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CITIZENS SUMMARY

Findings in the audit of Pulaski County

<p>Sheriff's Controls and Procedures</p>	<p>As noted in our prior 2 audits, the sheriff needs to segregate accounting duties or perform adequate supervisory reviews of accounting and bank records, and the office lacks sufficient procedures for receiving and depositing monies. Formal bank reconciliations are not prepared, running cash balances are not maintained, and monthly lists of liabilities are not prepared or reconciled to available cash balances. Procedures have not been established to periodically reissue or dispose of old outstanding checks. The sheriff's department fails to resolve inactive inmate commissary accounts and does not maintain perpetual inventory records of commissary items or perform periodic physical inventory counts. The sheriff also turns over commissions for collect calls and a number of other fees and donations to the wrong county fund.</p>
<p>Property Tax System Controls and Procedures</p>	<p>As noted in prior audit reports, the county clerk and county commission fail to perform adequate reviews of the county collector's financial activities. The county clerk also does not maintain sufficient records to ensure checks and balances are in place relating to the collection of property taxes and does not prepare or verify the accuracy of current or delinquent tax books. The county clerk did not prepare the land and personal, and railroad and utility aggregate abstracts for 2011, 2012, 2013, and 2014.</p>
<p>County Procedures</p>	<p>A number of county procedures need improvement. The county needs to better monitor fuel use for county vehicles and equipment. Additionally, the sheriff authorized and the county commission approved nearly \$24,000 for expenses not allowed by state law from a particular fund. The salaries of the sheriff and public administrator should have increased in 2014 due to a change in the county's assessed valuation, but the salaries were not adjusted. The value of personal commuting mileage for using a county-owned vehicle to commute between home and work is not reported on employees' W-2 forms as required. The county also failed to compensate road and bridge department employees in accordance with its own overtime policy and did not withhold payroll taxes for city commissions paid to the county collector.</p>
<p>Prosecuting Attorney's Controls and Procedures</p>	<p>The prosecuting attorney needs to conduct supervisory reviews of adjustments made to the accounting system. A clerk does not account for the numerical sequence of manual receipt slips to ensure all receipt slips issued have been turned over to her. The office also maintains a federal forfeiture bank account and a charity back account outside the county treasury without statutory authority.</p>

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 not 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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