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CITIZENS SUMMARY

Findings in the audit of Sullivan County

Prosecuting Attorney's Controls and Procedures	The Prosecuting Attorney has not adequately segregated accounting duties or performed documented supervisory reviews of detailed accounting and bank records. The office secretary does not always timely disburse bad check and restitution payments to victims or fees received to the County Treasurer, did not prepare bank reconciliations or maintain a book balance during our audit period, and does not always deposit receipts timely or intact.
Public Administrator's Controls and Procedures	The Public Administrator does not always file annual settlements timely and does not prepare monthly bank reconciliations for ward accounts.
Property Tax System	As noted in our prior audit report, neither the County Clerk nor the County Commission adequately reviews the financial activities of the County Collector, who processed property tax collections of approximately \$7.1 million during the year ended February 28, 2021.
Electronic Data Security	Controls over county computers are not sufficient. Employees in the Recorder of Deeds and Sheriff's offices are not required to change passwords periodically. Employees in the Recorder of Deeds' and Assessor's offices 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. The Public Administrator does not back up computer data on a regular basis and Sheriff's office personnel do not store backup data at an off-site location.
Sunshine Law	The county could not provide minutes for 9 of the 50 open meetings held during 2020. The County Clerk indicated she prepares the minutes at the time of each meeting but may have lost or misfiled some minutes.
Electronic Communication Policy	The county has not developed 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**.*

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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 Sullivan County

Prosecuting Attorney's Controls and Procedures	<p>The Prosecuting Attorney:</p> <ol style="list-style-type: none">1.1 Segregate accounting duties or ensure independent or supervisory reviews of detailed accounting and bank records are performed.1.2 Disburse victim restitution timely and transmit fees in accordance with state law.1.3 Ensure monthly bank reconciliations are prepared, maintain a book balance, and prepare monthly lists of liabilities and reconcile the list to the available cash balance. Any differences between accounting records and reconciliations should be promptly investigated and resolved. In addition, establish procedures to routinely investigate outstanding checks. Old outstanding checks should be voided and reissued to payees that can be located. If payees cannot be located, the money should be disposed of in accordance with state law.1.4 Ensure receipts are deposited timely and intact.
Public Administrator's Controls and Procedures	<p>The Public Administrator:</p> <ol style="list-style-type: none">2.1 File annual settlements timely.2.2 Perform monthly bank reconciliations for all ward bank accounts and record receipts and disbursements timely in the checkbook register.
Property Tax System	<p>The County Clerk maintain an account book with the County Collector. In addition, the County Clerk and County Commission should use the account book to review the accuracy and completeness of the County Collector's annual settlements.</p>
Electronic Data Security	<p>The County Commission work with other county officials to:</p> <ol style="list-style-type: none">4.1 Require passwords for each employee to be periodically changed to prevent unauthorized access to county computers and data.4.2 Require county computers to have security controls in place to lock each computer after a specified number of incorrect logon attempts and after a certain period of inactivity.4.3 Ensure computer data is backed up periodically and stored at a secure off-site location.
Sunshine Law	<p>The County Commission ensure minutes are prepared and retained for all meetings.</p>
Electronic Communication Policy	<p>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.</p>