



**Nicole Galloway, CPA**  
Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of the Greene County Sheriff

Cash and Receipting Controls and Procedures	The Sheriff has not adequately segregated accounting duties and does not ensure supervisory reviews of detailed accounting and bank records are performed for the Jail Administration Division. The Sheriff needs to improve receipting, recording, reconciling, transmitting, and depositing procedures.
Bank Reconciliations and Liabilities	The Sheriff has not established adequate procedures for reconciling the civil process, inmate trust fund, commissary, and property room bank accounts, and procedures to follow up on old outstanding checks and reconciling items identified in the bank reconciliations need improvement. Monthly lists of liabilities are not prepared to reconcile to the available cash balances.
Purchasing and Disbursement Procedures	The Sheriff does not ensure compliance with the county's purchasing guide regarding requirements for electronic quotes and requisitions for purchases exceeding \$500. The Sheriff does not always work with the county's Purchasing department to ensure that purchase orders are completed when required by the purchasing guide and that bids are obtained when purchases with a single vendor exceed \$6,000 within a 90 day period. The Sheriff does not limit petty cash purchases to \$25 as stated in the county's purchasing guide and several petty cash purchases included sales tax.
Other Procedures	The Sheriff does not charge or collect sales tax on commissary sales, and no sales taxes are remitted to the Department of Revenue. The Sheriff does not have adequate procedures to ensure inmates receive their remaining account balance upon release and has not disbursed the money owed to some former inmates.

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.



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**Recommendations in the audit of the Greene County Sheriff**

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**Cash and Receipting Controls  
and Procedures**

The Sheriff:

- 1.1 Segregate accounting duties or ensure independent or supervisory reviews of detailed accounting and bank records are performed and documented.
- 1.2 Issue prenumbered receipt slips for all money received, indicate the method of payment on all receipt slips, account for the numerical sequence of receipt slips, reconcile the composition of receipts to the composition of transmittals, and deposit all payments received intact. Also, ensure all checks are restrictively endorsed upon receipt.

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**Bank Reconciliations and  
Liabilities**

The Sheriff establish procedures to ensure adequate monthly bank reconciliations are performed and to routinely investigate outstanding checks and other 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. In addition, monthly lists of liabilities should be prepared and reconciled to available cash balances. Any differences should be promptly investigated and resolved. The Sheriff should also determine how the interest earned on the property room bank account should be disbursed.

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**Purchasing and Disbursement  
Procedures**

The Sheriff:

- 3.1 Obtain electronic quotes and prepare requisitions when required by the county's purchasing guide and work with the county's Purchasing department to verify that purchase orders are completed when required and purchases with a single vendor do not require competitive bidding.
- 3.2 Ensure petty cash purchases do not exceed the \$25 limit as stated in the county's purchasing guide and ensure sales tax is not paid on purchases.

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**Other Procedures**

The Sheriff:

- 4.1 Contact the Department of Revenue (DOR) for guidance on establishing procedures for charging and collecting sales tax on commissary sales, and ensure future sales tax collections are remitted to the DOR.
- 4.2 Return inmates their remaining account 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.