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CITIZENS SUMMARY

Findings in the audit of Pike County

Sheriff's Controls and Procedures	The Sheriff has not adequately segregated accounting duties and does not perform adequate supervisory reviews of detailed accounting and bank records. The Sheriff's clerk does not prepare adequate bank reconciliations for the inmate bank account, and a monthly list of liabilities is not prepared to reconcile to the inmate account balance. The Sheriff used \$6,510 in commissary net proceeds to purchase items for jail operations during the year ended December 31, 2016, instead of turning these monies over to the county's Inmate Prisoner Detainee Security Fund.
Public Administrator's Controls and Procedures	As reported in our prior audit report, the Public Administrator has not filed a final settlement for a deceased ward assigned to the Public Administrator in 2008. In addition, an inventory and appraisal of this ward's assets has not been completed since September 2008 and the current Public Administrator indicated she had not verified existence of the estate's assets listing on the annual settlement. The Public Administrator did not file settlements at the end of her term in compliance with state law.
Protested Taxes	The County Collector has not timely distributed to political subdivisions the portion of protested tax payments not under protest.
Electronic Data Security	The county has not established adequate controls over county computers. As a result, county records are not adequately protected and are susceptible to unauthorized access or loss of data.
Sales Tax Rollback	As noted in our prior audit report, the county has not sufficiently reduced the property tax levy to offset 50 percent of sales tax monies received.
Compensatory Time	Sheriff's office employees have accumulated compensatory time balances in excess of county policy.
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.