



CITIZENS SUMMARY

Findings in the audit of Carroll County

Sheriff's Controls and Procedures	The Sheriff has not segregated accounting duties or performed adequate supervisory reviews of detailed accounting records. The Sheriff does not review the work of the Office Administrator and there are no other staff in the Sheriff's office to segregate the duties or review the work. The Office Administrator does not prepare bank reconciliations or monthly lists of liabilities for the Sheriff's general account, and does not maintain a cumulative book balance in the accounting records. Because there is no cumulative book balance in the accounting records or a list of liabilities, the Office Administrator cannot ensure money is available to satisfy all liabilities. Sheriff's office personnel do not always retain copies of voided receipt slips and do not always deposit receipts timely. Sheriff's office personnel do not maintain a complete and accurate seized property inventory listing and do not conduct periodic physical inventories of seized property.
Sheriff's Compensation	The County Commission authorized a mid-term salary increase of \$2,000 to the Sheriff in January 2023, in violation of constitutional provisions.
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 **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 Carroll 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 a cumulative book balance, 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.
- 1.3 Mutilate and retain all voided receipt slips.
- 1.4 Ensure deposits are made timely.
- 1.5 Maintain a complete and accurate seized property log, ensure a periodic inventory is conducted and reconciled to the seized property log, and investigate any differences.

Sheriff's Compensation

The County Commission discontinue the mid-term salary increase and consider various methods for possible recoupment of money already paid.

**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.