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Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Schuyler County

Property Tax Levy Reductions	The County Clerk did not use the correct tax rate ceilings when performing the annual property tax reduction calculations for 2019 and 2020.
Sheriff's Controls and Procedures	Sheriff's office personnel do not issue prenumbered bond forms and have not established adequate controls and procedures over seized property.
County Debit Card	The County Commission has not established guidelines for the use of the county debit card including requiring the card to be signed out and documented approval of the proposed purchase.
Electronic Data Security	The County Collector and Prosecuting Attorney have not established computer controls to reduce the risk of unauthorized access to the computers and data.
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**.*

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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.

Recommendations in the audit of Schuyler County

Property Tax Levy Reductions	The County Commission and the County Clerk properly calculate property tax rate reductions.
Sheriff's Controls and Procedures	The Sheriff:
	2.1 Ensure prenumbered bond forms are issued and accounted for properly.
	2.2 Maintain a complete and accurate seized property evidence listing and ensure periodic physical inventories are conducted and reconciled to the seized property evidence listing. Any differences should be investigated and resolved.
County Debit Card	The County Commission establish written guidelines regarding use of the county debit card, including provisions for tracking who is using the card and the approval process for debit card purchases.
Electronic Data Security	The County Commission work with other county officials to require the use of unique user identifications and passwords when using the property tax system, require Prosecuting Attorney's office personnel change passwords periodically, and require passwords in the County Collector's office to contain a minimum number of characters to help prevent unauthorized access to the county computers and data.
Electronic Communication Policy	The County Commission work with the 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 Guidelines.