



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of DeKalb County

Sheriff's Controls and Procedures	<p>The Sheriff has not adequately segregated accounting duties and does not ensure adequate supervisory review of detailed accounting and bank records is performed. The Sheriff's office does not timely disburse fees and other receipts to the County Collector-Treasurer and has not established adequate controls and procedures over seized property. The Office Administrator had not tracked the composition of receipts until the last 2 weeks of 2019, after audit staff discussed this issue with her.</p>
Prosecuting Attorney Controls and Procedures	<p>The Prosecuting Attorney has not adequately segregated accounting duties and does not ensure adequate supervisory review of detailed accounting and bank records is performed. He also does not ensure a monthly list of liabilities for the office's main bank account is reconciled to the bank balance and has not established procedures to routinely follow up on outstanding checks.</p>
Daviess-DeKalb Regional Jail	<p>The Daviess-DeKalb Regional Jail Commission budget prepared for the year ended December 31, 2019, did not contain all statutorily required elements.</p> <p>The Commissary Manager does not account for the numerical sequence of receipt numbers assigned by the commissary/inmate software system. In addition, credit card payments received are not reconciled to deposits on the bank statement. The Commissary Manager does not prepare adequate bank reconciliations for the inmate/commissary account. In addition, a monthly list of liabilities is not prepared to reconcile to the account balance.</p> <p>The jail does not have adequate procedures to ensure all inmate account balances are refunded upon release. The jail does not have procedures to routinely follow up on reconciling items identified in the bank reconciliations for the operating and payroll bank accounts. Commissary inventory records also are not accurate.</p>
Sunshine Law	<p>The County Commission did not make specific reference to the section of law allowing the closure of Commission meetings when voting to go into a closed session for all 3 closed meetings held during the year ended December 31, 2019.</p>
Capital Assets	<p>The county does not have procedures in place to identify capital asset purchases and dispositions throughout the year. In addition, county officials have not conducted annual physical inventories or provided inventory lists to the County Clerk as required. As a result, the county's capital asset records are not complete and up to date.</p>

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.
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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 DeKalb County

Sheriff Controls and Procedures

The Sheriff:

- 1.1 Segregate accounting duties or ensure adequate independent or supervisory reviews of detailed accounting and bank records are performed and documented.
- 1.2 Disburse fees and other receipts to the County Collector-Treasurer monthly in accordance with state law.
- 1.3 Maintain a complete and accurate seized property evidence log, and 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.
- 1.4 Maintain adequate records for receipting and reconciling payments received. 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.

Prosecuting Attorney Controls and Procedures

The Prosecuting Attorney:

- 2.1 Segregate accounting duties or ensure adequate independent or supervisory reviews of detailed accounting and bank records are performed and documented.
- 2.2 Reconcile the list of liabilities to the reconciled bank balance monthly. Any differences should be promptly investigated and resolved. Any unidentified money should be disposed of 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 money should be disposed of in accordance with state law.

Daviess-DeKalb Regional Jail

The County Commission work with the Daviess-DeKalb Regional Jail Board to:

- 3.1 Prepare annual budgets that contain all information required by state law.
- 3.2 Ensure the numerical sequence of system-assigned receipt numbers is accounted for properly. In addition, ensure credit card transactions are reconciled to the credit card transaction reports and deposits.
- 3.3 Ensure adequate monthly bank reconciliations are prepared using outstanding checks, deposits in transit, and other reconciling items. In addition, the regional jail should prepare a monthly list of liabilities

and reconcile the listing to the available cash balance. Any differences between accounting records and reconciliations should be promptly investigated and resolved.

- 3.4 Improve procedures so that inmates receive their entire remaining balance upon release. In addition, the regional jail should attempt to resolve unclaimed balances of inactive inmate accounts. If the payee cannot be located, the money should be disbursed in accordance with state law.
- 3.5 Establish procedures to routinely investigate reconciling items. Old outstanding checks should be voided and reissued to payees that can be readily located. If payees cannot be located, the money should be disbursed in accordance with state law.
- 3.6 Maintain accurate commissary transaction records and reconcile these records to inventory purchased and sold. In addition, ensure someone performs an independent review of changes to inventory records.

Sunshine Law

The County Commission ensure the specific section of law allowing the meeting to be closed is announced publicly and recorded in the minutes when the county commission holds a vote to close a meeting.

Capital Assets

The County Commission and County Clerk work with the other county officials to ensure complete and accurate inventory records are maintained, annual physical inventories are conducted, and implement procedures for tracking capital asset purchases and dispositions throughout the year.