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Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of Andrew County

Financial Condition and Sales Tax Rollback	The Law Enforcement Fund is in poor financial condition and the General Revenue Fund is in a weakened condition as a result of supporting the Law Enforcement Fund. In addition, property tax reductions were not sufficient to offset 50 percent of sales tax monies received.
Architectural Services	The Andrew County Public Benefit Corporation Board (which consists of the 3 County Commissioners, the Sheriff, and the County Treasurer) contracted with an architectural firm in May 2017 for the design of a 20 bed jail expansion without soliciting requests for qualifications of at least 2 other firms as required by state law.
Sheriff's Controls and Procedures	The Sheriff's office does not prepare a monthly list of liabilities for the fee account or the commissary account, and consequently, liabilities are not agreed to the reconciled bank balances. The Sheriff's office does not remit net proceeds from commissary sales timely to the county Inmate Prisoner Detainee Security Fund as required by state law. The Sheriff's office charges a \$15 flat fee for mileage when serving civil papers, which is not in accordance with state law.
County Assessor's Receipting, Recording, and Transmitting	The County Assessor has not established proper controls or procedures for receipting, recording, and transmitting monies.
Electronic Data Security	The Recorder of Deeds and Public Administrator have not established adequate password controls to reduce the risk of unauthorized access to computers and data. The County Assessor, County Clerk, Recorder of Deeds, Public Administrator and the County Collector do not have security controls in place to lock computers after a certain period of inactivity.
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 of 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.