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Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of McDonald County

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| Land Purchase                                  | The County Commission purchased 2 parcels of land from a County Commissioner in violation of state law.  |
| Sheriff's Controls and Procedures              | The Sheriff's office does not prepare adequate bank reconciliations or maintain an accurate check register balance for the civil bank account. In addition, monthly lists of liabilities are not prepared to reconcile to the available cash balance. The Sheriff's office has not established adequate controls and procedures over seized property.  |
| Prosecuting Attorney's Controls and Procedures | The Prosecuting Attorney's office does not prepare adequate bank reconciliations or maintain a book balance. In addition, monthly lists of liabilities are not prepared to reconcile to the available cash balance. The Prosecuting Attorney's office has not established proper procedures for receipting and recording payments received. The Prosecuting Attorney's office does not generate a monthly list of unpaid bad checks and restitution. The Prosecuting Attorney's office does not always assess the statutorily required fees from defendants who owe court-ordered restitution. |
| 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**.\*

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\*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 McDonald County**

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| Land Purchase                                  | The County Commission discontinue making purchases from County Commissioners to ensure compliance with state law.  |
| Sheriff's Controls and Procedures              | <p>The Sheriff:</p> <ul style="list-style-type: none"><li>2.1 Ensure adequate monthly bank reconciliations are prepared and maintain an accurate check register. In addition, prepare monthly lists of liabilities and reconcile the list to the available cash balance. Any differences, including the duplicate deposits, should be promptly investigated and resolved.</li><li>2.2 Maintain a complete and accurate seized property evidence log, and ensure a periodic inventory is conducted and reconciled to the seized property evidence log, and investigate any differences. The Sheriff should also make timely and appropriate dispositions of seized property in accordance with state law.</li></ul> |
| Prosecuting Attorney's Controls and Procedures | <p>The Prosecuting Attorney:</p> <ul style="list-style-type: none"><li>3.1 Ensure adequate monthly bank reconciliations are prepared and maintain a book balance. In addition, prepare monthly lists of liabilities and reconcile the list to the available cash balance. Any differences should be promptly investigated and resolved.</li><li>3.2 Timely record all payments received in the computerized accounting system.</li><li>3.3 Establish procedures to monitor and collect accounts receivable.</li><li>3.4 Assess and collect fees on all restitution cases as required by state law.</li></ul>   |