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Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Maries County

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| Sales Taxes | The county has imposed 2 sales taxes, totaling 1-cent, which exceeds the statutory maximum allowed for general sales taxes authorized by Section 67.547, RSMo, by 1/2-cent. The County Commission has not consistently, nor accurately, identified the purpose or the statutory authority when renewing the 1/2-cent general sales tax originally passed by voters in November 2001. |
| Sheriff's Controls and Procedures | The Sheriff has not adequately segregated accounting duties and does not perform an adequate supervisory review of detailed accounting and bank records. Sheriff's office personnel did not prepare monthly bank reconciliations and lists of liabilities or maintain book balances for the civil account or bond account during the year ended December 31, 2016, and through February 2017. The Sheriff does not ensure fees collected for the civil account are deposited and disbursed timely. The Sheriff has not entered into written agreements with local cities or surrounding counties for the boarding of prisoners, detailing the prisoner housing rate to be paid, the services to be provided, or any required notification for emergency or non-routine situations. The Sheriff has not established adequate procedures to monitor civil paper service fees to ensure the timely collection of amounts billed and the timely refunding of any amounts owed. |
| Sheriff's Commissary Controls and Procedures | The Sheriff has not adequately segregated accounting duties and does not perform an adequate supervisory review of detailed accounting and bank records. Sheriff's office personnel do not prepare a monthly list of liabilities for the commissary bank account, and consequently, liabilities are not reconciled to the available cash balance at the time the bank reconciliation is prepared. Commissary inventory records are not accurate, access to commissary inventory is not restricted, and deputies are allowed to purchase commissary items. Commissary net proceeds are not deposited into the county's Inmate Prisoner Detainee Security Fund as required by state law. The Sheriff's office does not charge or collect sales taxes on commissary sales, and no sales taxes are remitted to the Department of Revenue. The Sheriff's office does not have adequate procedures to ensure all inmate monies are refunded upon release. |
| Property Tax System | As noted in at least our 5 prior audit reports, neither the County Clerk nor the County Commission adequately reviews the financial activities of the County Collector. |
| County Assessor's Controls and Procedures | County Assessor's office personnel do not issue receipt slips for all monies received. The County Assessor's review of the accounting records is not documented and does not effectively ensure monies received have been properly recorded. The method of payment is not always indicated on receipt slips and checks are not restrictively endorsed immediately upon receipt. |
| Capital Assets | As noted in at least our 5 prior audit reports, procedures and records to account for county property are not adequate. In addition, the county does not have adequate procedures in place to identify capital asset purchases and dispositions throughout the year. |

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| 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.