



## Findings in the audit of Howell County

Sheriff's Controls and Procedures	The Sheriff's office has not established adequate procedures for depositing and refunding inmate monies. Sheriff's office personnel do not prepare a monthly list of liabilities to reconcile to the available cash balance for the commissary account. Records of commissary net proceeds are not maintained and distribution of net proceeds to the County Treasurer for deposit into the county Inmate Prisoner Detainee Security Fund are not made monthly as required by state law. Inventory procedures have not been developed by the Sheriff's office for electronic cigarettes and telephone cards sold to inmates. Procedures over prisoner board billings need improvement.
Property Tax System Controls and Procedures	The county has not adequately restricted property tax system access. Personnel in the County Collector's office has access rights in the property tax system to make changes such as addition, abatements, and deletions, but can also make corrections or changes to information entered into the property tax system.
County Collector's Controls and Procedures	The County Collector improperly withholds and personally retains commissions on surtax and railroad and utility taxes collected for cities.
Electronic Data Security	The County Clerk, County Collector, County Treasurer, County Assessor, Recorder of Deeds, 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 Clerk, County Collector, County Treasurer, County Assessor, Recorder of Deeds, or Sheriff after a specified number of incorrect logon attempts or after a certain period of inactivity.
Personnel Policies	The County Commission has not adopted formal policies regarding the maximum amount of compensatory time allowed to be accrued for all employees to ensure policies are in accordance with the Fair Labor Standards Act.
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 **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.