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CITIZENS SUMMARY

Findings in the audit of Ralls County

Property Tax System	The county has not adequately restricted property tax system access. The County Clerk and County Commission do not adequately monitor additions and abatements entered into the property tax system. Neither the County Commission nor the County Clerk adequately reviews the financial activities of the County Collector.
Sheriff's Controls and Procedures	The Sheriff has not adequately segregated accounting duties and does not perform an adequate supervisory review. The method of payment is not recorded on receipt slips, and as a result, the composition of receipts is not reconciled to the composition of deposits, and checks are not restrictively endorsed immediately upon receipt. Sheriff's office personnel do not prepare a monthly list of liabilities to reconcile to the cash balance for the Sheriff's bank account. The Sheriff's office does not always reconcile invoices received from other political subdivisions for boarding county prisoners to supporting records to evaluate their accuracy before payment is made. In addition, written contracts with other political subdivisions do not include a daily rate for boarding county prisoners and signed copies of the contracts could not be located.
Vehicle and Fuel Use	The Sheriff's office does not maintain fuel logs for all patrol cars, and fuel logs and fuel receipts are not reconciled to fuel statements. The Road and Bridge Supervisor does not reconcile fuel use to fuel purchased.
Computer Controls	The County Commission has not established adequate password controls to reduce the risk of unauthorized access to computers and data. Employees in the offices of the County Treasurer, Prosecuting Attorney, Ex Officio Recorder of Deeds, and Sheriff are not required to periodically change passwords, and employees in both the Prosecuting Attorney and the Ex Officio Recorder of Deeds share passwords within their respective offices. The Prosecuting Attorney and Ex Officio Recorder of Deeds do not have security controls in place to lock a computer after a specified number of incorrect logon attempts and do not perform periodic testing of backup data. Additionally, the Prosecuting Attorney does not store backups at an off-site location, and the Ex Officio Recorder of Deeds off-site backups are not encrypted or stored in a secure location.
Public Administrator's Undeposited Checks	The Public Administrator holds checks received on behalf of some wards for extended periods of time before depositing them to help wards retain Medicaid eligibility. The Public Administrator is a court appointed personal representative for the financial activity of 26 individuals.
Ex Officio Recorder of Deeds' Segregation of Duties	The Ex Officio Recorder of Deeds has not adequately segregated accounting duties and does not perform an adequate supervisory review.

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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