



CITIZENS SUMMARY

Findings in the audit of Scott County

Election Services Fund Transactions	County officials made disbursements from the Election Services Fund that are questionable or improper based on the statutorily intended purpose of the fund.
Sheriff's Controls and Procedures	The Sheriff does not have proper controls and procedures in place to ensure collection and transmittal of amounts billed and received for boarding of prisoners. The Sheriff has not entered into written agreements with the surrounding counties and cities for the boarding of prisoners. The Sheriff does not have adequate procedures to ensure all inmate monies are refunded upon release.
Prosecuting Attorney's Controls and Procedures	The Prosecuting Attorney does not prepare monthly lists of liabilities for the office's 2 bank accounts and consequently, liabilities are not agreed to the reconciled bank balances. The Prosecuting Attorney has not established procedures to routinely follow up on outstanding checks for the 2 restitution accounts.
Passwords	The County Collector, County Treasurer, and Recorder of Deeds have not established adequate password controls to reduce the risk of unauthorized access to computers and data as required by the county's personnel 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.