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CITIZENS SUMMARY

Findings in the audit of Benton County

Sheriff's Controls and Procedures	The Sheriff has not adequately segregated accounting duties and does not perform an adequate supervisory review of accounting and bank records. The Sheriff has not established proper controls or procedures for receipting, recording, reconciling, and disbursing monies. The Sheriff's office does not identify month-end liabilities and compare these liabilities to the reconciled bank balance. The Sheriff charges a \$20 flat fee for mileage when serving civil papers, which is not in accordance with state law. The Sheriff's office did not submit inmate transportation reimbursement claims to the Department of Corrections for the 2 years ended December 31, 2015.
Prosecuting Attorney's Controls and Procedures	The Prosecuting Attorney has not adequately segregated accounting duties and does not perform and document a thorough supervisory review of accounting records. The Prosecuting Attorney has not established proper controls or procedures for receipting, recording, reconciling, and transmitting monies. Collection summary reports used to report Missouri Office of Prosecution Services (MOPS) fees each month to the County Treasurer were not complete and accurate.
Property Tax System and County Collector's Controls and Procedures	Neither the County Clerk nor the County Commission adequately reviews the financial activities of the County Collector, and the County Collector's annual settlement for the year ended February 29, 2016, was not accurate. The County Collector does not deposit receipts intact and does not reconcile the composition of receipts to the composition of deposits. The County Collector does not have a written agreement with the City of Warsaw to bill and collect property taxes, and the written agreement with the City of Cole Camp was negotiated in 1986. The County Collector improperly withholds and personally retains commissions on railroad and utility taxes collected for cities.
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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