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Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Clinton County

Financial Condition	The General Revenue Fund remains in poor financial condition. The cash balance of the General Revenue Fund is not sufficient to handle any emergencies or sudden downturn in the economy.
Self-Insured Medical Plan	The County Commission implemented a self-insured medical plan in January 2017 without performing a cost analysis to project the potential liability to the county, calculate the premiums, determine the reserve balance necessary to meet the potential obligations, or determine the financial feasibility of the plan.
County Collector's Controls and Procedures	The County Collector is consistently not performing one of her main responsibilities, which also violates state law. The County Collector has not prepared and filed an annual settlement for the years ended February 28 (29), 2016, 2017, and 2018. The County Collector did not distribute the late payment penalties on delinquent city taxes in accordance with state law, and did not correctly distribute city commissions withheld from the collections of December 2017 city taxes.
Senate Bill 40 Board's Payroll	The SB40 Board made payments to employees totaling \$5,714, before payroll taxes, during the year ended December 31, 2017, that were not supported by adequate documentation. The SB40 Board approved "an incentive to the staff for the quality of their work and the hardship of the payroll difficulties of 2017" totaling \$3,300 on December 22, 2017. The SB40 Board does not require timesheets or other documentation for hours worked, and records of leave balances are not maintained.
Capital Asset Dispositions	The county has not established adequate controls and procedures for the disposition of capital assets.
Disbursements	The county did not maintain adequate documentation to support some disbursements made with the Sheriff office's 4 credit cards. The county has not established a policy for providing employee meals while not on travel status. The county has not established adequate procedures to ensure Sheriff's office credit card bills are paid timely.
Sheriff's Controls and Procedures	The Sheriff's office does not prepare adequate bank reconciliations for the inmate/commissary account, and monthly lists of liabilities are not prepared to reconcile to the inmate/commissary account balance. Office personnel do not record all checks issued from the inmate/commissary account in numerical sequence. They have not disbursed commissary net proceeds remaining in an inactive inmate/commissary bank account to the county Inmate Prisoner Detainee Security Fund, as required by state law.
Prosecuting Attorney's Controls and Procedures	The Prosecuting Attorney's office does not maintain a book balance or prepare adequate bank reconciliations, and monthly lists of liabilities are not prepared to reconcile to the bank reconciliation. Office personnel do not deposit receipts timely, and do not always assess the statutorily required fees from defendants who owe court-ordered restitution.

Passwords	The County Clerk and Ex Officio Recorder of Deeds have not established adequate password controls to reduce the risk of unauthorized access to computers and data.
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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.
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In the areas audited, the overall performance of this entity was Poor .*

*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.