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Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of Osage County

Sheriff's Controls and Procedures	The Sheriff has not adequately segregated accounting duties and does not ensure adequate supervisory reviews of detailed accounting and bank records are performed. Receipts are not properly reconciled to deposits. The Sheriff's office does not prepare a monthly list of liabilities of inmate balances for the commissary account, and consequently, liabilities are not reconciled to the commissary's available cash balance. The Sheriff's office does not always retain bond forms or reconcile amounts per the forms to deposits, and bond forms are not prenumbered. The Sheriff's office does not always deposit receipts timely.
Reduction of Property Tax Levy	The county has not sufficiently reduced property tax levies to offset 50 percent of sales tax monies received by approximately \$95,000 during the 4 years ended December 31, 2017.
Railroad and Utility Taxes	The County Clerk prepared 2017 property tax statements for the 15 railroads and utilities using an incorrect average school tax rate.
Public Administrator's Annual Settlements	The Public Administrator does not always file annual settlements timely in compliance with state law. The Circuit Court, Probate Division, does not have a system in place to monitor and ensure timely filing of annual settlements, and does not always submit timely notices of settlements due or follow up on annual settlements not filed by the required date.
Passwords	The Recorder of Deeds and Sheriff 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 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.