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CITIZENS SUMMARY

Findings in the audit of Washington County

Sheriff's Controls and Procedures	The Sheriff's Administrative Assistant does not prepare adequate bank reconciliations for the bond and inactive commissary bank accounts, and monthly lists of liabilities are not prepared to reconcile to the account balances. The Sheriff does not disburse commissary net proceeds to the county Inmate Prisoner Detainee Security Fund as required by state law. The Sheriff has not established adequate controls and procedures over seized property.
County Assessor's Controls and Procedures	The County Assessor does not issue receipt slips for all monies received. The County Assessor's review of the accounting records is not documented and does not effectively ensure monies received have been properly recorded, and the County Assessor does not account for the numerical sequence of receipt slips. The method of payment is not always indicated on receipt slips and checks are not restrictively endorsed immediately upon receipt.
Board for the Handicapped	The Washington County Board for the Handicapped purchased flooring material and a building from the Board Treasurer, creating a conflict of interest.
Electronic Data Security	Controls over county computers are not sufficient to prevent unauthorized access. As a result, county records are not adequately protected and are susceptible to unauthorized access.
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.