



CITIZENS SUMMARY

Findings in the audit of Grundy County

Sheriff's Controls and Procedures	The Sheriff's office does not conduct periodic physical inventories of seized property, has not established procedures to dispose of seized property held for long time periods, and did not maintain disposal forms for all disposed items. The Sheriff has not established procedures to routinely follow up on outstanding checks in the inmate bank account.
Ambulance Department's Controls and Procedures	The Ambulance Department Director has not adequately segregated accounting duties or performed supervisory reviews of accounting records. Accounts receivable are not adequately monitored and written procedures for the collection of past due amounts are not always followed. Additionally, procedures for when accounts receivable are considered uncollectable and should be written off have not been established.
Electronic Data Security	The County Assessor, County Collector-Treasurer, County Clerk, and Sheriff have not established adequate password controls to reduce the risk of unauthorized access to computers and data. Employees in these offices are not required to change passwords periodically. Additionally, the passwords used by employees in the offices of the County Assessor and County Clerk are not required to have a minimum number of characters. As a result, county records are not adequately protected and are susceptible to unauthorized access or loss of data.
Electronic Communications 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. This guidance recommends government entities have a policy on electronic messaging, including text messages, email, and other third party platforms.
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**.*

*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 Grundy County

Sheriff's Controls and Procedures

The Sheriff:

- 1.1 Maintain a complete and accurate seized property log, ensure a periodic inventory is conducted and reconciled to the seized property log, and investigate any differences. The Sheriff should also make timely and appropriate dispositions of seized property, and retain disposal forms for all dispositions.
- 1.2 Establish procedures to 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.

Ambulance Department's Controls and Procedures

The Ambulance Department Director:

- 2.1 Segregate accounting duties or ensure adequate independent or supervisory reviews of detailed accounting records, including account adjustments, and transmittals, are performed and documented.
- 2.2 Ensure procedures to routinely monitor accounts receivable are followed and ensure proper follow-up action is taken on accounts with amounts due. In addition, establish procedures regarding when accounts are to be written off.

Electronic Data Security

The County Commission work with other county officials to require each employee to use a password with a minimum number of characters that is required to be periodically changed.

Electronic Communications 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.