



CITIZENS SUMMARY

Findings in the audit of Macon County

Excess Capital Improvement Sales Tax Rate	The county imposed 2 sales taxes, totaling 3/4-cent, which exceeded the statutory maximum rate allowed for capital improvement sales taxes authorized by Section 67.700, RSMo, by 1/4-cent.
Sheriff's Inmate Account	The Sheriff's office does not prepare a monthly list of liabilities for the inmate account, and consequently, liabilities are not agreed to the reconciled bank balance. In addition, the Sheriff's office has not disbursed all commissary net proceeds to the county Inmate Prisoner Detainee Security Fund as required by state law.
Electronic Data Security	The County Collector, County Assessor, County Clerk, Recorder of Deeds, and Public Administrator 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 County Collector's office after a specified number of incorrect logon attempts. In addition, the County Assessor and Recorder of Deeds do not have security controls in place to lock computers after a certain period of inactivity.
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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