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CITIZENS SUMMARY

Findings in the audit of Sullivan County

Public Administrator's Controls and Procedures	The Circuit Court, Probate Division does not sufficiently review the activity of cases assigned to the Public Administrator. In addition, supporting documentation was not maintained for all disbursements, and 2 annual settlements prepared by the Public Administrator's office did not include some assets of the estate. The Public Administrator did not perform bank reconciliations, and checks were not always issued in sequence.
Property Tax System and County Collector-Treasurer's Controls and Procedures	Neither the County Clerk nor the County Commission adequately reviews the financial activities of the County Collector-Treasurer. The County Collector-Treasurer has not disbursed property taxes collected for the abolished townships since March 2015. The County Collector-Treasurer's computer system cannot generate a detailed report of voided or deleted transactions and adequate documentation is not retained to support such transactions.
Prosecuting Attorney's Controls and Procedures	The Prosecuting Attorney has not adequately segregated accounting duties or performed documented supervisory reviews of detailed accounting and bank records. Monies received are not recorded and deposited timely. The clerk records receipts when preparing a deposit. The Prosecuting Attorney has not established procedures to routinely follow up on outstanding checks. Administrative handling cost fees collected by the Prosecuting Attorney's office are not always in compliance with state law.
Sheriff's Controls and Procedures	The Sheriff has not adequately segregated accounting duties and does not perform an adequate supervisory review of detailed accounting and bank records. A physical inventory of seized property has not been performed, the seized property records maintained are not accurate, and there is no master list of seized property. In addition, some seized property has been held for years and the Sheriff indicated his office has not periodically disposed of items no longer needed.
Sunshine Law	The County Commission did not prepare minutes for both closed meetings held during the year ended December 31, 2015, and the agenda for one meeting did not include advanced notice of a closed meeting.
Electronic Data Security	The County Collector-Treasurer, County Assessor, County Clerk, Recorder of Deeds, Prosecuting Attorney, Public Administrator, and the Sheriff have not established adequate password controls to reduce the risk of unauthorized access to computers and data. The Sheriff does not periodically test backup files and does not store backup files at an off-site location.
Contracted Labor	The county did not document the reasons for classifying a grant coordinator for disaster recovery projects and the Sheriff's secretary as independent contractors rather than employees. In addition, these individuals were not required to submit monthly timesheets and/or invoices to document hours worked, and the county compensates them at a flat monthly rate.

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 **Poor**.*

*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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