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Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of Oregon County

Sheriff's Controls and Procedures	The Sheriff has not adequately segregated accounting duties or performed adequate supervisory reviews of detailed accounting and bank records. The Sheriff's Office Manager does not always perform timely reconciliations of the bank account. Office personnel do 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.
Public Administrator's Annual Settlements	The Public Administrator does not always file annual settlements or status reports timely.
Prosecuting Attorney's Controls and Procedures	The Prosecuting Attorney has not adequately segregated accounting duties or performed supervisory reviews of accounting records and transmittals.
Electronic Data Security	The Prosecuting Attorney has not established adequate password controls to reduce the risk of unauthorized access to computers and data. Sheriff's office personnel do not back up computer data on a regular basis.
Sunshine Law	The County Clerk does not maintain a log of public records requests to ensure all Sunshine Law records requests are handled in compliance with state law. The County has not adopted a written policy regarding public access to county records as required by state law.
Electronic Communication Policy	The county has not developed 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 **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 Oregon County**

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**Sheriff's Controls and Procedures**

The Sheriff:

- 1.1 Segregate accounting duties or ensure documented independent or supervisory reviews of detailed accounting and bank records are performed.
- 1.2 Ensure bank reconciliations are performed timely and lists of liabilities are prepared and reconciled to the available cash balance monthly. Any differences should be promptly investigated and resolved.
- 1.3 Contact the Department of Revenue (DOR) for guidance on establishing procedures for charging and collecting sales tax on phone cards and e-cigarettes and ensure future sales tax collections are remitted to DOR.

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**Public Administrator's Annual Settlements**

The Public Administrator file annual settlements and status reports timely.

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**Prosecuting Attorney's Controls and Procedures**

The Prosecuting Attorney should segregate accounting duties or ensure adequate independent or supervisory reviews of accounting records are performed and documented.

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**Electronic Data Security**

The County Commission work with other county officials to:

- 4.1 Require confidential passwords to be periodically changed to prevent unauthorized access to county computers and data.
- 4.2 Ensure computer data is backed up periodically and stored at a secure off-site location.

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**Sunshine Law**

The County Commission:

- 5.1 Ensure a public request log is maintained to help ensure compliance with state law.
- 5.2 Develop a written public access policy.

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**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.