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CITIZENS SUMMARY

Findings in the audit of Oregon County

Sheriff's Controls and Procedures	The Sheriff has not adequately segregated accounting duties and does not perform an adequate supervisory review of accounting records. The office also needs to improve controls and procedures over receipting and depositing monies. The Bookkeeper does not prepare monthly lists of liabilities for the bank account, and auditors identified an excess balance of \$303. In addition, the Sheriff improperly directed a donation to the Sheriff's Civil Fund, although the county had established a separate Law Enforcement Donations Fund for any donations received.
County Procedures	Neither the County Commission nor the County Clerk submitted proof of publication of the county's financial statement for the year ended December 31, 2014, to the State Auditor's Office as required by state law. The published financial statements for the year ended December 31, 2015, did not include financial data for the correct year. The county lacks effective monitoring procedures for vehicle and equipment fuel use by the Road and Bridge department and the Sheriff's office, increasing the risk of misuse.
Electronic Data Security	County officials have not established adequate password controls to reduce the risk of unauthorized access to office computers and data. Employees in a number of offices were not required to change their passwords periodically, and some passwords were shared by employees.
Sunshine Law	The County Commission failed to post notification or agendas for meetings and did not document specific reasons for closing any of the six closed sessions held in 2015 as required by state law.
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.

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