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Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Miller County

Financial Condition	The financial condition of the 911 Emergency and Jail Funds remains poor. The amount of restricted Capital Improvement Fund monies used to support the 911 Emergency and Jail Funds is significant. As a result, the Capital Improvement Fund may not have the monies needed to pay off outstanding debt.
Capital Improvement Sales Tax	Some capital improvement sales tax revenue may have been spent for purposes not allowable under state law. The county did not track transfers to the 911 Emergency or Jail Funds to ensure the funding was spent in accordance with state law.
County Collector's Controls and Procedures	The County Collector did not prepare bank reconciliations during the year ended February 28, 2018. Also, the County Collector did not prepare a monthly list of liabilities for the bank accounts with liabilities.
Property Tax System	The County Collector is consistently not filing an annual settlement, one of his main responsibilities, which also violates state law. The County Clerk did not prepare the land and personal tax, back tax, or railroad and utility aggregate abstracts for 2014, 2015, 2016, or 2017. The county has not adequately restricted property tax system access.
Sheriff's Controls and Procedures	The Sheriff has not adequately segregated accounting duties and does not ensure supervisory reviews of detailed accounting and bank records are performed. Controls and procedures over receipting and depositing need improvement. The Sheriff does not disburse fees monthly to the County Treasurer as required by state law. The Sheriff's office does not prepare a monthly list of liabilities of inmate balances for the 2 commissary accounts, and consequently, liabilities are not reconciled to the commissary's available cash balances and commissary net proceeds are not turned over to the county as required by state law. The Sheriff has not performed a physical inventory of seized property since 2015.
Senate Bill 40 Board's Controls and Procedures	The Senate Bill 40 Board did not advertise or obtain bids for the remodeling of the group home kitchen costing approximately \$7,300. The SB40 Board awards gifts to employees in violation of the Missouri Constitution.
Sunshine Law	The County Commission did not always comply with the Sunshine Law.
Prosecuting Attorney's Controls and Procedures	The Prosecuting Attorney's bank account had \$5,346 of unidentified monies at December 31, 2017. The Prosecuting Attorney has not established procedures to routinely follow up on outstanding checks.

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 **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.