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CITIZENS SUMMARY

Findings in the audit of Laclede County

Sheriff Commissary Records and Procedures

The Sheriff's office bookkeeper does not prepare monthly lists of liabilities to reconcile to the available cash balances for the inmate trust bank account or prepare bank reconciliations for the account timely or accurately. Additionally, the Sheriff has not established adequate segregation of accounting duties or review and approval procedures. The bookkeeper also does not deposit inmate monies timely, resulting in the accumulation of substantial amounts of cash. In addition, the Sheriff's office has not established procedures to ensure inmate's personal monies are refunded, and monies refunded are properly documented. The bookkeeper did not always timely or accurately disburse to the County Treasurer monies collected from commissary purchases, kiosk fees, telephone cards, and medical services. In addition, the bookkeeper did not consistently charge medical service costs to inmate accounts. The bookkeeper also does not maintain records to account for telephone cards and electronic cigarettes purchased and sold to inmates, and inventory remaining on hand, and does not maintain records to account for debit card stock received, issued, and on hand. The Sheriff contracted with a vendor to provide inmate telephone services, circumventing the county's budgetary and disbursement procedures, and violating state law.

Sheriff Controls and Procedures

The Sheriff has not adequately segregated the duties of collecting, recording, transmitting, depositing, and disbursing bond monies. The Sheriff's office bookkeeper performs all of these duties. Controls and procedures over receipting, recording, transmitting, and depositing bond monies also need improvement. The Sheriff's office terminated two jailers in February 2013 after a total of \$1,100 in cash bonds were taken. Despite these incidents, the Sheriff has not sufficiently corrected weaknesses related to the handling of bond monies. A civil processing clerk in the Sheriff's office does not receipt civil process fees received or endorse the related checks and money orders immediately upon receipt. In addition, the Sheriff's office does not track civil process papers served or reconcile papers served to monies received. In addition, the Sheriff's office manager does not prepare accurate bank reconciliations for the civil account, and does not identify liabilities. The Sheriff has not established adequate controls over seized property; 312 items on the computerized inventory listing did not contain location information, and 189 items had incomplete location information. The Sheriff's office also has not established procedures to dispose of seized property items held for years, and a physical inventory of seized property items has not been performed in at least 2 years.

Assessment Fund Withholdings

The County Collector did not adequately reduce the percentage used to calculate amounts withheld from tax collections for the Assessment Fund, resulting in \$43,888 more withheld from tax collections and disbursed to the Assessment Fund than was allowed by state law during the 5 years ended December 31, 2013.

Prosecuting Attorney Controls and Procedures	The Prosecuting Attorney's office does not generate a monthly list of unpaid bad checks and restitution, and maintains a delinquent tax bank account outside the county treasury. There is no statutory authority allowing the Prosecuting Attorney to maintain this account.
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County Meeting Minutes and Procedures	The county needs to improve its procedures over open and closed meetings of the County Commission. For 3 of the 7 closed meetings held during the year ended December 31, 2013, open meeting minutes did not document the specific reasons or section of law allowing the County Commission to close the meeting. In addition, some issues discussed in closed sessions were not allowable by law. The County Commission did not properly review and approve authorizing resolutions of tax abatement arrangements established by the Enhanced Enterprise Zone (EEZ) Board. Our review of the EEZ Board and County Commission minutes identified several real estate tax abatements approved by the EEZ Board where no subsequent public hearings occurred and no resolutions were passed authorizing the tax abatement. In addition, the county did not report the amount of city commissions paid to the County Collector or subject the payments to payroll tax withholdings, in violation of a strict interpretation of the payroll tax regulations. The county maintains fuel and usage logs for all county-owned vehicles and equipment, but does not reconcile this information to fuel purchases. The county also has not updated the listing of county assets for several years, and has not completed a physical inventory since 2011. In addition, the county does not have adequate procedures in place to identify capital asset purchases and dispositions throughout the year.
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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 with the Sheriff's office.

^{*}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.