



CITIZENS SUMMARY

Findings in the audit of Macon County

Personal Property Assessment Procedures	The County Assessor's procedures for adding personal property items to the property tax system and assessing penalties are not consistent for all taxpayers and/or not in compliance with state law. The County Assessor did not retain personal property assessment lists signed and submitted by taxpayers as required by state law.
Sheriff's Controls and Procedures	Sheriff's office personnel do not prepare a monthly list of liabilities for the inmate commissary account, and consequently, liabilities are not agreed to the reconciled bank balance. In addition, the Sheriff has not regularly remitted net proceeds to the County Treasurer from the inmate commissary account for deposit into the Inmate Prisoner Detainee Security Fund. Office personnel also have not performed a documented physical inventory of seized property and do not have adequate procedures to ensure an inmate's remaining account balance is refunded upon release.
County Collector's Controls and Procedures	The County Collector does not prepare a monthly list of liabilities for the main bank account, and consequently, liabilities are not agreed to the reconciled bank balance. The County Collector did not account for the numerical sequence of receipt slip numbers. Personal commissions are not reported to the Internal Revenue Service as employee compensation by the county.
Public Administrator's Annual Settlements	The Public Administrator does not always file annual settlements and/or status reports timely.
Electronic Data Security	The County Assessor and County Collector do not have security controls in place to lock computers after a specified number of incorrect logon attempts and/or after a certain period of inactivity.
Electronic Communication Policy	The county has not developed certain electronic records management and retention policies in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission.
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.

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Recommendations in the audit of Macon County

Personal Property Assessment Procedures	<p>The County Assessor:</p> <ol style="list-style-type: none">1.1 Process additions in accordance with state law and established county procedures, and ensure late assessment penalties are assessed when appropriate.1.2 Retain all records in accordance with state law.
Sheriff's Controls and Procedures	<p>The Sheriff:</p> <ol style="list-style-type: none">2.1 Prepare a monthly list of liabilities for the 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 timely to the County Treasurer for deposit in the Inmate Prisoner Detainee Security Fund.2.2 Ensure a periodic inventory is conducted and reconciled to the seized property evidence log, and investigate any differences.2.3 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.
County Collector's Controls and Procedures	<p>The County Collector:</p> <ol style="list-style-type: none">3.1 Prepare monthly lists of liabilities and reconcile the listings to the reconciled bank balances, promptly investigate any differences, and if any money remains unidentified dispose of it in accordance with state law.3.2 Account for the numerical sequence of receipt slip numbers.3.3 Work with the County Commission and County Clerk to ensure all compensation is paid through the county's normal payroll process, properly taxed, and reported to the IRS as employee compensation.
Public Administrator's Annual Settlements	<p>The Public Administrator file annual settlements and/or status reports timely.</p>
Electronic Data Security	<p>The County Commission work with other county officials to require each county computer to have security controls in place to lock after a specific number of incorrect logon attempts or after a certain period of inactivity.</p>

Electronic Communication
Policy

The County Commission work with other county officials to develop written records management and retention policies to address electronic communications management and retention to comply with Missouri Secretary of State Records Services Division Electronic Communications Records Guidelines.