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CITIZENS SUMMARY

Findings in the audit of Wright County

Prosecuting Attorney's Controls and Procedures

Prior audit reports have repeatedly addressed weaknesses in the Prosecuting Attorney's office controls and procedures, and most of these weaknesses still exist. The Prosecuting Attorney has not adequately segregated accounting duties and does not perform supervisory reviews of accounting and bank records. The Prosecuting Attorney has not prepared bank reconciliations and lists of liabilities or maintained checkbook balances monthly for the office's 3 bank accounts since 2010 except upon our request. The Prosecuting Attorney has not established proper controls or procedures for receipting, recording, reconciling, and depositing monies. The Prosecuting Attorney did not disburse all bad check fees received to the County Treasurer. The Prosecuting Attorney does not prepare a monthly list of unpaid bad checks and restitution. The Prosecuting Attorney is not fully utilizing the computerized bad check system to monitor the disposition of bad check cases.

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 reconciling and depositing monies. Follow up procedures have not been performed on reconciling items shown on bank reconciliations of the civil and criminal bank accounts. The Sheriff has not established adequate controls over seized property. The Sheriff has not entered into a written agreement with the City of Mansfield for dispatching and patrolling services. The Sheriff does not properly control his signature stamp.

Electronic Data Security

Controls over county computers are not sufficient to prevent unauthorized access. The County Assessor, County Collector, Recorder of Deeds, and the Sheriff have not established adequate password controls to reduce the risk of unauthorized access to computers and data. The County Collector's office employees also share passwords, and user access was not promptly deleted after an employee in the Recorder of Deeds' office ended employment. Security controls are not in place to lock computers in the offices of the County Collector and the Recorder of Deeds after a specified number of unsuccessful logon attempts.

Senate Bill 40 Board's Controls and Procedures

The Senate Bill 40 Board purchased land and buildings for possible construction or renovation of a sheltered workshop facility without adequate project planning. The Board did not always ensure compliance with the Sunshine Law.

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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