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CITIZENS SUMMARY

Findings in the audit of Cedar County

Sheriff's Controls and Procedures	The Sheriff improperly deposited funds into the Sheriff's Revolving Fund and authorized unallowable disbursements and transfers totaling \$17,475 from that fund during the year ended December 31, 2015. The Sheriff does not issue receipt slips or maintain a receipts log for the Missouri State Highway Patrol portion of concealed carry weapon fees. The secretary did not prepare monthly lists of liabilities for the inmate booking bank account; therefore, liabilities are not reconciled to the available cash balance.
Property Tax System Controls and Procedures	Neither the County Clerk nor the County Commission adequately reviews the financial activities of the County Collector. The County Clerk also does not prepare or verify the accuracy of the delinquent tax books.
County Collector's Controls and Procedures	The County Collector's annual settlement was not accurate. The County Collector also failed to withhold mailing commissions of approximately \$29,700 in November and December 2015 and approximately \$33,400 in November and December 2014.
County Procedures	The County Clerk failed to submit a certified copy of the 2016 and 2014 county budgets to the State Auditor's Office in accordance with state law. In addition, the 2015 county budget was submitted 75 days after the budget was approved by the County Commission. The county also does not reconcile fuel logs to fuel billings.
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 the offices of the County Assessor, County Clerk, Prosecuting Attorney, and Public Administrator are not required to change passwords periodically.
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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