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CITIZENS SUMMARY

Findings in the audit of Dent County

Prosecuting Attorney's Administrative Fees	The Prosecuting Attorney's office does not assess or collect the statutorily-required fees from defendants who owe bad check or court-ordered restitution.
Sheriff's Unidentified Liabilities	The Sheriff's fee bank account had \$2,956 of unidentified money at December 31, 2021. The Head Administrative Clerk indicated this unidentified balance has been in the fee bank account for multiple years, and office personnel have not disposed of it because they were unable to identify the related liabilities. After we discussed the state laws regarding unidentified money with them, Sheriff's office personnel turned over the balance to the County Treasurer.
Electronic Data Security	The County Assessor, Recorder of Deeds, and Sheriff have not established adequate password controls to reduce the risk of unauthorized access to computers and data. The County Assessor, Recorder of Deeds, Sheriff, and Public Administrator do not have security controls in place to lock computers after a specified number of incorrect logon attempts. The Public Administrator does not store backup data at an off-site location.
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.
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**.*

*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 Dent County

Prosecuting Attorney's Administrative Fees	The Prosecuting Attorney assess and collect fees on all bad check and court-ordered restitution cases as required by state law.
Sheriff's Unidentified Liabilities	The Sheriff disburse unidentified money in accordance with state law.
Electronic Data Security	<p>The County Commission work with other county officials to:</p> <ul style="list-style-type: none">3.1 Require each employee to use a unique user identification and password with a minimum number of characters that is periodically changed.3.2 Require county computers to have security controls in place to lock each computer after a specified number of incorrect logon attempts.3.3 Ensure backup computer data is stored at a secure off-site location.
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.