



Thomas A. Schweich
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CITIZENS SUMMARY

Findings in the audit of Ripley County

Property Tax System Controls and Procedures	The County Commission and County Clerk do not adequately review property tax system changes and activity. Although the County Collector has the ability to post additions and abatements to the property tax system, neither the County Commission nor the County Clerk reviews and approves the additions and abatements so errors or irregularities could go undetected. The method of payment is not always recorded on paid tax statements, and the composition of receipts is not reconciled to the composition of deposits. Employees of the County Collector and the County Assessor are not required to change their passwords periodically for the property tax computer system, and the property tax computer system does not have security controls to detect or prevent unlimited incorrect log-on attempts. The County Collector prepares backups for the property tax computer system, but backups are not periodically tested to ensure essential information can be recovered in the event of a disaster or computer failure.
Public Administrator	The former Public Administrator did not always file annual settlements in a timely manner as required by statute. Five annual settlements for 12 cases reviewed were filed between 1 to 8 months after the due date. The former Public Administrator did not always pay bills in a timely manner, and one ward was assessed \$60 in late charges. The former Public Administrator did not retain supporting documentation for some disbursements, and one case file did not contain a closing statement or appraisal documentation to support the \$52,836 sale of real estate.
Prosecuting Attorney	Prior audit reports have identified inadequacies in the Prosecuting Attorney's office procedures, and significant weaknesses still exist. One clerk is primarily responsible for receiving, recording, depositing and disbursing monies and reconciling the bank account and a documented supervisory review is not performed. The Prosecuting Attorney's office does not always issue receipt slips for monies received in the mail, indicate the actual date of receipt on the receipt slip, issue receipt slips in numerical order, or account for receipt slips properly. Receipts are not always deposited intact and in a timely manner and are not reconciled to deposits. An October 2011 deposit did not include \$493 in monies already received, although some monies receipted after this were included with the deposit. Our review of 26 bad check fees collected by the Prosecuting Attorney's office found 3 of the fees assessed were more than the amount established by Section 570.120, RSMo.
Sheriff	One clerk in the Sheriff's office is responsible for receiving, recording, depositing, and disbursing monies and reconciling the bank accounts without independent or supervisory review. The Sheriff's office does not always issue receipt slips and does not account for the numerical sequence of receipt slips to help ensure monies are recorded and accounted for properly. The seized property log was incomplete and inaccurate, and the

Sheriff's office has not conducted a physical inventory of all seized property or implemented procedures to review cases periodically and dispose of seized property items when appropriate.

Capital Assets and Vehicles	As noted in our prior audit report, the county does not adequately account for county property. The overall capital asset records have not been updated since 1999, annual inventory reports are not always submitted and are not always complete and accurate, and capital assets are not always identified as county property. The Road and Bridge department does not maintain bulk fuel inventory records or logs of fuel dispensed and does not reconcile fuel use to fuel purchased. Although the Sheriff's department maintains mileage and fuel use logs for vehicles, the logs are not reconciled to fuel purchased.
Leave Policies and Procedures	The county personnel policy is unclear about when vacation and sick leave is accrued by county employees, and employees are allowed to take vacation and sick leave before it is posted, resulting in negative balances.
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**.*

American Recovery and Reinvestment Act (Federal Stimulus)	During the audited time period, Ripley County was awarded a \$42,819 Recovery Act: Homelessness Prevention and Rapid Re-housing grant which was passed through to the Ripley County Family Resource Center to help those in need of temporary assistance obtain and retain housing.
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*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.