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CITIZENS SUMMARY

Findings in the audit of Pemiscot County

Financial Condition and Budgets	The financial condition of the county is weak, and the county commission does not adequately monitor budgets. The General Revenue Fund cash balance at December 31, 2014 was (\$1,427,470). Budgetary procedures are not adequate and contribute to the county's poor financial condition. The county commission continues to approve deficit budgets for multiple funds.
Sheriff's Inmate and Commissary Monies	As noted in a prior report, the sheriff's office does not account for the numerical sequence of receipt/transaction numbers in the computerized accounting system, and the method of payment is not always indicated in the system accurately or reconciled to the composition of deposits. As noted in a prior report, the sheriff's office has not attempted to reconcile the inmate bank account since October 2014. As noted in three prior reports, office personnel do not identify inmate balances to determine month-end liabilities and do not reconcile the liabilities to available cash balances to ensure the bank account balance is adequate to cover amounts due to inmates.
County Assessor's Controls and Procedures	One employee is primarily responsible for collecting receipts and transmitting the monies to the county treasurer. An independent or supervisory review is not performed to ensure all monies received are transmitted to the county treasurer. Office personnel do not issue receipt slips for monies received or record receipts in a ledger. When a receipt slip is requested, information is written on scrap pieces of paper and given to the requestor. In addition, checks are not restrictively endorsed when received.
Public Administrator's Controls and Procedures	The public administrator does not file annual settlements timely in compliance with state law. In addition, the circuit court, probate division does not follow up with the public administrator when annual settlements are not filed by their due date. The public administrator does not always timely prepare monthly bank reconciliations.
County Procedures	As noted in three prior reports, neither the county clerk nor the county commission adequately reviews the financial activities of the county collector, who processes property taxes and other collections. The county clerk does not use the information she maintains to create a detailed account book or other records summarizing property tax charges, transactions, and changes. No evidence was provided to indicate procedures are performed to verify the accuracy and completeness of the county collector's annual settlements. There is no evidence a public hearing on the county's proposed tax rates was held in 2014 or that tax rates were approved by the county commission. The county has not entered into a formal written agreement with the vendor providing diesel fuel for 7 tanks located throughout the county.

Additional Information

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 **Poor**.*

*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.

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