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CITIZENS SUMMARY

Findings in the audit of Pemiscot County

Property Tax System	Neither the County Clerk nor the County Commission adequately reviews the financial activities of the County Collector. The county has not adequately restricted property tax system access. The County Collector's annual settlement for the year ended February 28, 2019, was not accurate.
County Collector's Controls and Procedures	The County Collector has not established proper controls or procedures for refunding monies. Transfers from the Tax Maintenance Fund were not in compliance with uses allowed by state law or there was no documentation to the support transfers.
Sheriff's Controls and Procedures	Sheriff's office personnel do not deposit inmate receipts timely and checks are not restrictively endorsed upon receipt. The Sheriff's Office Manager does not compare the reconciled bank balance to the book balance of the general account because a running book balance is not maintained. Sheriff's office personnel do not prepare a monthly list of liabilities for the inmate account and consequently, liabilities are not agreed to the reconciled bank balance.
Prosecuting Attorney's Controls and Procedures	The Prosecuting Attorney has not adequately segregated accounting duties and does not perform a documented supervisory review of detailed accounting records and transmittals. The Prosecuting Attorney has not established proper procedures for receipting, recording, and transmitting monies.
County Clerk's Controls and Procedures	The County Clerk has not adequately segregated accounting duties and does not perform a documented supervisory review of detailed accounting records and transmittals. The County Clerk has not established proper procedures for receipting and transmitting monies.
Public Administrator's Annual Settlements	The Public Administrator does not always file annual settlements timely in compliance with state law.
Electronic Data Security	The County Collector, Prosecuting Attorney, and Public Administrator have not established adequate password controls.
Sheriff's Salary	The Sheriff's salary has not been set in accordance with state law.

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.



Recommendations in the audit of Pemiscot County

Property Tax System	1.1	The County Clerk maintain a complete and accurate account book with the County Collector. In addition, the County Clerk and the County Commission should use the account book to review the accuracy and completeness of the County Collector's annual settlements.
	1.2	The County Commission and the County Clerk develop procedures to ensure all property tax changes are properly approved and monitored. In addition, the County Commission should work with the County Collector to ensure property tax system access rights are limited to only what is needed for the users to perform their job duties and responsibilities.
	1.3	The County Collector prepare accurate annual settlements.
County Collector's Controls and Procedures	2.1	Issue all refunds by check and maintain supporting documentation of refunds.
	2.2	Ensure disbursements from the Tax Maintenance Fund are in compliance with statutory provisions, and the County Commission reimburse the Tax Maintenance Fund for the improper transfers. In addition, the County Collector should maintain documentation to support all transfers made from the Tax Maintenance Fund.
Sheriff's Controls and Procedures.	3.1	Deposit monies timely and restrictively endorse checks at the time of receipt.
	3.2	Maintain cumulative book balances for the general account and reconcile the book balances to bank reconciliations monthly. Any differences between accounting records and reconciliations should be promptly investigated and resolved.
	3.3	Prepare monthly lists of liabilities for the inmate account and reconcile the lists to available cash balances. Any differences between accounting records and reconciliations should be promptly investigated and resolved.
Prosecuting Attorney's Controls and Procedures	4.1	Segregate accounting duties or ensure adequate independent or supervisory reviews of detailed accounting and transmittal records are performed and documented.
	4.2	Establish procedures to immediately record receipts in the accounting system when received, transmit all receipts timely and intact, and restrictively endorse checks and money orders at the time of receipt.
County Clerk's Controls and Procedures	5.1	Segregate accounting duties or ensure adequate independent or supervisory reviews of detailed accounting and transmittal records are performed and documented.

- 5.2 Issue prenumbered receipt slips for all monies received, transmit receipts intact and timely, reconcile receipts to transmittals, and restrictively endorse checks at the time of receipt.

Public Administrator's Annual Settlements	The Public Administrator file annual settlements timely.
Electronic Data Security	The County Commission work with the other county officials to require each employee to have a unique user identification and confidential password with a minimum number of characters.
Sheriff's Salary	The County Commission ensure elected official salaries comply with state law and consult with legal counsel to determine how to remedy the situation regarding the Sheriff's salary.
