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Missouri State Auditor

FOLLOW-UP REPORT ON AUDIT FINDINGS

Cooper County

March 2014
Report No. 2014-015



<http://auditor.mo.gov>

Cooper County

Follow-Up Report on Audit Findings

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*Includes selected findings



THOMAS A. SCHWEICH

Missouri State Auditor

To the County Commission
and
Officeholders of Cooper County

We have conducted follow-up work on certain audit report findings contained in Report No. 2013-102, *Cooper County*, issued in October 2013, pursuant to the Auditor's Follow-Up Team to Effect Recommendations (AFTER) program. The objectives of the AFTER program are to:

1. Identify audit report findings that require immediate management attention and any other findings for which follow up is considered necessary at this time, and inform the county about the follow-up review on those findings.
2. Identify and provide status information for each recommendation reviewed. The status of each recommendation reviewed will be one of the following:
 - Implemented: Auditee fully implemented the recommendation, either as described in the report or in a manner that resolved the underlying issue.
 - In Progress: Auditee has specific plans to begin, or has begun, to implement and intends to fully implement the recommendation.
 - Partially Implemented: Auditee implemented the recommendation in part, but is not making efforts to fully implement it.
 - Not Implemented: Auditee has not implemented the recommendation and indicates that it will not do so.

Our methodology included working with the county, prior to completion of the audit report, to develop a timeline for the implementation of corrective action related to the audit recommendations. As part of the AFTER work conducted, we reviewed supporting documentation submitted by the County Treasurer and held meetings with county officials. Documentation included bank reconciliations, bank account/fund activity reports, and various other financial records. This report is a summary of the results of this follow-up work, which was substantially completed during February 2014.

A handwritten signature in black ink that reads "Thomas A. Schweich".

Thomas A. Schweich
State Auditor

Cooper County

Follow-Up Report on Prior Audit Findings

Status of Findings

1. **County Treasurer Controls and Procedures** The County Treasurer did not enter receipts into the computerized accounting system timely during 2012 and did not perform timely bank reconciliations from October to December 2012. As a result, the County Treasurer could not provide up-to-date fund balances to the County Commission during 2012 or ensure the county's accounting records were in balance during the last 3 months of the year.

Prior to January 2012, the County Clerk's office entered receipts into the computerized accounting system, even though this is a duty of the County Treasurer. As of January 2012, this duty was turned back over to the County Treasurer, but he had not been performing this duty in a timely manner. Due to delays in the entry of receipts into the system, the fund balances and actual receipts of the various county funds were not known. Through December 2012, the county paid the software provider \$2,163 to perform the backlogged receipt data-entry and bank reconciliation work, and to provide software training to the County Treasurer. Despite the training received, the County Treasurer stated he was still not familiar enough with the system to adequately perform these duties himself, and an additional \$2,000 was budgeted in 2013 for the software provider to perform the data entry of the backlogged receipts and bank reconciliation work; however, no receipts for 2013 had been entered into the computerized accounting system as of June 2013.

Recommendation

The County Treasurer ensure receipts are timely entered into the computerized accounting system and bank reconciliations are completed in a timely manner.

Status

Implemented

The County Treasurer now enters receipts into the computerized system timely and completes the monthly bank reconciliations during each subsequent month. The October, November, and December 2013 bank reconciliations were completed on November 21, 2013; December 15, 2013; and January 9, 2014, respectively. The January 2014 bank reconciliation was in progress as of February 19, 2014. In addition, the County Treasurer now gives monthly bank account/fund activity reports to the County Commission after the monthly bank reconciliations have been completed.