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CITIZENS SUMMARY

Findings in the audit of Maries County

Sheriff's Controls and Procedures	Procedures for preparing bank reconciliations and liabilities listings need improvement. Sheriff's office personnel do not use prenumbered bond forms or immediately issue receipt slips for bonds and civil receipts (civil process, concealed carry weapons permits, and other fees). The Sheriff's office does not charge or collect sales taxes on commissary sales, and does not remit sales taxes to the Department of Revenue. The Sheriff has not entered into written agreements with the surrounding counties or cities for the boarding of prisoners.
Property Tax System	As noted in at least our 6 prior audit reports, neither the County Clerk nor the County Commission adequately reviews the financial activities of the County Collector.
Sunshine Law	The county has not adopted a written policy regarding public access to county records as required by state law, and the county did not always comply with the requirements of the Sunshine Law for closed session meetings.
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 Maries County

Sheriff's Controls and Procedures

The Sheriff:

- 1.1 Ensure adequate monthly bank reconciliations are prepared for all bank accounts. In addition, the Sheriff should ensure monthly lists of liabilities are prepared and reconciled to the available cash balance. Any differences between accounting records and reconciliations should be promptly investigated and resolved. Any unidentified money should be disposed of in accordance with state law.
- 1.2 Issue prenumbered receipt slips for civil collections immediately upon receipt, and for bonds, use prenumbered bond forms and/or issue prenumbered receipt slips immediately upon receipt. In addition, the Sheriff should account for the numerical sequence of the receipts/forms and reconcile the amounts on the documents to the amounts deposited.
- 1.3 Contact the Department of Revenue (DOR) for guidance on establishing procedures for charging and collecting sales tax on commissary sales and ensure future sales tax collections are remitted to the DOR.
- 1.4 Work with the County Commission to obtain written agreements with counties and cities for the boarding of prisoners.

Property Tax System

The County Clerk maintain an account book with the County Collector. In addition, the County Clerk and the County Commission should use the account book to review the accuracy and completeness of the County Collector's annual settlements.

Sunshine Law

The County Commission:

- 3.1 Develop a written public access policy.
- 3.2 Ensure the specific section of law allowing the meeting to be closed is announced publicly and recorded in the meeting minutes when the county commission holds a vote to close a meeting, and discussions are limited to the specific reasons cited for closing the meeting.

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 Guidelines.