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# CITIZENS SUMMARY

## Findings in the audit of Scotland County

Public Administrator's Annual Settlements	Real estate valued at approximately \$648,000 was not included in the beginning balance for one ward's annual settlement. The Public Administrator was questioned about this discrepancy in March 2017 but the annual settlement had not been corrected as of August 2017.
Seized Property	The Sheriff's office does not perform a documented physical inventory of seized property and does not adequately record the disposition of seized property.
County Assessor's Receipting and Transmitting Procedures	Official prenumbered receipt slips are not issued for all monies received and monies are not always transmitted timely to the County Treasurer. Also, checks are not restrictively endorsed immediately upon receipt.
Electronic Data Security	Controls over some county computers are not sufficient to prevent unauthorized access. Passwords are not required to be changed on a periodic basis in the County Assessor's and Sheriff's offices.
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.