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CITIZENS SUMMARY

Findings in the audit of Caldwell County

Detention Center's Controls and Procedures	The Caldwell County Detention Center's (CCDC) procedures for receipting, recording, and depositing inmate and commissary monies are not sufficient to ensure all inmate collections are accounted for properly. Inmate monies are not deposited intact or timely and some inmate money is held in cash to make refunds upon release. The Sheriff has not adequately segregated accounting duties, performed documented supervisory reviews of detailed accounting and bank records, or limited access to certain financial transactions to only certain staff. No procedure is in place to ensure all manual receipt slips issued are subsequently posted to a kiosk, and for some bonds, the manual receipt slip is not posted to the system because the bond is transmitted to the Sheriff's office bookkeeper and not tracked in the inmate system. CCDC personnel do not make timely disbursements to the County Collector-Treasurer for commissions earned from the telephone provider and net proceeds earned from operating the commissary. The CCDC does not prepare a monthly lists of liabilities for the commissary account, and consequently, liabilities are not compared to the reconciled bank account balance.
Electronic Data Security	The Prosecuting Attorney and the CCDC have not established adequate password controls to reduce the risk of unauthorized access to computers and data. The County Collector-Treasurer and all employees share a user account and password. The CCDC does not have security controls in place to lock computers after a certain period of inactivity.
Seized Property	The Sheriff's office has not conducted a periodic inventory of seized property since May 2014, after the Sheriff identified a theft of some seized property had occurred the month before.
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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