



**Nicole Galloway, CPA**  
Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of Barry County

Sheriff's Controls and Procedures	<p>The Sheriff has not adequately segregated accounting duties and does not ensure supervisory reviews of detailed accounting and bank records are performed. The Sheriff needs to improve receipting, reconciling, and depositing procedures. The Office Administrator does not prepare adequate bank reconciliations for the 3 bank accounts, and monthly lists of liabilities are not prepared to reconcile to the available cash balances. The Sheriff's office has not remitted net proceeds to the County Treasurer from the inmate commissary account for deposit into the Inmate Prisoner Detainee Security Fund. The Sheriff does not disburse some civil and criminal process fees timely. The Sheriff does not have adequate procedures to ensure all inmate monies are refunded upon release. The Sheriff's office does not always retain records to account for phone cards and e-cigarettes purchased and sold to inmates, track inventory remaining on hand, or conduct periodic physical inventory counts. The Sheriff's office does not charge or collect sales taxes on phone cards and e-cigarettes sold to inmates, and no sales taxes are remitted to the Department of Revenue.</p>
Public Administrator's Controls and Procedures	<p>The Public Administrator does not consistently assess and collect fees from the accounts of some wards and estates and does not maintain a fee schedule or document criteria used to determine the fees charged. The Public Administrator does not always deposit receipts intact or restrictively endorse checks.</p>
Electronic Data Security	<p>The County Assessor, County Clerk, County Collector, County Treasurer, Ex Officio Recorder of Deeds, Public Administrator, and Sheriff have not established adequate password controls to reduce the risk of unauthorized access to computers and data. The County Assessor, County Collector, County Treasurer, and Ex Officio Recorder of Deeds do not have security controls in place to lock computers after a certain period of inactivity. The County Collector and Ex Officio Recorder of Deeds have not fully established controls for maintaining user accounts for accessing system resources. The Public Administrator does not store backup data at an off-site location and does not perform periodic testing of backup data.</p>
Developmentally Disabled Board	<p>The Developmentally Disabled Board has accumulated a significant cash reserve without any specific plans for its use.</p>
Ex Officio Recorder of Deeds' Controls and Procedures	<p>The Ex Officio Recorder of Deeds has not adequately segregated accounting duties and does not ensure supervisory reviews of detailed accounting and bank records are performed. The Ex Officio Recorder of Deeds does not account for the numerical sequence of receipt slip numbers to ensure monies received have been properly recorded and deposited.</p>

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## 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 <b>Fair</b> .*
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\*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.



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**Recommendations in the audit of Barry County**

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**Sheriff's Controls and Procedures**

**The Sheriff:**

- 1.1 Segregate accounting duties or ensure independent or supervisory reviews of detailed accounting and bank records are performed and documented.
- 1.2 Maintain adequate records for receipting, reconciling, and depositing monies. Such records would include reconciling the composition of receipts to the composition of deposits and ensuring the method of payment is accurately documented on all receipt slips. Also, the Sheriff should ensure receipts are deposited timely and intact.
- 1.3 Ensure monthly bank reconciliations are accurately performed and lists of liabilities are prepared and reconciled to the available cash balance monthly. Any differences should be promptly investigated and resolved.
- 1.4 Disburse net proceeds not necessary to meet cash flow needs or current operating expenses to the County Treasurer for deposit into the Inmate Prisoner Detainee Security Fund.
- 1.5 Ensure receipts are disbursed timely.
- 1.6 Refund inmates their remaining balance upon release. In addition, the Sheriff should attempt to return unclaimed balances to the former inmates. If the payee cannot be located, the amount should be disbursed in accordance with state law.
- 1.7 Maintain inventory records of phone cards and e-cigarettes, reconcile these records to phone cards and e-cigarettes purchased and sold, and perform periodic physical inventory counts.
- 1.8 Contact the DOR for guidance on establishing procedures for charging and collecting sales taxes on phone card and e-cigarettes sales and ensure future sales tax collections are remitted to the DOR.

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**Public Administrator's Controls and Procedures**

- 2.1 The Public Administrator work with the Circuit Judge, Probate Division, to establish a formal policy outlining the fee amount to assess wards and estates.
- 2.2 The Public Administrator deposit receipts intact and restrictively endorse checks immediately upon receipt.

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**Electronic Data Security**

**The County Commission work with other county officials to:**

- 3.1 Require confidential passwords for each employee that are confidential, contain a minimum number of characters, and are periodically changed to prevent unauthorized access to county's computers and data.

- 3.2     Require county computers have security controls in place to lock each computer after a certain period of inactivity and after a certain number of incorrect logon attempts.
- 3.3     Ensure user access is promptly deleted following termination of employment.
- 3.4     Ensure computer backup data is stored in a secure off-site location and tested on a regular basis.

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Developmentally Disabled Board	The Developmentally Disabled Board work with the County Commission to evaluate funding needs and consider reducing the property tax levy. If plans have been made for expending the accumulated cash balance, such plans should be set forth publicly in the budget document.
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Ex Officio Recorder of Deeds' Controls and Procedures	<div>The Ex Officio Recorder of Deeds:</div> <ul style="list-style-type: none"><li>5.1     Segregate accounting duties or ensure independent or supervisory reviews of detailed accounting and bank records are performed and documented.</li><li>5.2     Account for the numerical sequence of receipt slip numbers.</li></ul>
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