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CITIZENS SUMMARY

Findings in the audit of Putnam County

Sheriff's Controls and Procedures	The Sheriff has not adequately segregated accounting duties and does not perform documented supervisory reviews of accounting and bank records. The office also does not maintain records to account for all items sold to inmates, and periodic physical inventory counts are not performed. Additionally, controls and procedures over receipting, depositing, and disbursing fees, bonds, and inmate monies need improvement.
Prosecuting Attorney's Controls and Procedures	The Prosecuting Attorney has not adequately segregated accounting duties and does not perform documented supervisory reviews of some accounting and bank records. The Prosecuting Attorney also does not ensure restitution and fees are timely disbursed to applicable parties, and certain records and property are not properly secured and safeguarded.
County Assessor's Controls and Procedures	The County Assessor has not adequately segregated accounting duties and does not perform documented supervisory reviews of some accounting and bank records. The County Assessor also has not established proper controls or procedures for receipting and depositing monies.
Electronic Data Security	Controls over county computers are not sufficient to prevent unauthorized access. As a result, county records are not adequately protected and are susceptible to unauthorized access.
County Procedures	The county has not entered into written agreements for payments made to the Prosecuting Attorney or the 911 Board and has not documented adequate justification for the amounts paid to the Prosecuting Attorney or the 911 Board. Additionally, a listing of county assets has not been updated since 2012, and the county does not have adequate procedures in place to identify capital asset purchases and dispositions throughout the year.
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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