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CITIZENS SUMMARY

Findings in the audit of Mississippi County

Sheriff's Controls and Procedures	The Sheriff has not adequately segregated accounting duties and does not perform a documented supervisory review of detailed accounting and bank records. Sheriff's office personnel do not prepare a monthly list of liabilities and agree the total to the reconciled bank balance for the inmate account. The Sheriff's petty cash fund ledger is not updated timely, and is short \$239 because there were no paid receipts to support how the \$239 was spent.
Property Tax System	The county has not adequately restricted property tax system access. The County Commission does not approve all court orders for property tax additions and abatements. The County Commission did not approve any additions and abatements from October 2015 to February 2016. The County Clerk did not prepare or verify the accuracy of the current or delinquent tax books for the 2015 tax year.
County Collector's Controls and Procedures	The County Collector has not adequately segregated accounting duties and does not perform an adequate supervisory review of detailed accounting and bank records. The County Collector does not prepare accurate bank reconciliations. The bank reconciliation prepared for February 2016 did not include 2 outstanding checks totaling \$146, and the reconciled bank balance did not agree to the book balance. The County Collector maintains an inactive bank account with an unidentified balance of over \$4,000.
Electronic Data Security	Controls over county computers are not sufficient to prevent unauthorized access. As a result, county records are not adequately protected and are susceptible to unauthorized access. The County Collector's office has not disabled the user account of a part-time seasonal employee who has not worked in the office since January 2014.
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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