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CITIZENS SUMMARY

Findings in the audit of Stone County

Public Administrator's Controls and Procedures	The Public Administrator does not always file annual settlements and/or status reports timely. The Public Administrator does not assess and collect fees from the accounts of most wards and estates. The Public Administrator lacked adequate documentation for several gift cards purchased for a ward during the year ended December 31, 2019.
Sheriff's Controls and Procedures	Sheriff's office personnel do not deposit receipts timely and restrictively endorse checks upon receipt. The office also (1) does not have proper controls and procedures in place to ensure all unpaid costs for boarding prisoners are adequately identified and pursued, (2) has not established procedures to routinely follow up on outstanding checks in the Inmate bank account, and (3) charges a \$15 flat fee for mileage when serving civil papers, which is not in accordance with state law.
County Collector's Controls and Procedures	The County Collector does not monitor and/or subsequently reduce the percentage used to calculate amounts withheld from tax collections for the Assessment Fund, and as a result during the year ended December 31, 2019, she withheld approximately \$77,700 more from tax collections for the Assessment Fund than allowed by state law. The County Collector does not adequately monitor taxpayer balances in the partial payment account. The County Collector's Deputy does not account for the numerical sequence of manual receipt slips issued for partial payments.
Payroll Controls and Procedures	Timesheets are not prepared for salaried employees and their vacation, sick leave, or compensatory time earned and taken is not tracked. Salaried employees are paid in advance of time worked, which may lead to errors and the potential for employees to be over/under paid.
Prosecuting Attorney's Depositing Procedures	The Prosecuting Attorney's office does not deposit receipts timely.
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 **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 Stone County

**Public Administrator's
Controls and Procedures**

The Public Administrator:

- 1.1 File annual settlements and/or status reports timely.
- 1.2 Work with the court to establish a policy outlining the fees to assess wards and estates and ensure these fees are assessed and paid to the county for all applicable wards and estates.
- 1.3 Obtain and retain documentation for monies or other items of value provided to wards.

**Sheriff's Controls and
Procedures**

The Sheriff:

- 2.1 Deposit monies timely and restrictively endorse checks at the time of receipt.
- 2.2 Develop procedures to ensure all prisoner housing is properly billed and payments are received, recorded, and appropriately transmitted.
- 2.3 Establish procedures to routinely investigate outstanding checks. Old outstanding checks should be voided and reissued to payees that can be readily located. If payees cannot be located, the monies should be disposed of in accordance with state law.
- 2.4 Ensure civil paper service fees are charged in accordance with state law.

**County Collector's Controls
and Procedures**

The County Collector:

- 3.1 Review Assessment Fund withholdings for past years, determine the excess amount distributed to the Assessment Fund, and disburse that amount to the taxing authorities. The County Collector should also ensure the percentage to be deducted from property taxes for the Assessment Fund is properly reduced in future years once the \$75,000 limit is reached.
- 3.2 Monitor partial payment account balances to determine if taxpayer balances are sufficient to apply to taxes due. Also, the County Collector should timely process refunds when necessary.
- 3.3 Account for the numerical sequence of manual receipt slips.

**Payroll Controls and
Procedures**

The County Commission:

- 4.1 Require salaried employees to prepare timesheets and ensure leave records are maintained for all employees.

- 4.2 Discontinue compensating salaried employees in advance of receiving services, or establish adequate procedures to compare actual time worked to time previously reported for all employees and ensure adjustments to the payroll records are made when necessary.

Prosecuting Attorney's
Depositing Procedures

The Prosecuting Attorney ensure monies received are deposited timely.