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Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Benton County

County Sales Tax	As noted in our prior audit report, the county has not sufficiently reduced property taxes to offset sales taxes received, as required by state law. As of December 31, 2011, excess property tax collections were approximately \$146,500.
Transient Guest Tax	The County Commission has not established procedures to ensure all applicable businesses are collecting the transient guest tax and remitting it to the County Collector. To prevent the loss of tax revenue, the county should adequately monitor the collection of transient guest taxes.
Closed Meetings	The County Commission did not maintain minutes for 31 of the 33 closed meetings held in 2011 and 2010, as required by the Sunshine Law.
Sheriff's Controls and Procedures	At December 31, 2011, the Sheriff's bank account balance was \$1,418 less than needed to pay identified liabilities. The Sheriff's office does not maintain a complete and accurate list of month-end liabilities to be reconciled to the bank account balance. Receipts are not timely deposited, the method of payment is not always recorded correctly, and cash receipts totaling \$70 were not deposited. Accounting duties are not segregated, and an adequate supervisory review of accounting records is not performed, making it difficult to ensure all transactions are accounted for properly and assets are safeguarded. Concealed weapon permit application fees are credited to the county's General Revenue Fund because the Sheriff Revolving Fund has not been established as required by state law. Disbursements associated with the processing of the permits are not separately identified, so the monies may not be spent in accordance with statutory provisions.
County Collector's Controls and Procedures	Receipts are not deposited intact and the composition of receipts is not reconciled to the composition of deposits. Partial payments for bankruptcy cases are held in cash in envelopes, and no receipt slips are issued and no ledger is maintained. The County Collector collects property taxes for several cities but does not have updated written agreements to do so for some cities, and personally retains more commission on delinquent city taxes than allowed by contract. The County Collector continues to distribute surtax collections using percentages calculated for distributing the 1985 collections, and as a result, political subdivisions may not be receiving the proper allocation of surtax.
Prosecuting Attorney's Controls and Procedures	Accounting duties are not adequately segregated and an adequate supervisory review is not performed. Manual receipt slips are not reconciled to computerized receipt records, and audit staff identified instances where amounts posted in the computer did not agree with the amount recorded on the manual receipt slip. All clerks have the ability to post adjustments to the computerized accounting system without obtaining independent approval, which increases the risk of loss or misuse of funds. In October 2011, a defendant's balance was reduced \$13,343 without any supporting documentation. Bad check fees are not transmitted to the County Treasurer

timely or intact, and money orders are not restrictively endorsed upon receipt. The collection summary report is not accurate, and during the 2 years ended December 31, 2011, the county disbursed \$385 more in Missouri Office of Prosecution Services fees than it collected.

Public Administrator's Procedures	The Public Administrator hires members of her family to perform duties associated with her wards and estates. Three members of her family were paid a total of \$2,351 between June 1 and July 21, 2011, to clean and prepare a ward's real and personal property for auction. The Public Administrator should avoid the appearance of a conflict of interest by consulting with the Probate Judge before hiring family members and maintaining documentation of other persons considered for the work.
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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**.^{*} However, the audit revealed serious shortcomings within the Sheriff's department, County Collector's office, and the Prosecuting Attorney's office.

American Recovery and Reinvestment Act (Federal Stimulus)	Benton County did not receive any federal stimulus monies during the audited time period.
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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.