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Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of Dade County

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| County Collector-Treasurer's Controls and Procedures | The County Collector-Treasurer incorrectly withheld 3 percent on all real estate and personal property taxes collected rather than withholding 1 percent, resulting in the various political subdivisions not receiving the full amounts owed to them. The County Collector-Treasurer did not change the commission rate withheld for real estate and personal property taxes when the county switched from a township-organized county to a county-organized county in April 2017. The County Collector-Treasurer does not prepare a monthly list of liabilities for the County Collector bank account, and consequently, liabilities are not compared to the reconciled bank balance. |
| Sheriff's Controls and Procedures | The Sheriff does not prepare bank reconciliations and lists of liabilities monthly. Receipt slips for civil and criminal process fees are not always issued in numerical sequence and receipts are not always deposited timely or transmitted timely to the County Collector-Treasurer. The Sheriff does not disburse some receipts timely as required by state law. The Sheriff does not disburse all commissary net proceeds to the county Inmate Prisoner Detainee Security Fund as required by state law. The Sheriff's office collects $25 for the replacement of a CCW permit, which is not the amount allowed by state law. |
| Recorder of Deeds' Bank Reconciliations and Liabilities | The Recorder of Deeds does not prepare bank reconciliations and does not maintain a list of liabilities. |
| Recorder of Deeds' Electronic Data Security | The Recorder of Deeds has not established adequate password controls to reduce the risk of unauthorized access to computers and data. The Recorder of Deeds does not have security controls in place to lock her computer after a specified number of incorrect logon attempts. |
| 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 Dade County

| County Collector-Treasurer's Controls and Procedures | The County Collector-Treasurer: |
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| | 1.1 Recalculate tax commissions withheld from real estate and personal property taxes since the change in county organization in April 2017, and correct distributions to the various political subdivisions and the General Revenue Fund. The County Collector-Treasurer should also ensure future commission calculations are accurate. |
| | 1.2 Ensure monthly lists of liabilities are prepared and reconciled timely to the bank account. Any differences between accounting records and reconciliations should be promptly investigated and resolved. In addition, any unidentified money should be disbursed in accordance with state law. |
| Sheriff's Controls and Procedures | The Sheriff: |
| | 2.1 Ensure monthly bank reconciliations and lists of liabilities are prepared and reconciled timely. Any differences between accounting records and reconciliations should be promptly investigated and resolved. In addition, if any money remains unidentified, the money should be disbursed in accordance with state law. |
| | 2.2 Issue receipt slips in numerical sequence, deposit receipts timely, and transmit receipts timely to the County Collector-Treasurer. |
| | 2.3 Disburse receipts timely. |
| | 2.4 Ensure existing and future commissary net proceeds not necessary to meet cash flow needs or current operating expenses are disbursed to the County Collector-Treasurer for deposit in the Inmate Prisoner Detainee Security Fund. |
| | 2.5 Ensure the fee amount charged for replacing a lost or destroyed concealed carry weapon (CCW) permit is allowed by state law. |
| Recorder of Deeds' Bank Reconciliations and Liabilities | The Recorder of Deeds prepare monthly bank reconciliations and lists of liabilities and reconcile the list of liabilities to the bank reconciliation. Any differences between accounting records and reconciliations should be promptly investigated and resolved. In addition, any unidentified money should be disbursed in accordance with state law. |
| Recorder of Deeds' Electronic Data Security | The Recorder of Deeds: |
| | 4.1 Require confidential passwords that contain a minimum number of characters, and are periodically changed to prevent unauthorized access to county computers and data. |
| | 4.2 Require computers to have security controls in place to lock the computer after a specified number of incorrect logon attempts. |