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CITIZENS SUMMARY

Findings in the audit of Clark County

Sheriff's Controls and Procedures	The Sheriff has not adequately segregated accounting duties or ensured supervisory or independent reviews of accounting and bank records are performed. The Jail Administrator does not perform monthly bank reconciliations for the inmate and commissary bank accounts. In addition, a monthly list of liabilities is not prepared to reconcile to the inmate account balance. The Sheriff also has not turned over commissary net proceeds to the county Inmate Prisoner Detainee Security Fund as required by state law, and the office does not have proper controls to ensure all civil paper service mileage fees are collected.
Payroll Procedures	Sheriff's office employees do not submit timesheets to the County Clerk's office timely. Additionally, when the timesheets are received by the County Clerk, the County Clerk does not ensure the hours recorded on the timesheets agree to the hours for which the employees were paid. The County Clerk also does not receive leave records from the Sheriff's office. Road and Bridge department employees earned the incorrect amount of sick leave after a personnel policy change.
County Procedures	Mileage and fuel logs are not maintained for the Road and Bridge department's 13 vehicles and 36 pieces of equipment. Additionally, neither the County Clerk nor the County Commission adequately reviews the financial activities of the County Collector.
Electronic Data Security	The County Assessor has not established adequate password controls to reduce the risk of unauthorized access to computers and data. The deputy County Clerk's computer does not require a password. Security controls are not in place to lock computers in the County Clerk, County Assessor, County Collector, Prosecuting Attorney, or Public Administrator's offices after a specified number of incorrect logon attempts. Multiple offices also do not store backup files at an off-site location or perform periodic testing of the backup data.
Public Administrator's Bank Reconciliations	The Public Administrator did not prepare monthly bank reconciliations for bank accounts or maintain a running balance in the checkbook registers.
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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