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CITIZENS SUMMARY

Findings in the audit of Douglas County

Personnel Policies	The County Commission has not established clear policies regarding leave usage for county employees. In addition, the County Commission and Sheriff disagree on the required number of working hours for deputies within the Sheriff's office.
Sheriff's Controls and Procedures	Sheriff's office personnel do not reconcile the list of liabilities for the civil account to the available cash balance. The Sheriff's office has not established adequate controls and procedures over seized property. The Sheriff's office has not established procedures to routinely follow up on outstanding checks in the civil account.
Recorder of Deeds' Bank Reconciliations	The Recorder of Deeds does not maintain a check register balance or prepare adequate bank reconciliations.
Public Administrator's Bank Reconciliations	The Public Administrator does not prepare bank reconciliations for all wards.
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.



Recommendations in the audit of Douglas County

Personnel Policies	The County Commission work with the Sheriff to establish policies that clearly document required working hours for deputies, including whether leave hours will count toward the required number of working hours and how compensatory time will be calculated.
Sheriff's Controls and Procedures	<p>The Sheriff:</p> <ol style="list-style-type: none">2.1 Reconcile monthly lists of liabilities for the civil account to the available cash balance. Any differences between accounting records and reconciliations should be promptly investigated and resolved.2.2 Ensure a periodic inventory is conducted and reconciled to the seized property evidence log, and investigate any differences. The Sheriff should also make timely and appropriate dispositions of seized property in accordance with state law.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.
Recorder of Deeds' Bank Reconciliations	The Recorder of Deeds maintain a check register balance, ensure monthly bank reconciliations are adequately performed, and promptly investigate and resolve differences between the check register balance and the bank reconciliations.
Public Administrator's Bank Reconciliations	The Public Administrator perform monthly bank reconciliations.