



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Barton County

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| Law Enforcement Sales Tax Fund | The Law Enforcement Sales Tax (LEST) Fund is in poor financial condition. Cash balances of the LEST Fund were significantly less at the end of each year than annual disbursements and financial obligations. In addition, without transfers and loans from other funds and not paying outstanding bills at year end, the LEST Fund would have had a large deficit cash balance. The Sheriff transferred restricted monies into the LEST Fund inappropriately, and the Sheriff and County Commission did not solicit bids for the purchase of 2 new vehicles costing \$48,407, 7 Tasers and body cameras costing \$16,939, and 6 vehicle video cameras costing \$14,346 during the year ended December 31, 2016, from the LEST Fund. |
| Sheriff's Controls and Procedures | The Sheriff has not adequately segregated accounting duties or performed adequate supervisory reviews of detailed accounting and bank records. Receipt slips are not always issued at the time of receipt. The method of payment is not always recorded on receipt slips. As a result, the composition of receipt slips is not reconciled to the composition of deposits. Voided receipt slips are not always maintained and checks received are not restrictively endorsed at the time of receipt. Receipting and disbursing procedures of inmate monies need improvement. The Sheriff has not established adequate controls and procedures over seized property. The Administrative Assistant does not maintain records to account for electronic cigarettes purchased and sold to inmates, and inventory remaining on hand. In addition, periodic physical inventory counts are not performed. The Sheriff's office is collecting a \$12 drug testing fee that is not allowed by state law. |
| Prosecuting Attorney's Controls and Procedures | The Prosecuting Attorney has not adequately segregated accounting duties or performed adequate supervisory reviews of detailed accounting and bank records. Procedures for receipting and transmitting monies received need improvement. The Prosecuting Attorney has not established adequate physical controls for money until it is disbursed. Money received is not always timely or accurately disbursed. The Prosecuting Attorney did not prepare complete and accurate bank reconciliations, and did not prepare a list of liabilities and reconcile the list to the available cash balance. |
| County Collector-Treasurer's Controls and Procedures | The County Collector-Treasurer did not withhold amounts from tax collections for the Assessment Fund in compliance with state law. The County Collector-Treasurer has not established adequate controls and procedures related to the collection of partial payments. |
| Electronic Data Security | Controls over county computers are not sufficient. The County Collector-Treasurer, Prosecuting Attorney, and Sheriff have not established adequate password controls to reduce the risk of unauthorized access to computers and data. Security controls are not in place to lock computers in the Prosecuting Attorney's and Sheriff's offices after a specified number of incorrect logon attempts or after a certain period of inactivity. |

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| 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. |
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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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