



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Lewis County

Sheriff's Controls and Procedures	Controls and procedures for receipting and recording bond monies are not sufficient. The Sheriff has not established adequate controls over seized property.
Prosecuting Attorney's Controls and Procedures	The Prosecuting Attorney reduced charges filed on traffic tickets by requiring defendants to perform community service and/or make a contribution to a not-for-profit organization, including an organization he founded. In addition, the Prosecuting Attorney does not disclose to the court the terms of the plea agreement. The Prosecuting Attorney has not established proper controls or procedures for receipting and transmitting monies.
Public Administrator's Controls and Procedures	The Public Administrator does not assess and collect fees from the accounts of some wards and estates and has not filed annual settlements in compliance with state law. Additionally, the Circuit Court, Probate Division does not timely notify the Public Administrator of the annual settlement filing requirement and does not sufficiently review the activity of cases assigned to the Public Administrator.
County Procedures	The county lacks adequate procedures to account for bulk fuel used by the road and bridge department. Procedures and records to account for county property are not adequate. The General Revenue Fund budgets do not reasonably reflect the anticipated financial activity and cash balances reducing the effectiveness of the budget as a tool for monitoring or controlling disbursements.
Electronic Data Security	The Prosecuting Attorney, the County Assessor, and the Recorder of Deeds have not established adequate password controls to reduce the risk of unauthorized access to computers and data. The County Collector does not have security controls in place to lock computers after a certain number of incorrect logon attempts.
Sunshine Law	The County Commission has not adopted a written policy regarding public access to county records as required by state law.
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.