



CITIZENS SUMMARY

Findings in the audit of Dallas County

Sheriff's Inmate Monies and E-Cigarette Controls and Procedures	The Sheriff's office does not have adequate procedures for recording, depositing, and disbursing inmate monies. The Sheriff's office does not maintain adequate records to account for e-cigarettes purchased and sold to inmates and inventory remaining on hand. The Sheriff's office does not charge or collect sales taxes on e-cigarettes sales, and no sales taxes are remitted to the Missouri Department of Revenue.
Public Administrator's Controls and Procedures	The Public Administrator sold health and beauty goods totaling approximately \$1,600 to a ward between July 2016 and February 2018 creating the appearance of a conflict of interest. The Public Administrator does not maintain adequate supporting documentation for fees assessed to wards and estates.
Recorder of Deeds' Bank Reconciliations	The Recorder of Deeds does not maintain an accurate check register balance and prepare adequate bank reconciliations.
Prisoner Boarding	The Sheriff does not have proper controls and procedures in place to ensure board bills for housing prisoners are collected.
County Procedures	The county has not established effective monitoring procedures over fuel and vehicle usage. The county does not report the value of personal (commuting) mileage for the personal use of county vehicles by a County Commissioner and 9 road and bridge department employees on their W-2 forms as required by the Internal Revenue Service. The County Commission has not issued an order or ordinance giving the Recorder of Deeds authority to provide passport services.
Electronic Data Security	The County Assessor, County Clerk, County Collector, and Public Administrator 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 Collector, Recorder of Deeds, Public Administrator, Prosecuting Attorney, and County Assessor after a certain period of inactivity.
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 anyone 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.