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CITIZENS SUMMARY

Findings in the audit of Chariton County

Prosecuting Attorney's Controls and Procedures	The Prosecuting Attorney has not adequately segregated accounting duties and does not perform a supervisory review of detailed accounting and bank records. The Prosecuting Attorney also did not perform documented monthly bank reconciliations. Proper segregation of duties is necessary to ensure transactions are accounted for properly and assets are adequately safeguarded. Performing monthly bank reconciliations helps ensure accurate records are kept and increases the likelihood errors will be identified.
Sheriff's Controls and Procedures	The Sheriff's office does not always deposit monies timely or restrictively endorse checks and money orders immediately when received, which is necessary to reduce the risk of loss, theft, or misuse of monies received going undetected.
County Funds	The county cannot ensure commissary net proceeds and conceal carry weapon (CCW) fees are used for allowable expenses because usage of these monies is not properly tracked. The county maintains net proceeds from commissary sales in the county's General Revenue Fund, where the use of the funds is not restricted. In addition, CCW fees are deposited into the Sheriff's Fund held by the County Collector-Treasurer, instead of being accounted for in the Sheriff's Revolving Fund, which has not been established. As a result, the Sheriff cannot determine if CCW fees were spent on allowable expenses.
Electronic Data Security	Employees in some offices are not required to change passwords periodically to help ensure passwords remain known only to the assigned user. Antivirus software is not installed on computer systems in the Prosecuting Attorney and the Sheriff's office, and the Sheriff's office does not store data backups at an offsite location.
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 **Good**.*

*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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