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CITIZENS SUMMARY

Findings in the audit of Wayne County

County Collector's Controls and Procedures	The County Collector has not prepared and filed an annual settlement for the years ended February 29, 2020, and February 28, 2021, in violation of state law. The County Collector has not adequately segregated accounting duties, does not prepare adequate or timely bank reconciliations, does not prepare lists of liabilities for the office's 3 primary bank accounts, does not timely or consistently transfer payments from the credit/debit card and installment accounts to the general operating account, and has not established proper controls and procedures for making refunds. In addition, collections received by the County Collector are not always disbursed timely and the distribution amounts did not always agree with the calculations on the collection reports.
Property Tax System Controls and Procedures	The County Clerk does not maintain an account book or other records summarizing property tax charges, transactions, and changes. The County Clerk does not prepare or verify the accuracy of the current or delinquent tax books.
Sheriff's Controls and Procedures	The Sheriff has not adequately segregated accounting duties and does not perform an adequate supervisory review of detailed accounting and bank records. Office personnel do not prepare a monthly list of liabilities for the Sheriff's fee account or the commissary account. The Sheriff has not established adequate controls and procedures over commissary items sold to inmates. The Sheriff did not transmit \$18,100 in fees and other receipts collected to the County Treasurer during the year ended December 31, 2020. The Sheriff was retaining the money to directly pay for his office's expenses.
Prosecuting Attorney's Controls and Procedures	The Prosecuting Attorney has not adequately segregated accounting duties and does not perform a documented supervisory review of detailed accounting records and transmittals and has not established proper procedures for receipting, recording, and transmitting payments received.
Electronic Data Security	The County Assessor, County Collector, and Prosecuting Attorney have not established adequate password controls to reduce the risk of unauthorized access to computers and data. Employees in the County Collector's office also share user identifications and passwords for the property tax system.
Electronic Communication Policies	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.
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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 Wayne County

County Collector's Controls and Procedures

The County Collector:

- 1.1 Prepare and file annual settlements in accordance with state law.
- 1.2 Segregate accounting duties or ensure adequate independent or supervisory reviews of detailed accounting and bank records are performed and documented.
- 1.3 Ensure adequate monthly bank reconciliations are prepared timely and reconciled to the book balance, and maintain cumulative book balances for all bank accounts. Any differences between accounting records and reconciliations should be promptly investigated and resolved.
- 1.4 Prepare monthly lists of liabilities and reconcile the lists to the available cash balance. Any differences should be promptly investigated and resolved. Any unidentified money should be disposed of in accordance with state law.
- 1.5 Ensure all transfers are made timely and are adequately documented.
- 1.6 Issue all refunds by check and maintain documentation supporting all refunds made.
- 1.7 Ensure collections are distributed timely in accordance with state law and the disbursements are accurate.

Property Tax System Controls and Procedures

The County Clerk:

- 2.1 Maintain an account book with the County Collector.
- 2.2 Prepare the current and delinquent tax books, or at a minimum, verify the accuracy of the tax books prior to charging the County Collector with the property tax amounts to be collected. Procedures performed should be documented.

Sheriff's Controls and Procedures

The Sheriff:

- 3.1 Segregate accounting duties or ensure adequate independent or supervisory reviews of detailed accounting and bank records are performed and documented.
- 3.2 Prepare monthly lists of liabilities and reconcile the list to the available cash balances. 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.

- 3.3 Periodically reconcile commissary records to inventories purchased and sold.
- 3.4 Disburse the remaining balance of fees and other receipts to the County Treasurer. In addition, discontinue making purchases from the fee account and make all purchases through the normal county process.

Prosecuting Attorney's
Controls and Procedures

The Prosecuting Attorney:

- 4.1 Segregate accounting duties or ensure adequate independent or supervisory reviews of detailed accounting records and transmittals are performed and documented.
- 4.2 Issue receipt slips when received, transmit all receipts at least monthly, and restrictively endorse money orders at the time of receipt.

Electronic Data Security

The County Commission work with other county officials to require each employee to have a unique user identification and confidential password that is periodically changed.

Electronic Communication
Policies

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.