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Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of Dent County

Sheriff's Controls and Procedures	The Sheriff has not adequately segregated accounting duties and does not ensure adequate supervisory review of detailed accounting and bank records are performed. The administrative clerks do not prepare adequate bank reconciliations for the bond, fee, and commissary bank accounts. The Sheriff does not disburse commissary net proceeds to the county Inmate Prisoner Detainee Security Fund as required by state law. The Sheriff's office does not always make deposits timely or intact. The Sheriff does not have proper controls and procedures in place to ensure all unpaid costs for boarding prisoners and civil paper service fees are adequately identified and pursued.
Prosecuting Attorney's Controls and Procedures	The Prosecuting Attorney's office does not always timely disburse bad check payments to victims or fees received to the County Treasurer. The Prosecuting Attorney does not ensure a monthly list of liabilities for the office's main bank account is prepared and agreed to the reconciled bank balance.
Public Administrator's Annual Status Reports	The Public Administrator does not always file annual status reports timely or accurately.
Electronic Data Security	The County Assessor, County Collector, County Clerk, County Treasurer, and Recorder of Deeds 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 office of the Recorder of Deeds after a specified number of incorrect logon attempts. The Public Administrator does not back up computer data leaving this office at risk if data is lost or destroyed.
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.