



CITIZENS SUMMARY

Findings in the audit of Gasconade County

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| Sheriff's Office Reserve Fund | The former Sheriff maintained the Sheriff's Office Reserve Fund bank account outside the county treasury. The Sheriff's office did not retain documentation related to the Sheriff's Office Reserve Fund bank account. We could not ensure the disbursements made from this account were a prudent use of taxpayers dollars due to the lack of documentation and several disbursements do not appear to be proper or essential to the administration and operation of the office. In addition, the former Sheriff failed to withhold and report payroll and income taxes on payments to former deputies for time worked at the Gasconade County Fair. Timesheets were not prepared for \$36,480 paid to 26 deputies and \$2,500 paid to the former Sheriff from January 1, 2014, through December 31, 2016, for providing security for the Gasconade County Fair. The county may not have properly compensated some former deputies for overtime in compliance with its overtime policy and the Fair Labor Standards Act. |
| Ex-Officio Recorder of Deeds' Controls and Procedures | The Ex-Officio Recorder of Deeds does not account for the numerical sequence of all transaction numbers. |
| Public Administrator's Controls and Procedures | The Public Administrator does not always file annual settlements timely. The Public Administrator lacked adequate documentation for several gift cards purchased for wards during the year ended December 31, 2017. |
| Electronic Data Security | The County Assessor, County Clerk, County Treasurer, Ex-Officio Recorder of Deeds, Prosecuting Attorney, Public Administrator, and Sheriff have not established adequate password controls to reduce the risk of unauthorized access to computers and data. Security controls are not in place to lock computers in the offices of the County Assessor and Public Administrator after a specified number of incorrect logon attempts. The Public Administrator does not store data backup files at an off-site location. |
| 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.