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CITIZENS SUMMARY

Findings in the audit of Knox County

Sales Taxes	The county has imposed 2 sales taxes, totaling 1-cent, which exceeds the statutory maximum allowed for capital improvement sales taxes per Section 67.700, RSMo, by 1/2-cent. The County Clerk did not accurately calculate property tax reduction amounts because she included the sales tax receipts from both of the county's general revenue sales taxes when such a reduction was required for only one of the sales taxes. As a result, the property tax levy was reduced more than necessary to meet statutory requirements.
Prosecuting Attorney's Controls and Procedures	The Prosecuting Attorney has not adequately segregated accounting duties and does not provide adequate oversight of financial functions and records, as bank reconciliations are not always completed timely. The Prosecuting Attorney does not prepare a monthly list of unpaid court-ordered restitution. The Prosecuting Attorney's staff does not always assess the statutorily required fees from defendants who owe court-ordered restitution.
Sheriff's Controls and Procedures	The Sheriff has not established adequate controls over seized property. The Sheriff's office does not always reconcile invoices received from other counties for boarding county prisoners to supporting records to evaluate their accuracy before payment is made. In addition, a reconciliation of current and past payments is not always possible because the log maintained by office personnel of prisoners housed by other counties does not always include the date incarcerated and/or the date released.
County Collector's Voided or Deleted Transactions	The County Collector's computer system cannot generate a detailed report of voided or deleted transactions, and adequate documentation is not retained to support such transactions.
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 Recorder of Deeds has not established any password controls to reduce the risk of unauthorized access to computers and data. Security controls are not in place to lock computers in the offices of the County Clerk and County Collector after a specified number of incorrect logon attempts, or to lock the County Assessor's computers after a certain period of inactivity. The Sheriff and County Assessor do not store backup files at a secure off-site location, and county officials do not periodically test backup data.
Public Administrator's Annual Settlements	The Public Administrator did not file annual settlements timely for 2 of the 10 active cases.

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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