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CITIZENS SUMMARY

Findings in the audit of Harrison County

Financial Condition	As noted in two prior audits, the county commission has failed to address the poor financial condition of the 911 Fund, and the financial condition of the Law Enforcement Sales Tax Fund has deteriorated. The amount of General Revenue Fund money used to support these funds has increased significantly over the past several years and, as a result, the financial condition of the General Revenue Fund has declined.
Sheriff's Commissary Controls and Procedures	As noted in three prior audits, the sheriff has not adequately segregated accounting duties for the commissary bank account and does not perform an independent and/or supervisory review of the accounting and bank records. No monthly lists of liabilities are generated to reconcile to the available cash balance for the commissary bank account. The sheriff's office has not made timely disbursements to the county treasury for commissions, net proceeds, fees, and reimbursements collected from inmates. As noted in a prior audit, personnel do not maintain inventory records to account for electronic cigarettes or debit card stock to account for items purchased or received, sold or issued, and remaining amounts on hand. The sheriff's office has not made adequate efforts to resolve inactive inmate commissary accounts. The sheriff's office collects a \$2.50 fee from inmates at booking to cover the cost of personal hygiene items, that is not allowable by state law.
Sheriff's Controls and Procedures	The sheriff maintains a bank account for donations received for the purchase and care of a drug and search dog, although no statutory authority exists for this account to be held outside the county treasury. The sheriff does not have adequate controls and procedures to account for money in this account. As noted in a prior audit, the sheriff has not adequately segregated accounting duties for the general bank account and does not perform an independent and/or supervisory review of the accounting and bank records. Also, as noted in a prior audit, controls and procedures for receipting, recording, and depositing bond monies need improvement and seized property inventory records are not accurate and complete and a periodic inventory of all seized property is not performed. The sheriff has not entered into a written agreement with the City of Bethany for the boarding of inmates.
Prosecuting Attorney's Controls and Procedures	The prosecuting attorney allows defendants to make a contribution to the county's Law Enforcement Restitution Fund as a condition of deferring charges, in violation of state law. The prosecuting attorney has not adequately segregated accounting duties and does not perform an independent and/or supervisory review of the accounting and bank records. The office does not generate a monthly list of unpaid bad checks and restitution, and is not proactive in identifying unpaid receivables. The office has not established procedures to follow up on outstanding or voided checks.

County Procedures	As noted in two prior audits, the county commission has not increased the amount transferred from the Law Enforcement Sales Tax Fund to the 911 Fund or the amounts charged to other entities for dispatching services. In addition, the county commission has no documentation to demonstrate how the amounts charged to the Law Enforcement Sales Tax Fund and other entities were derived and has not evaluated the related costs since at least 2010. The county lacks adequate procedures to account for fuel use and purchases by the road and bridge department and sheriff's office. Adequate supporting documentation was not submitted or retained for some purchases made on the county's three credit cards and late fees and interest charges were incurred for some purchases on the sheriff's credit card.
Ex Officio Recorder of Deeds' Receipt Procedures	The ex officio recorder of deeds does not account for the numerical sequence of document numbers issued. In addition, instrument numbers can be voided in the computer system and a new document can be recorded with the same number. Documentation is not maintained to support deleted instrument numbers.
Electronic Data Security	County records are not adequately protected and are susceptible to unauthorized access. The county collector-treasurer, prosecuting attorney, ex officio recorder of deeds, sheriff, and public administrator have not established adequate password controls to reduce the risk of unauthorized access to computers and data. The offices of the prosecuting attorney, sheriff, and public administrator do not require password changes on a periodic basis. Officials and employees share user IDs and passwords for some computers in the offices of the county collector-treasurer, sheriff, prosecuting attorney, ex officio recorder of deeds, and public administrator. Security controls are not in place for most county offices to lock a computer after a certain period of inactivity.
Additional Information	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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