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CITIZENS SUMMARY

Findings in the audit of Dunklin County

Sheriff's Controls and Procedures	The Sheriff's office has not established adequate controls and procedures over commissary items and phone cards sold to inmates. The office allows inmates to purchase commissary items when the inmate does not have a positive account balance and does not have adequate procedures to ensure an inmate's remaining account balance is refunded upon release. The office does not prepare a monthly list of liabilities for the inmate commissary account (as a result liabilities are not agreed to the reconciled bank balance) and the fee account has an unidentified balance. The office does not charge or collect sales taxes on phone cards and e-cigarettes sold to inmates not handled by the commissary vendor, and no sales taxes are remitted to the Department of Revenue. The office is collecting a \$7.10 commissary account set-up fee that is not allowed by state law.
Prosecuting Attorney's Controls and Procedures	The Prosecuting Attorney's office does not prepare a monthly list of liabilities, and consequently liabilities are not compared to the reconciled bank balance.
Medicare Payments	The County Commission has not established a group health plan and made Medicare supplement insurance payments to employees that were deemed unallowable by legal counsel.
Electronic Data Security	Controls over county computers are not sufficient. As a result, county records are not adequately protected and are susceptible to unauthorized access or loss of data.
Public Hearings	The January 31, 2019, County Commission meeting minutes did not document the public hearing and votes related to the 2019 county budget. The County Commission did not hold a public hearing and approve the county's 2019 tax rates.
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 Dunklin County

Sheriff's Controls and Procedures

The Sheriff:

- 1.1 Reconcile commissary and phone card records to inventories purchased and sold. In addition, the Sheriff should restrict access to phone cards.
- 1.2 Ensure all inmates have an available cash balance before allowing commissary item purchases. In addition, the Sheriff should follow up on commissary accounts that have outstanding balances due.
- 1.3 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.
- 1.4 Prepare a monthly list of liabilities for inmate commissary account and reconcile the list to the available cash balance. Any differences between accounting records and reconciliations should be promptly investigated and resolved for both the inmate commissary and fee accounts. In addition, the Sheriff should ensure existing and future commissary net proceeds not necessary to meet cash flow needs or current operating expenses are disbursed to the County Treasurer for deposit in the Inmate Prisoner Detainee Security Fund.
- 1.5 Contact the Department of Revenue (DOR) for guidance on establishing procedures for charging and collecting sales tax on phone card and e-cigarettes and ensure future sales tax collections are remitted to the DOR.
- 1.6 Discontinue charging and collecting the commissary set-up fee.

Prosecuting Attorney's Controls and Procedures

The Prosecuting Attorney should prepare a monthly list of liabilities and reconcile it to the available cash balance. Any differences between accounting records and reconciliations should be promptly investigated and resolved. In addition, establish procedures to routinely investigate outstanding checks. Old outstanding checks should be voided and reissued to payees that can be located. If payees cannot be located, the money should be disposed of in accordance with state law.

Medicare Payments

The County Commission review its use of the Medicare reimbursement plan and only provide a process or plan to employees that is in compliance with federal law.

Electronic Data Security

The County Commission work with other county officials to:

- 4.1 Require passwords for each employee to be periodically changed to prevent unauthorized access to the county's computers and data.

- 4.2 Require county computers have security controls in place to lock each computer after a specified number of incorrect logon attempts.
- 4.3 Ensure computer backup data is stored in a secure off-site location and tested on a regular basis.

Public Hearings

The County Commission ensure all votes are included in the meeting minutes, including but not limited to the approval of the county budget. In addition, a public hearing should be held each year prior to approving the property tax rates.