



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Bollinger County

Prosecuting Attorney's Controls and Procedures	Controls and procedures in the Prosecuting Attorney's office need improvement. The Prosecuting Attorney has not adequately segregated accounting duties or performed documented supervisory reviews of detailed accounting and bank records. The Prosecuting Attorney does not disburse fees to the County Treasurer monthly as required by law. The Administrative Assistant does not prepare bank reconciliations timely or prepare monthly lists of liabilities. Improvement is needed to better monitor and pursue collection of receivables. The Prosecuting Attorney has not established adequate procedures to ensure 10-day letters are issued and charges are filed timely with the court for unresolved bad check complaints.
Sheriff's Controls and Procedures	The Sheriff's office has not remitted net proceeds to the County Treasurer from the commissary account for deposit to the Inmate Prisoner Detainee Security Fund, and the County Commission has not established that fund. Controls and procedures over receipting need improvement. The Sheriff has not entered into written agreements with the surrounding counties or cities for the boarding of prisoners. The Sheriff has not recently performed an analysis to support the daily billing rate for boarding prisoners.
Fuel Use	Fuel purchased by the Road and Bridge department is not accounted for properly or monitored, and the department does not reconcile fuel use to purchases. The Sheriff's office does not compare mileage records with fuel purchases for reasonableness.
Sales Tax Levies	As noted in our 3 prior audit reports, no attempt has been made to correct sales tax levies that exceed maximum rates specified by state law. This situation puts the county at risk of litigation and financial loss.
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 **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.