



# CITIZENS SUMMARY

## Findings in the audit of Montgomery County

Property Tax Rates	Because the County Clerk reported incorrect assessed valuation totals to the State Auditor's Office (SAO) for the road and bridge tax levy in 2022, the SAO certified tax rate ceilings based on the incorrect totals and the county assessed approximately \$89,000 more in property taxes than allowed by state law. The County Clerk also reported incorrect totals in 2021, which resulted in the county assessing approximately \$5,000 less in property taxes than the maximum allowed by state law.
Sheriff's Compensation	The County Commission authorized mid-term salary increases totaling \$20,226 to the Sheriff in violation of constitutional provisions.
Sheriff's Inmate and Commissary Controls and Procedures	Sheriff's office personnel do not always deposit inmate money timely and do not prepare a monthly list of liabilities for the inmate and commissary accounts, and consequently, liabilities are not agreed to the reconciled bank balances.
Aggregate Abstracts	The County Clerk did not prepare the back tax, land and personal tax, or railroad and utility tax aggregate abstracts for 2018 through 2022.
Sunshine Law	The County Commission did not always comply with the Sunshine Law for open and closed meetings.
Electronic Data Security	County records are not adequately protected and are susceptible to unauthorized access or loss of data because controls over county computers are not sufficient.
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.

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 Montgomery County**

Property Tax Rates	The County Commission work with the County Clerk to report the correct 2021 and 2022 road and bridge and 2021 special road and bridge assessed valuations to the State Auditor's Office (SAO) and determine how to correct the 2022 overcharges. In addition, establish procedures to ensure assessed valuations are properly reported to the SAO in the future.
Sheriff's Compensation	The County Commission discontinue the mid-term salary increase and consider various methods for possible recoupment of money already paid.
Sheriff's Inmate and Commissary Controls and Procedures	<p>The Sheriff:</p> <p>3.1 Ensure deposits are made timely.</p> <p>3.2 Prepare monthly lists of liabilities and reconcile the lists to the available cash balances. Any differences should be promptly investigated and resolved.</p>
Aggregate Abstracts	The County Clerk prepare the back tax, land and personal tax, and railroad and utility tax aggregate abstracts and timely file them with the Department of Revenue and State Tax Commission.
Sunshine Law	The County Commission ensure the specific reasons for closing a meeting are accurately documented in the open minutes, closed meeting minutes are sufficiently detailed, and discussions in closed meetings are limited to only those specific reasons cited for closing the meeting.
Electronic Data Security	<p>The County Commission work with other county officials to:</p> <p>6.1 Require each employee to use a password with a minimum number of characters that is periodically changed.</p> <p>6.2 Require county computers to have security controls in place to lock each computer after a specified number of incorrect logon attempts.</p>
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.