



**Nicole Galloway, CPA**  
Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of Hickory County

Sheriff's Controls and Procedures	Controls and procedures over receipting and depositing need improvement. Receipt slips are not issued for some receipts, deposits of concealed carry weapon permit fees are not always made timely or intact, and checks received are not restrictively endorsed until deposits are prepared. The Sheriff's office did not timely disburse fees and other receipts to the County Treasurer. A monthly list of liabilities was not prepared for the civil account, and consequently, liabilities are not agreed to the reconciled bank balance. A complete and accurate inventory listing of seized property is not maintained and a physical inventory of seized property has not been performed. The Sheriff does not periodically review cases and dispose of related seized property items.
Prisoner Boarding	The Sheriff has not billed surrounding counties for boarding prisoners, has not established a daily housing rate to recover the costs for this service, and has not entered into written agreements with the counties for the services provided.
Assessment Fund Withholdings	The County Collector does not withhold amounts from the county's general property tax collections for the Assessment Fund in compliance with state law.
Electronic Data Security	Controls over county computers are not sufficient. As a result, county records are not adequately protected and are susceptible to unauthorized access or loss of data.
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.