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CITIZENS SUMMARY

Findings in the audit of Ozark County

Sheriff's Controls and Procedures	The Sheriff has not adequately segregated accounting duties or performed adequate supervisory reviews of detailed accounting and bank records. Procedures for receipting, recording, depositing, and disbursing need improvement. The Office Manager does not prepare a monthly list of liabilities for the front office (fees) account or the commissary account. The office has not established adequate controls and procedures over seized property.
Property Tax System Controls and Procedures	The County Clerk did not maintain an account book or other records summarizing property tax charges, transactions, and changes, and no other review or reconciliation process was in place to verify this information. The County Clerk did not prepare the land and personal tax or the railroad and utility tax aggregate abstracts for 2021 and 2022.
Recycling Center's Controls and Procedures	The County Commission has not adequately segregated accounting duties or performed adequate supervisory reviews of detailed accounting records at the Recycling Center. Recycling Center personnel do not issue receipt slips for money received or ensure all receipts are recorded on the receipts log.
Ex Officio Recorder of Deeds' Bank Reconciliations and List of Liabilities	The former Ex Officio Recorder of Deeds did not perform adequate and timely bank reconciliations and did not prepare a monthly list of liabilities.
Sheriff's Compensation	The County Commission authorized a mid-term salary increase totaling \$5,706 to the Sheriff in May 2022, in violation of constitutional provisions.
Financial Reporting	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 2022, to the State Auditor as required by state law.
Sunshine Law Public Access Policy	The County Commission has not adopted a written policy regarding public access to county records as required by state law. A written policy regarding public access to county records would establish guidelines for the county to make records available to the public.
Electronic Data Security	Controls over county computers are not sufficient. As a result, county records are not adequately protected and are susceptible to unauthorized access or loss of data.
Electronic Communication Policy	The county has not developed a records management and retention policy that includes electronic communication 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.
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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 Ozark County

Sheriff's Controls and Procedures	<p>The Sheriff:</p> <ol style="list-style-type: none">1.1 Segregate accounting duties or ensure adequate independent or supervisory reviews of detailed accounting and bank records are performed and documented.1.2 Issue receipt slips immediately upon receipt for all money received and deposit money timely. In addition, issue pre-numbered bond forms or receipt slips for all bond receipts, and ensure bond forms are issued, retained, and accounted for properly. Also, disburse bonds timely and disburse all fees and other receipts to the County Treasurer monthly in accordance with state law.1.3 Prepare monthly lists of liabilities and reconcile the lists to the reconciled bank balances. Any differences should be promptly investigated and resolved, and any unidentified money disposed of in accordance with state law.1.4 Maintain a complete and accurate seized property evidence log, ensure a periodic inventory is conducted and reconciled to the seized property evidence log, and investigate any differences.
Property Tax System Controls and Procedures	<p>The County Clerk:</p> <ol style="list-style-type: none">2.1 Maintain an account book with the County Collector for use in reviewing County Collector records.2.2 Prepare the land and personal tax, and the railroad and utility tax, aggregate abstracts and timely file them with the Department of Revenue and State Tax Commission.
Recycling Center's Controls and Procedures	<p>The County Commission:</p> <ol style="list-style-type: none">3.1 Segregate accounting duties or ensure adequate independent or supervisory reviews of detailed accounting records are performed and documented.3.2 Ensure all receipts are posted to the receipts log when received, reconcile the receipts log to amounts transmitted, and transmit all receipts timely.
Ex Officio Recorder of Deeds' Bank Reconciliations and List of Liabilities	<p>The Ex Officio Recorder of Deeds prepare adequate monthly bank reconciliations and lists of liabilities and reconcile the list of liabilities to the available cash balance. Any differences should be promptly investigated and resolved.</p>
Sheriff's Compensation	<p>The County Commission discontinue the mid-term salary increase and consider various methods for possible recoupment of money already paid.</p>

Financial Reporting	The County Commission submit proof of publication of the county's financial statements to the State Auditor in accordance with state law.
Sunshine Law Public Access Policy	The County Commission develop a written public access policy, and maintain a public request log or other documentation to help ensure compliance with state law.
Electronic Data Security	<p>The County Commission work with other county officials to:</p> <ol style="list-style-type: none"> 8.1 Require confidential passwords for each employee that are periodically changed to prevent unauthorized access to county computers and data. 8.2 Require county computers to have security controls in place to lock each computer after a specified number of incorrect logon attempts and after a certain period of inactivity.
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.