



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Chariton County Sheriff

Missing Monies

Sheriff's office receipts totaling at least \$26,277 were received but not deposited into either of the 2 office bank accounts. In June 2017, the Sheriff contracted the State Auditor's Office regarding a shortage in the Sheriff's fee account. The County Commissioners authorized a \$10,000 loan from the county's General Revenue Fund to cover this shortage. From January 2016 through May 2017, receipts totaling \$13,351 were receipted for the Sheriff's fee account but not deposited. From July 2015 through May 2017, receipts totaling \$12,926 were receipted for the Sheriff's inmate account but not deposited. Recorded cash receipts were withheld from deposits for both the fee and inmate accounts.

Accounting Controls and Procedures

Significant weaknesses exist in accounting controls and procedures in the Sheriff's office. The Sheriff has not adequately segregated accounting duties or performed adequate supervisory reviews of detailed accounting and bank records. The Jail Administrator's record keeping deteriorated during and was often incomplete by the end of the audit period. The Jail Administrator did not reconcile the total of receipts to the total of deposits and did not reconcile the composition of receipts to the composition of deposits. The Jail Administrator did not deposit monies timely or intact. The Jail Administrator has not performed monthly bank reconciliations for the fee account since May 2016 and for the inmate account since April 2016, and monthly lists of liabilities are not prepared to reconcile to the available cash balance. The Jail Administrator did not always disburse bonds to the applicable courts timely. The Sheriff's office does not have adequate physical controls over monies received. This money is kept in a locked box, but all employees have access to the key.

In the areas audited, the overall performance of this entity was **Poor**.*

*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.