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CITIZENS SUMMARY

Findings in the audit of Henry County

County Procedures	As noted in two prior audits, county officials failed to ensure that employees properly documented fuel usage and costs and did not engage in a competitive bidding process for some purchases, including costs for prisoner meals. The county did not report to the Internal Revenue Service the use of a county-leased vehicle for personal commuting and transportation expenses provided for the jail administrator. The county also paid temporary salary increases (bonuses) to seven employees in the county assessor's office, but no documentation was retained to support any additional hours worked or duties performed. These bonuses appear to violate the Missouri Constitution, which prohibits additional compensation to public servants for services provided previously.
Sunshine Law	The county commission did not comply with Missouri's Sunshine Law when it discussed topics in closed meetings that should have been discussed during open meetings. The county commission also cited particular reasons for going into closed meetings but then discussed different topics while in the closed meeting. The county commission also lacks a formal policy regarding public access to county records, as required by state law.
Electronic Data Security	County officials have not established adequate protections to ensure the security of electronic data. Employees with access to county computers are not required to change passwords frequently, and county computers do not lock after multiple incorrect logon attempts or after periods of inactivity.
Sheriff's Controls and Procedures	As noted in two prior audits, the sheriff failed to prepare monthly bank reconciliations, prepare lists of liabilities for bank accounts, or maintain accurate accounting records for his fee account. The sheriff has not corrected those weaknesses. Additionally, jail personnel used bond forms and receipt slips that were not prenumbered, creating a risk of loss, theft, or misuse of bond money. The sheriff also lacked procedures to properly receipt, record, and deposit inmate money. The petty cash and drug buy funds are not maintained on an imprest basis and a petty cash ledger or adequate documentation is not maintained for petty cash transactions. A physical inventory of seized property has not been performed and some items have been held for several years.
Public Administrator's Controls and Procedures	The public administrator, who is appointed by the circuit court to represent wards or estates of persons who have died, charged fees to 56 wards/estates in advance of performing services without the circuit judge's approval. The public administrator also charged and collected monthly fees from some estates in error when fees in advance had already been collected. The court has not established procedures to review the accuracy of fees paid to the public administrator and does not perform sufficient reviews of the activity of cases assigned to the public administrator.
County Collector-Treasurer's Controls and Procedures	As noted in two prior audit reports, the county collector-treasurer annual settlements were not accurate. The county collector-treasurer also did not adequately reconcile lists of liabilities with available cash balances, and did not retain documentation to support the calculation of amounts withheld from tax collections for the Assessment Fund.

Prosecuting Attorney's Controls and Procedures	As noted in two prior audit reports, auditors identified weaknesses that remain in the prosecuting attorney's office. The office relies on one legal assistant to enter information into an accounting system and transmit payments relating to bad check complaints and court-ordered restitution. The same employee can make adjustments to defendant accounts without independent approval. Segregation of duties and supervisory review of accounting records is needed to ensure all transactions are accounted for properly, adjustments are valid, and assets are adequately safeguarded. Additionally, the office did not issue receipt slips timely for all monies received and some monies were not recorded in the accounting system.
Recorder of Deeds' Controls and Procedures	The recorder of deeds' office does not issue receipt slips and record transactions for copy money received into a computerized accounting system, and does not generate a receipt report indicating the method of payment to ensure the composition of receipts agrees to the composition of deposits. As noted in two prior audits, the office does not prepare a list of liabilities or compare monthly reports to available cash balances.
County Assessor's Controls and Procedures	The county assessor collects tax waiver fees from county citizens, when documentation indicates that no taxes were assessed on their personal property in the prior year. This tax waiver fee is not allowable by state law. Accounting duties are not adequately segregated and supervisory reviews of accounting records are not performed to ensure receipts are properly recorded and transmitted to the county collector-treasurer. Improvement is needed in the receipting and transmitting of money received.
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 Poor.*

*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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