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CITIZENS SUMMARY

Findings in the audit of the St. Francois County Prosecuting Attorney

Background	The former Prosecuting Attorney, Jerrod Mahurin, began employment with the county in 2008, as an Assistant Prosecuting Attorney. On January 16, 2012, he was appointed as Prosecuting Attorney, and he was subsequently elected as Prosecuting Attorney, and served through December 31, 2018. In July 2018, the State Auditor's Office (SAO) received complaints through its Whistleblower Hotline alleging fiscal mismanagement within the St. Francois County Prosecuting Attorney's office. The SAO started an audit in September 2018, after authorization by the St. Francois County Commission.
Bonuses and Payroll Records and Policies	The Prosecuting Attorney approved year-end bonuses for all legal secretaries and the Office Manager in 2012, 2013, 2015, and 2017 totaling \$21,400 contrary to state law. Timesheets and leave records were not prepared for the 4 Assistant Prosecuting Attorneys as required by the county's personnel policy, and 2 Assistant Prosecuting Attorneys received compensation for private attorney work performed on county time.
Disbursements	Various employees of the Prosecuting Attorney's office, including the Prosecuting Attorney, frequently did not comply with the county's reimbursement policy and many employee reimbursements were not a prudent or necessary use of public funds. The Prosecuting Attorney and his employees requested and received reimbursement of meals that exceeded the county's meal limit by \$2,621, and in some instances requested meal reimbursements when meals were already provided. The Prosecuting Attorney allowed county-owned vehicles to be taken home by the Investigator and had not established procedures to adequately review and document the necessity and justification for their use.
Accounting Controls and Procedures	Controls and procedures in the Prosecuting Attorney's office need significant improvement. The Prosecuting Attorney had not adequately segregated accounting duties or performed supervisory reviews of accounting records. The Prosecuting Attorney had not established proper controls or procedures for receipting and transmitting monies. The Prosecuting Attorney frequently reduced or dismissed charges on traffic tickets by requiring defendants to make a donation, ranging from \$150 to \$500, to The BackStoppers, Inc. Improvement is needed to better monitor and pursue collection of receivables. The Prosecuting Attorney had not established adequate procedures to ensure restitution amounts owed by defendants and other case information was accurately entered into the computerized accounting system.
Electronic Data Security	The Prosecuting Attorney had not established adequate password controls to reduce the risk of unauthorized access to office's computers and data. Employees were not required to change passwords periodically.

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.