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Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of Laclede County

Sheriff's Controls and Procedures	The Bookkeeper does not deposit inmate monies timely. Sheriff's office personnel do not compare reports of month-end liabilities to the reconciled bank balance for the civil account. The Sheriff charges a \$10 flat fee for mileage when serving civil papers, which is not in accordance with state law. The seized property evidence log maintained is not accurate. The Sheriff's office does not charge or collect sales taxes on e-cigarettes sold to inmates, and no sales taxes are remitted to the Department of Revenue.
Property Tax System Changes	Refunds of overpayments related to errors in property tax records are not always properly recorded in the property tax system and reductions in assessed valuations do not always go through the abatement process.
County Collector's Penalty Distributions	The County Collector improperly calculated the distribution of late payment penalties collected from January 1, 2018, to May 31, 2018.
Tax Maintenance Fund	Some disbursements from the county's TMF were not in compliance with uses allowed by state law and/or were not reasonable. The County Collector did not transfer TMF monies in excess of the allowable limit at year-end to the county's General Revenue Fund.
Passwords	The County Assessor, Recorder of Deeds, and Public Administrator have not established adequate password controls to reduce the risk of unauthorized access to computers and data.
Prosecuting Attorney's Accounts Receivable	The Prosecuting Attorney's office does not generate a monthly list of unpaid bad checks and restitution.
Recorder of Deeds' Controls and Procedures	The Recorder of Deeds does not document his review of the daily transaction reports used to reconcile receipts to deposits and does not account for the numerical sequence of receipt numbers.
Senate Bill 40 Board's Budgets	The Senate Bill 40 Board did not approve budgets for the years ended December 31, 2017, and 2018, until April 2018, after our inquiry.
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 **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.