



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Daviess County

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| Prosecuting Attorney's Controls and Procedures | The Prosecuting Attorney did not perform documented monthly bank reconciliations for the year ended December 31, 2016, and a monthly list of liabilities is not prepared to reconcile to the bank balance. The Prosecuting Attorney did not disburse fees collected to the County Collector-Treasurer monthly as required by state law. The Prosecuting Attorney also does not prepare a monthly list of unpaid bad checks and restitution. |
| 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 Public Administrator, Recorder of Deeds, Sheriff, and the Daviess-DeKalb Regional Jail District Commission (Jail Commission) have not established adequate password controls to reduce the risk of unauthorized access to computers and data. The County Collector-Treasurer, Public Administrator, and Recorder of Deeds do not have security controls in place to lock computers after a certain period of inactivity. |
| Daviess-DeKalb Regional Jail District Commission Sunshine Law Compliance | As noted in the prior audit report, the Jail Commission did not always comply with the Sunshine Law. |
| 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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