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# CITIZENS SUMMARY

## Findings in the audit of Morgan County

Public Administrator's Controls and Procedures	The Public Administrator does not file annual settlements timely in compliance with state law, and the Circuit Court, Probate Division does not follow up with the Public Administrator when annual settlements are not filed by their due date. Additionally, the Public Administrator does not issue receipt slips for monies received or always restrictively endorse and record checks in the financial accounting system immediately upon receipt.
Sheriff's Revolving Fund	Disbursements from the Sheriff's Revolving Fund are not always appropriate. The County Commission authorized \$52,851 in unallowable disbursements from the Sheriff's Revolving Fund for vehicles totaling \$51,808 and building repairs totaling \$1,043.
Electronic Data Security	Controls over county computers are not sufficient. As a result, county records are not adequately protected and are susceptible to unauthorized access. The County Collector, Sheriff, Public Administrator, Recorder of Deeds, County Assessor, and the County Clerk have not established adequate password controls to reduce the risk of unauthorized access to computers and data. The Public Administrator and Prosecuting Attorney's offices do not store data backups at an off-site location.
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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