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CITIZENS SUMMARY

Findings in the audit of Moniteau County

Sheriff's Controls and Procedures	The Sheriff's office has not remitted net proceeds to the County Treasurer from the commissary account for deposit to the Inmate Prisoner Detainee Security Fund, and the County Commission has not established that fund. In addition, a monthly list of liabilities is not prepared for the commissary account and reconciled to the commissary's reconciled balance. Also, the Sheriff's office does not always deposit bond receipts timely or intact with other receipts.
Capital Assets	The county does not have procedures in place to identify capital asset purchases and dispositions throughout the year. In addition, county officials have not conducted annual physical inventories or provided inventory lists to the County Clerk as required.
Electronic Data Security	Controls over county computers are not sufficient to prevent unauthorized access. As a result, county records are not adequately protected and are susceptible to unauthorized access. The Sheriff, Prosecuting Attorney, County Collector, and Public Administrator have not established adequate password controls to reduce the risk of unauthorized access to computers and data. In addition, security controls are not in place to lock computers in the Sheriff's or County Collector's offices after a specified number of incorrect logon attempts or after a certain period of inactivity.
Senate Bill 40 Board Cash Reserves	The Senate Bill 40 Board has accumulated a significant cash reserve without any specific plans for its use.
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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