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CITIZENS SUMMARY

Findings in the audit of Nodaway County

Sheriff's Controls and Procedures	The Sheriff's office does not always correctly record the method of payment on receipt slips issued for the fee account and receipts are not always deposited intact. Sheriff's office personnel do not prepare a monthly list of liabilities for the commissary account. The Sheriff does not disburse all commissary net proceeds to the county Inmate Prisoner Detainee Security Fund as required by state law. The Sheriff's office does not charge or collect sales tax on e-cigarettes sold to inmates; and sales taxes charged and collected for commissary items sold through the commissary vendor are not remitted to the state Department of Revenue. The Sheriff's office has not established procedures to follow up on outstanding checks. The Sheriff has also not entered into written agreements with the surrounding counties or cities for the boarding of prisoners detailing the housing rate to be paid, the services to be provided, or any required notification for emergency or non-routine situations.
Sheriff's Electronic Data Security	The Sheriff has not established adequate password controls to reduce the risk of unauthorized access to computers and data. Sheriff's office personnel are not required to change their password periodically to help ensure it remains known only to them. The Sheriff does not have security controls in place to lock computers after a certain period of inactivity.
Public Administrator's Annual Settlements	The Public Administrator does not always file annual settlements and/or status reports timely.
Electronic Communication Policy	The county has not developed a records management and retention policy in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission.

In the areas audited, the overall performance of this entity was **Good**.*

*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 Nodaway County

Sheriff's Controls and Procedures

The Sheriff:

- 1.1 Ensure all receipts are deposited intact, receipt slips are not altered, the method of payment is indicated on all receipt slips, and an independent reconciliation of the composition of receipts to the composition of deposits is performed.
- 1.2 Prepare monthly lists of liabilities and reconcile the lists to the available cash balances. Any differences noted between accounting records should be promptly investigated and resolved. Any unidentified money should be disposed of in accordance with state law.
- 1.3 Ensure existing and future commissary net proceeds not necessary to meet cash flow needs or current operating expenses are disbursed to the County Collector-Treasurer for deposit in the Inmate Prisoner Detainee Security Fund.
- 1.4 Determine the amount of sales tax previously collected and remit any amounts owed to the Department of Revenue (DOR). In addition, establish procedures for charging and collecting sales tax on all items sold to inmates and ensure future sales tax collections are remitted to DOR.
- 1.5 Routinely investigate outstanding checks. Old outstanding checks should be voided and reissued to payees that can be readily located. If payees cannot be located, the money should be disposed of in accordance with state law.
- 1.6 Work with the County Commission to obtain written agreements with counties and cities for the boarding of prisoners.

Sheriff's Electronic Data Security

The Sheriff:

- 2.1 Require passwords that are periodically changed and kept confidential, to prevent unauthorized access to county computers and data.
- 2.2 Require computers to have security controls in place to lock after a certain period of inactivity.

Public Administrator's Annual Settlements

The Public Administrator file annual settlements and/or status reports timely.

Electronic Communication Policy

The County Commission work with other county officials to develop a written records management and retention policy to address electronic communications management and retention to comply with Missouri Secretary of State Records Services Division electronic communications guidelines.