



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of St. Clair County

Sheriff's Controls and Procedures	The Sheriff does not disburse some commissary net proceeds to the county Inmate Prisoner Detainee Security Fund as required by state law and some purchases from the fund are questionable. The Sheriff does not prepare a monthly list of liabilities for the fees account, and consequently, liabilities are not agreed to the reconciled bank balance. The Sheriff maintains a petty cash bank account outside the county treasury.
Property Tax System Access	Property tax system access was not adequately restricted. The County Collector had unlimited access rights.
County Procedures	The county did not always enter into written agreements when contracting with other political subdivisions and did not receive a financial statement from a special road district as required by the written agreement with that district. Procedures and records to account for county property are not adequate.
Public Administrator's Files	The former Public Administrator did not turn over all applicable records to the new Public Administrator upon retiring from office.
Passwords and User Identifications	The County Clerk, County Collector, and Recorder of Deeds have not established adequate password controls to reduce the risk of unauthorized access to computers and data.
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.