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CITIZENS SUMMARY

Findings in the audit of Stoddard County

Stoddard County Sheltered Facilities Board	The Stoddard County Sheltered Facilities Board did not bid the construction of an office building and workshop space, and did not ensure the contractor complied with prevailing wage laws.
Sheriff's Commissary Vendor	The Sheriff did not solicit proposals or document reasons for selecting the vendor to provide third party jail commissary services.
Property Tax System	The County Clerk and/or the County Commission did not review and approve outlawed taxes from the 2011 property tax year totaling approximately \$45,000 during the year ended February 28, 2017. The county has not adequately restricted the County Collector's access to assessed valuations in the property tax system.
Electronic Data Security	The Recorder of Deeds has not established adequate password controls to reduce the risk of unauthorized access to computers and data. Passwords for employees in the offices of the Recorder of Deeds and County Assessor are not required to have a minimum number of characters. The County Assessor, County Collector, and Recorder of Deeds do not have security controls in place to lock computers after a specified number of incorrect logon attempts or after a certain period of inactivity. The County Clerk's office does not store data backups at an off-site location.
Tax Maintenance Fund Transfers	A \$30,000 transfer made from the Tax Maintenance Fund in 2017 was not in compliance with uses allowed by state law and the county does not have documentation to support the amount. In addition, transfers of \$65,000 and \$15,000 made in 2015, and 2016, respectively also do not have documentation to support the amounts transferred.
County Procedures	Neither the County Commission nor the County Clerk submitted proof of publication of the county's financial statement for the years ended December 31, 2014, 2015, and 2016, to the State Auditor's Office as required by state law. The County Commission did not hold a public hearing and approve the Stoddard County Sheltered Facilities Board property tax rate.
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.