



CITIZENS SUMMARY

Findings in the audit of the Holt County

Sheriff's Controls and Procedures	The Sheriff operates a jail and contracts with a vendor to provide a commissary for inmates to purchase snacks and personal items. The Sheriff also handles money received for concealed carry weapon permits, bonds posted for bail, and various other items. The Sheriff has not adequately segregated the duties related to handling money for the commissary account, and no supervisory review of accounting records is performed, putting the county at risk for potential mismanagement. A running balance is not maintained in the checkbook register for the fee account, which means bank balances can't be reconciled against the checkbook register. Monthly lists of amounts owed are also not prepared, so there is less assurance that available cash is sufficient to pay all liabilities.
Passwords	The County Commission has not established adequate password controls for county offices. Employees in the offices of the County Collector, Prosecuting Attorney, Ex Officio Recorder of Deeds, and County Assessor are not required to periodically change their passwords, putting accounts at risk for unauthorized access.
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.