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# CITIZENS SUMMARY

## Findings in the audit of Iron 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. The Sheriff's office does not prepare a monthly list of liabilities for the fee bank account, and consequently, liabilities are not reconciled to the available cash balance in the account. The Sheriff's office maintains an inactive commissary bank account and has not followed up on old outstanding checks or properly reconciled the bank account and determined the proper disposition of the account balance. The Sheriff's office does not properly account for bond forms and does not reconcile amounts per the forms to deposits in the bank account and transmittals to cities. The Sheriff's office does not timely disburse fees and other receipts from the fee account to the County Treasurer. 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.
Tax Maintenance Fund	The County Collector made monthly salary payments of \$100 from the Tax Maintenance Fund to the Deputy County Collector to supplement the salary paid the deputy from the General Revenue Fund. Since these payments were not processed through the county payroll system, these payments were not reported on the employee's W-2 form, appropriate payroll taxes were not withheld, and the employer's share of payroll taxes were not paid.
Senate Bill 40 Tax Rate	The County Commission did not hold a public hearing and approve the Senate Bill 40 property tax rate.
Passwords	Employees in the office of the Recorder of Deeds and Sheriff are not required to use passwords for accessing office computers, and employees in the office of Prosecuting Attorney are not required to periodically change passwords.
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.