



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Harrison County

Sheriff's Controls and Procedures	Procedures for receipting, recording, and depositing need improvement. Sheriff's office personnel do not prepare a monthly list of liabilities to reconcile to the available cash balance of the commissary account and bank reconciliations prepared for the commissary account are not adequate as the bank balance is not reconciled to the book balance. The Sheriff does not have adequate procedures to ensure an inmate's remaining account balance is refunded upon release. The Sheriff does not charge or collect sales tax on e-cigarettes and commissary items sold to inmates by the Sheriff's office instead of the commissary vendor, and no sales taxes are remitted to the Department of Revenue.
Ex Officio Recorder of Deeds' Liabilities	The Ex Officio Recorder of Deeds does not maintain an adequate list of liabilities.
Electronic Data Security	The Public Administrator and Sheriff have not established adequate password controls to reduce the risk of unauthorized access to computers and data.
Sunshine Law	The County Commission did not make specific reference to the section of law allowing the closure of County Commission meetings when voting to go into a closed session for 4 of the 9 closed meetings held from January 1, 2020, through September 15, 2021. Minutes of County Commission meetings do not always contain sufficient detail of actions taken.
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**.*

All reports are available on our website: auditor.mo.gov

*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 Harrison County

**Sheriff's Controls and
Procedures**

The Sheriff:

- 1.1 Indicate the method of payment on all receipt slips and reconcile the composition of receipts to the composition of deposits. In addition, issue prenumbered bond forms or receipt slips for all bond receipts, and ensure bond forms are issued, retained, and accounted for properly. Also, ensure all receipts are deposited timely.
- 1.2 Prepare a monthly list of liabilities and reconcile the list to the available cash balance, and ensure adequate monthly bank reconciliations are prepared for the commissary account by reconciling the bank balance to the book balance. Any differences between accounting records and reconciliations should be promptly investigated and resolved.
- 1.3 Refund inmates their remaining balance upon release. In addition, the Sheriff should attempt to return unclaimed balances to the former inmates. If the payee cannot be located, the amount should be disbursed in accordance with state law.
- 1.4 Contact the Department of Revenue (DOR) for guidance on establishing procedures for charging and collecting sales tax on items sold to inmates and ensure future sales tax collections are remitted to DOR.

**Ex Officio Recorder of Deeds'
Liabilities**

The Ex Officio Recorder of Deeds prepare a monthly list 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, any unidentified money should be disbursed in accordance with state law.

Electronic Data Security

The County Commission work with other county officials to require passwords to be periodically changed to prevent unauthorized access to the county's computers and data.

Sunshine Law

The County Commission:

- 4.1 Ensure the specific section of law allowing the meeting to be closed is announced publicly and recorded in the minutes when the County Commission holds a vote to close a meeting.
- 4.2 Ensure meeting minutes include all necessary information.