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Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of McDonald County

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| Prosecuting Attorney's Controls and Procedures | The Prosecuting Attorney has not adequately segregated accounting duties or performed documented supervisory reviews of accounting and bank records. The Prosecuting Attorney has not established proper controls or procedures for receipting, recording, reconciling, and depositing monies. The Check Clerk does not generate a monthly list of unpaid bad checks and restitution, and is not proactive in identifying cases with unpaid receivables. |
| Sheriff's Controls and Procedures | The Sheriff has not established proper controls or procedures for receipting, recording, and depositing monies. The Sheriff's office does not have procedures to ensure all inmate monies are refunded upon release, and adequate documentation was not retained to support cash refunds of some inmate monies. A physical inventory of seized property has not been performed, and the listing of seized property maintained is not accurate. |
| County Collector's Controls and Procedures | The County Collector did not properly calculate some withholdings related to city taxes for assessment costs for the year ended February 29, 2016, and amounts are due from cities to the county's Assessment Fund. |
| Electronic Data Security | Some county offices do not have adequate password controls to reduce the risk of unauthorized access to computers and data. Employees in some offices are not required to change passwords periodically or to have a minimum number of characters in passwords. In addition, some officials and employees share user identification and passwords. Periodic testing of backup data is not performed in all county offices. |
| Fuel | Mileage and fuel logs are not maintained for road and bridge department vehicles and equipment. Fuel use is not reconciled to fuel purchases. |
| 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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