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CITIZENS SUMMARY

Findings in the audit of Perry County

Sheriff's Controls and Procedures	The Sheriff has not adequately segregated accounting duties or performed adequate supervisory reviews of detailed accounting records, and does not disburse commissary net proceeds to the County Treasurer for deposit into the Inmate Prisoner Detainee Security Fund as required by state law. Sheriff's office personnel do not prepare adequate bank reconciliations and a monthly list of liabilities for the commissary account. The Sheriff does not properly reconcile fuel used to fuel purchased, and does not document his review of fuel usage reports.
County Collector's Tax Maintenance Fund	The County Collector improperly reimbursed himself \$1,480 from the Tax Maintenance Fund for expenses not in compliance with uses allowed by state law, and invoices were not maintained to support the reimbursements.
Public Administrator's Controls and Procedures	The Public Administrator has maintained possession of a deceased ward's property. Office personnel do not issue receipt slips for checks received and do not always document checks received on the receipt log. Some checks and money orders are not restrictively endorsed until the weekly deposit is prepared.
Budgets and Financial Reporting	The County Clerk failed to submit a certified copy of the 2022 and 2021 county budgets to the State Auditor's Office in accordance with state law. Neither the County Commission nor the County Clerk submitted proof of publication of the county's financial statements for the years ended December 31, 2021, and 2020, to the State Auditor's Office as required by state law.
Electronic Data Security	The Sheriff has not established adequate password controls to reduce the risk of unauthorized access to computers and 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.
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 Perry County

Sheriff's Controls and Procedures

The Sheriff:

- 1.1 Segregate accounting duties or ensure adequate independent or supervisory reviews of detailed accounting and bank records are performed and documented.
- 1.2 Ensure existing and future commissary net proceeds not necessary to meet cash flow needs or current operating expenses are disbursed timely to the County Treasurer for deposit into the Inmate Prisoner Detainee Security Fund.
- 1.3 Ensure adequate monthly bank reconciliations and lists of liabilities are prepared and reconciled timely. Any differences between accounting records and reconciliations should be promptly investigated and resolved.
- 1.4 Establish procedures to reconcile fuel used to fuel purchased and document the review of fuel usage reports. Any significant discrepancies should be promptly investigated.

County Collector's Tax Maintenance Fund

The County Collector ensure future disbursements from the Tax Maintenance Fund (TMF) are in compliance with statutory provisions and supporting documentation is maintained. In addition, the County Collector should reimburse the TMF account for the improper purchases.

Public Administrator's Controls and Procedures

The Public Administrator:

- 3.1 Ensure all ward assets are properly distributed to wards' heirs timely.
- 3.2 Issue prenumbered receipt slips for all money received, and ensure all checks are recorded in the receipt log. In addition, the Public Administrator should ensure checks and money orders are restrictively endorsed at the time of receipt.

Budgets and Financial Reporting

- 4.1 The County Clerk submit a certified copy of the county budget to the State Auditor within 5 days of approval as required by state law.
- 4.2 The County Commission submit proof of publication of the county's financial statements to the State Auditor's Office or discontinue payments to the County Commission until proof of publication of the county's financial statements are submitted in accordance with state law.

Electronic Data Security

The Sheriff require confidential passwords that are periodically changed to prevent unauthorized access to county computers and data.

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.