrator, and Ambulance Department do not perform periodic testing of backup data and do not store backups at an off-site location. As a result, county records are not adequately protected and are susceptible to unauthorized access or damage.</p>

Senate Bill 40 Board Closed MeetingsS

The Senate Bill 40 Board did not prepare minutes for 3 of the 4 closed meetings held in 2014, 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 **Fair**.*

*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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