



Office of Missouri State Auditor
Nicole Galloway, CPA

FOLLOW-UP REPORT ON AUDIT FINDINGS

Stone County

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Stone County

Follow-Up Report on Audit Findings

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*Includes selected findings



NICOLE GALLOWAY, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of Stone County

We have conducted follow-up work on certain audit report findings contained in Report No. 2016-027, *Stone County* (rated as Poor), issued in May 2016, 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 has no specific plans to implement the recommendation.

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 documentation provided by county officials and held discussions with officials to verify the status of implementation for the recommendations. Documentation provided by the county included personnel policies, bank statements and reconciliations, receipts and disbursement records, and various other financial records. This report is a summary of the results of this follow-up work, which was substantially completed during November 2016.

Nicole R. Galloway, CPA
State Auditor

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Status of Findings

1.1 County Procedures - Fuel

The county lacked adequate procedures to account for fuel use by the road and bridge department and the Sheriff's office. Mileage and fuel logs were not maintained for the vehicles and equipment used by the road and bridge department and the vehicles used by the Sheriff's office. The monthly fuel reconciliation prepared by a payroll/accounts payable clerk in the County Clerk's office was not complete. It only compared fuel purchased and pumped during the month, and did not include a beginning and ending balance of fuel on hand in the tanks, and significant differences were not investigated or explained. The Sheriff's office did not use the bulk fuel logs maintained by his employees to reconcile to fuel purchases.

Recommendation

The County Commission require mileage and fuel logs be maintained for vehicles and equipment of the road and bridge department and investigate any differences identified during the fuel reconciliation process. In addition, work with the Sheriff to require mileage and fuel logs be maintained for vehicles of the Sheriff's office, ensure the bulk fuel logs are reconciled to fuel purchases, and investigate any differences.

Status

Partially Implemented

Mileage and fuel logs are now being maintained for vehicles and equipment used by the road and bridge department; however, the odometer/hourly readings were not always included on the logs. The beginning and ending fuel level in the tanks for August 2016 was not included on the logs. As a result, the fuel reconciliation was not complete and significant differences were not investigated or explained. The payroll/accounts payable clerk in the County Clerk's office indicated measuring sticks and charts are now used to document fuel levels in the tanks.

Mileage and fuel logs are being maintained for the vehicles used by the Sheriff's office, and fuel use was reconciled to fuel purchases for September 2016. However, beginning and ending fuel levels in the tanks was not documented for September 2016; therefore the reconciliation was incomplete. The Sheriff indicated measuring sticks are now used to document the beginning and ending fuel levels in the tanks.

1.4 County Procedures - Inmate Prisoner Detainee Security Fund

It was questionable how some items purchased from the Inmate Prisoner Detainee Security Fund during 2014 and 2015, could have been utilized for the detention, custody, and housing of inmates. Questionable items purchased included 2 Tasers assigned to a patrol officer, 75 backpacks, 2 laptop computers, ammunition, a used Glock handgun, and shooting range ear and eye protection.

Recommendation

The Sheriff ensure the Inmate Prisoner Detainee Security Fund is used in accordance with state law and reimburse the Inmate Prisoner Detainee Security Fund from the applicable funds for any unallowable disbursements.



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Status

Partially Implemented

We reviewed invoices paid from the Inmate Prisoner Detainee Security Fund from July through September 2016 and determined the Sheriff used the funds in accordance with state law. The Sheriff did not reimburse the Inmate Prisoner Detainee Security Fund for any of the unallowable disbursements identified in the audit. The Sheriff indicated he believes these disbursements were justified, but does not plan to make similar purchases in the future.

2. Electronic Data Security Controls over county computers were not sufficient to prevent unauthorized access. As a result, county records were not adequately protected and were susceptible to unauthorized access. In addition, some data were not backed up, stored offsite, or periodically tested.

2.1 Passwords

The County Clerk, County Collector, County Assessor, Prosecuting Attorney, Sheriff, Public Administrator, County Commission, the planning and zoning department, and the road and bridge department had not established adequate password controls to reduce the risk of unauthorized access to computers and data. Employees in these offices were not required to change passwords periodically to help ensure passwords remain known only to the assigned user. The computer used by a County Commissioner did not require a password. User access was not always promptly deleted after a computer user ended employment and in at least one case a former employee's user access information was assigned to a new employee.

Recommendation

The County Commission work with other county officials to require confidential passwords for each employee that are periodically changed to prevent unauthorized access to the county's computers and data, and ensure user access for terminated employees is promptly deleted.

Status

Implemented

The County Commission adopted a new information technology (IT) policy in August 2016. The county purchased new software that was installed in November 2016 to manage and enforce this policy. The policy requires county employees to have a complex password to access their computers, passwords to be changed every 90 days, and department heads to immediately notify the IT Director of any employee terminations so the IT Director can promptly deactivate the terminated employee's access from the computer systems. The IT Director has established password controls to enforce the IT policy for any offices not using the new software.



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2.2 Security controls

Security controls were not in place to lock most county computers after a specified number of incorrect logon attempts or after a certain period of inactivity.

Recommendation

The County Commission work with other county officials to require each county computer to have security controls in place to lock it after a specified number of incorrect logon attempts and after a certain period of inactivity.

Status

Implemented

As required by the county's new IT policy county computers will be locked after 10 unsuccessful logon attempts. The IT Director indicated county computers now lock after 10 unsuccessful logon attempts and after 15 minutes of inactivity.

2.3 Data backup

The Sheriff's office and the Prosecuting Attorney's office did not store data backups at an offsite location, and did not periodically test backup data.

Recommendation

The County Commission work with other county officials to ensure backup data is stored in a secure offsite location and tested on a regular basis.

Status

Partially Implemented

The Sheriff's office and Prosecuting Attorney's office are now storing backup data at a secure offsite location. Sheriff's office backup data is not periodically tested. The Prosecuting Attorney indicated the backup data is tested prior to storing at the offsite location. The IT Director indicated he would ask the County Commission to update the IT policy to ensure periodic testing of backup data is performed.

3.1 Payroll and Related Matters - Salaried employees

Timesheets and leave records were not prepared for 17 salaried employees. As a result, the county could not substantiate compliance with Fair Labor Standards Act requirements for these employees and there was no documentation to support or justify paid time off. In addition, the County Clerk's office prepared and distributed payroll for salaried employees on the 15th of each month for the period ending the last day of the current month. As a result, salaried employees were paid in advance for their services.

Recommendation

The County Commission require all county employees to prepare detailed timesheets and maintain leave balances for all employees. In addition, the County Commission should discontinue compensating full-time employees in advance of receiving services.

Status

Partially Implemented

The County Commission approved a revision to the county's personnel policy on December 6, 2016. The new policy provides for the 9 exempt



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salaried employees to only report exceptions to time worked including vacation, sick, and bereavement leave and jury duty. The policy also provides for all other positions to be considered non-exempt employees and requires the employee to record the number of regular and overtime hours worked on timesheets. Salaried employees continue to be paid in advance of time worked.

4.1 Property Tax System
Controls and Procedures
- Review of property
taxes

Neither the County Clerk nor the County Commission adequately reviewed the financial activities of the County Collector. The County Clerk did not maintain an account book or other records summarizing property tax charges, transactions, and changes. In addition, the County Clerk and County Commission did not perform procedures to verify the accuracy and completeness of the County Collector's annual settlements.

Recommendation

The County Clerk maintain an account book with the County Collector. In addition, the County Clerk and the County Commission should use the account book to review the accuracy and completeness of the County Collector's annual settlements.

Status

In Progress

The County Clerk is maintaining an account book for the tax year ending February 28, 2017. The County Commission documents its review of the account book each month. The County Clerk and County Commission plan to use the account book to review the annual settlement once the tax year is completed.

4.3 Property Tax System
Controls and Procedures
- Additions

The County Clerk and County Commission did not review and approve property tax additions or compare court orders or other supporting records to actual changes made to the property tax system.

Recommendation

The County Clerk and the County Commission review and approve additions, and compare court orders or other supporting records to actual changes made to the property tax system.

Status

Implemented

The County Clerk and County Commission reviewed and approved court orders for additions for the month of August 2016, and the County Clerk compared court orders to actual changes made to the property tax system.

5.1 County Collector's
Controls and Procedures
- Segregation of duties

The County Collector had not adequately segregated accounting duties and independent or supervisory reviews of accounting and bank records were not performed.



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Recommendation
Recommendation
Status

The County Collector segregate accounting duties or ensure supervisory reviews of accounting and bank records are performed and documented.

Implemented

Accounting duties were not segregated. However, the County Collector changed her procedures and started documenting her review of bank statements, reconciliations, and accounting records. We reviewed these records for September 2016 and determined the County Collector had documented her review.

5.2 County Collector's
Controls and Procedures
- Receipting, recording,
and reconciling

The County Collector had not established proper controls or procedures for receipting, recording, and reconciling monies. Receipt slips were not issued for checks received through the mail for partial payments. Office personnel did not always record the method of payment accurately in the property tax system, and overpayments and subsequent refunds were not reflected on daily collection reports. The composition of receipts recorded on the daily collection report was not reconciled to the composition of deposits.

Recommendation

The County Collector issue receipt slips for all monies received, record the method of payment accurately, and reconcile the composition of receipts to the composition of deposits. The County Collector should also consider working with the tax system programmer to implement changes to the system that will allow overpayments and refunds to be properly recorded in the property tax system.

Status

In Progress

The County Collector indicated receipt slips are currently issued for all partial payments received. We reviewed partial payments received during September 2016 and determined receipt slips were issued for all monies received. The County Collector indicated no overpayments and refunds had occurred in the last 3 months, and overpayments/refunds typically do not occur until December. The County Collector indicated she discussed overpayments and refunds with the programmer, and while overpayments and refunds appear on the computer screens of the tax system, they do not get reported on the daily collection reports. As a result, the County Collector prepared a form that her office is currently using to document overpayments and refunds and other reconciling items to aid in reconciling the composition of receipts recorded on the daily collection reports to the composition of deposits.

5.3 County Collector's
Controls and Procedures
- Computerized receipts

The County Collector did not account for the numerical sequence of receipt numbers assigned by the computerized property tax system. The property tax system did not have controls to prevent the County Collector or her office personnel from changing the date of receipts in the system to a future or past date.



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Recommendation

The County Collector implement procedures to account for the numerical sequence of receipt numbers, and work with the computer programmer to establish controls to prevent changing of receipt dates.

Status

Implemented

The County Collector indicated her office will record all transactions at the time the payment is processed in the tax system. A review of the September 2016 accounting records showed the office was accounting for the numerical sequence of receipt numbers. The County Collector worked with the programmer to establish controls to prevent changing of receipt dates.

6.1 Sheriff's Controls and Procedures - Trust and seized cash bank accounts

The Sheriff's office did not prepare monthly lists of liabilities for the trust bank account, and consequently, liabilities were not reconciled to the available cash balance. At our request, a list of liabilities was prepared that included social security payments and interest that should be turned over to the County Treasurer and fees due to the Missouri State Highway Patrol for fingerprinting. In addition, bank reconciliations were not accurately prepared for the trust account and a running check register balance was not maintained. Also, the list of seized cash prepared by the Evidence Officer was not used to reconcile to the available cash balance of the seized cash bank account.

Recommendation

The Sheriff prepare a list of liabilities and accurate bank reconciliations monthly, and maintain running balances in the check register, and reconcile cash balances to the list of liabilities. Any differences should be investigated and promptly resolved. Additionally, the Sheriff should ensure monies are disbursed to the County Treasurer monthly.

Status

Implemented

The Sheriff's office prepared a list of liabilities for the trust bank account, which agreed to the reconciled bank balance as of September 30, 2016. The bank reconciliation was accurately prepared for the trust account and a running check register balance is now maintained. The Sheriff's office also prepared a list of liabilities for the seized cash bank account, which agreed to the reconciled bank balance as of October 2, 2016. The Sheriff is now disbursing monies to the County Treasurer monthly.

6.2 Sheriff's Controls and Procedures - Receipting, recording, and depositing

The Sheriff had not established proper controls or procedures for receipting, recording, and depositing monies. Receipt slips were not issued for Drug Awareness and Resistance Education (DARE) Fund donations. Inmate Social Security payments direct deposited into the trust account between January 2013 and August 2015, were not receipted or recorded in the accounting records. Also, cash of \$200 that the Sheriff indicated was received from the sale of scrap metal in 2013, had not been receipted, recorded, or deposited at the time of our cash count on August 4, 2015. The



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method of payment was not always recorded on the receipt slips issued for concealed carry weapon permits; and sex offender registration, accident report, and fingerprinting fees. Jail personnel did not always issue bond receipt slips in numerical sequence, and bond forms were not prenumbered.

Recommendation

The Sheriff issue receipt slips for all monies received, record the method of payment on receipt slips, reconcile the composition of receipts to the composition of deposits, account for the numerical sequence of bond receipt slips, issue prenumbered bond forms, and deposit monies intact and timely.

Status

In Progress

We reviewed receipting procedures for the period September 15 through September 30, 2016. Receipt slips were issued for all monies received during that period. The method of payment was recorded on the receipt slips issued for concealed carry weapon permits and sex offender registration fees during the period reviewed. However, the method of payment was not always recorded on the receipt slips issued (2 of 4 receipt slips) for incident reports and fingerprinting fees during this period, and as a result the composition of receipts could not be reconciled to the composition of deposits. The Sheriff indicated that every employee that issues a receipt slip has been told that the method of payment must be included on all receipt slips. One of 10 bond receipt slips issued during this period was not issued in sequence. While prenumbered bond forms were not issued, the Sheriff's office documented the bond receipt slip number on each of the bond forms and reconciled the bond forms to bond receipt slips issued. Monies received during the period reviewed were deposited within 1 to 3 business days of receipt. The \$200 from the sale of scrap metal was deposited into the General Revenue Fund in August of 2015.

6.4 Sheriff's Controls and Procedures - Seized property

The Sheriff had not implemented procedures to periodically review cases and dispose of related seized property items. In addition, 3 different computerized systems were used to track seized property, and none of the systems were accurate or complete. A physical inventory of all seized property had not been conducted since January 2013. The Sheriff maintained a bank account for the deposit of all seized cash, and \$41,306 of the \$47,750 balance held on August 31, 2015, was related to cases no longer pending legal action with some cases dating back to 1993. Four cases with seized cash were not recorded in either of the 3 computerized systems. Amounts recorded in the 3 computerized systems for 7 other cases were different than the amounts recorded as being deposited into the seized cash bank account. Records indicated \$74 was released; however, the related seized cash had not been disbursed from the bank account.

Recommendation

The Sheriff obtain written authorization from the court to dispose of these seized monies, and dispose of monies in accordance with court orders. The Sheriff should also ensure seized property records are accurate and



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complete, and a periodic inventory is taken and reconciled to the property records.

Status

Partially Implemented

The Sheriff's office adopted a new policy and procedure manual in October 2016, and policy 05.14 states that a monthly review of seized property cases will be conducted and evidence disposed of properly. As of October 2, 2016, no written authorization has been obtained from the court to dispose of the \$41,306 still held in the seized cash bank account. The Sheriff's office still utilizes 3 different computerized systems to track seized property, and the systems are not complete and accurate. A physical inventory of all seized property has not been conducted. Corrections were made to seized property records for the specific cases identified in the report.

6.5 Sheriff's Controls and Procedures - Seized property auction proceeds

The Sheriff held an auction to sell seized property and sale proceeds of \$26,354 were deposited in the Sheriff's Civil Fund.

Recommendation

The Sheriff transfer \$26,354 to the General Revenue Fund from the Sheriff's Civil Fund, and ensure any future seized property sale proceeds are remitted to the County Treasurer for deposit in the General Revenue Fund.

Status

Not Implemented

The Sheriff has not transferred the \$26,354 to the General Revenue Fund from the Sheriff's Civil Fund. The Sheriff indicated he will again consult with the county's legal counsel about this matter.

7. Public Administrator's Controls and Procedures

Controls and procedures in the Public Administrator's office needed improvement.

7.1 Annual settlements

The Public Administrator did not always file annual settlements/status reports timely. During our review of the 33 active cases, we found 25 cases did not have annual settlements/status reports filed timely. An annual settlement/status report had never been filed for 3 cases assigned to the Public Administrator.

Recommendation

The Public Administrator ensure annual settlements are filed timely.

Status

Partially Implemented

The Public Administrator filed annual settlements/status reports timely for 3 of the 25 cases identified in the original report; however, annual settlements/status reports have not been filed timely for the remaining 22



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active cases. Annual settlements/status reports still have not been filed for 2 of the 3 cases for which the Public Administrator had never filed annual settlement/status report.

7.2 Case disposition and written agreements

The Public Administrator had not filed final settlements following the death or assignment of a ward for 11 of the 21 decedent estates. Additionally, assets, including bank account balances and real estate, had not been distributed to the estates' heirs, used to satisfy claims against the estate, or escheated to the state for these 11 cases. Also, the Public Administrator had not entered into a written agreement with one of the decedent's 4 heirs for exclusive use of the decedent's 240 acre farm in exchange for upkeep of the farm's fences, insurance coverage, utilities, and the payment of the annual property taxes.

Recommendation

The Public Administrator file timely final settlements for deceased individuals and decedent estates and petition the court for orders of distribution. In addition, the Public Administrator should enter into a written rental agreement regarding usage of the farm.

Status

Partially Implemented

The Public Administrator filed annual, final, or partial satisfactions of claims on 5 of the 11 decedent estates identified in the original report. However, no settlements have been filed on the remaining 6 decedent estates. The Public Administrator has not entered into a written rental agreement regarding usage of the farm, but is considering entering into an agreement for 2017.

8.1 Prosecuting Attorney's Controls and Procedures - Segregation of duties

The Prosecuting Attorney had not adequately segregated accounting duties or performed documented supervisory reviews of the accounting and bank records to ensure all monies received were properly recorded and deposited or transmitted, and disbursed to the appropriate parties. One of the Administrative Assistants also had the ability to record adjustments to the computerized accounting system without obtaining independent approval, and a report of adjustments made to the computerized accounting system was not generated and compared to supporting documentation.

Recommendation

The Prosecuting Attorney segregate accounting duties or ensure supervisory reviews of accounting and bank records are performed and documented. In addition, the Prosecuting Attorney should require a supervisory review and approval for all accounting adjustments made to the accounting system.

Status

Partially Implemented



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Some of the accounting duties have been reassigned to the 3 administrative assistants. However, one administrative assistant issues receipt slips for some monies received; enters payments into the computerized accounting system; prepares, mails, and signs checks; and prepares the bank reconciliation. One of the other administrative assistants reviews and documents her review on the bank statement and reconciliation. The Prosecuting Attorney indicated he also reviews and initials and dates the bank statements and bank reconciliation; however, this review was not documented on the September 2016 bank statement and reconciliation we reviewed.

During our review of delinquent tax records for September and October 2016 we determined duties were not segregated and a supervisory review of the delinquent tax records was not documented. The Prosecuting Attorney indicated he compares receipt slips issued to the Department of Revenue (DOR) forms and signs and dates the forms prior to submission; however, the DOR forms submitted for September and October 2016 were not signed by the Prosecuting Attorney.

No adjustments were made to the computerized system in September or October 2016; however, adjustments totaling \$25,902 were made on November 2, 2016. The Prosecuting Attorney documented his review of these adjustments on the supporting documentation; however, a monthly statement of adjustments had not been generated.

8.2 Prosecuting Attorney's
Controls and Procedures
- Receipting, recording,
reconciling, and
depositing

The Prosecuting Attorney had not established proper controls or procedures for receipting, recording, reconciling, and depositing monies. Receipt slips were not always issued for delinquent tax collections. Office personnel did not always record the method of payment on the receipt slips/ledger for delinquent tax collections. Recorded delinquent tax receipts were not reconciled to transmittals to the DOR, and transmittal forms were not always prepared in sequential order. Manual receipt slips issued were not reconciled with monies posted to the computerized accounting system. Monies received were not recorded in the computerized accounting system until they were deposited and disbursed, and they were not deposited timely.

Recommendation

The Prosecuting Attorney issue receipt slips for all monies received, accurately record the method of payment, reconcile the composition of receipts to the composition of deposits, timely record all monies received in the computerized accounting system, reconcile manual receipt slips issued to the computerized accounting system and to DOR transmittal forms, prepare transmittal forms in numerical sequence, and deposit monies timely.

Status

Partially Implemented

The Prosecuting Attorney changed receipting and reconciling procedures. We reviewed the September 2016 accounting records and determined



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receipt slips were issued for all monies received, the method of payment was accurately recorded on the receipt slips, and the composition of receipts was reconciled to the composition of deposits. Manual receipt slips issued were reconciled to monies posted to the computerized accounting system and to the DOR transmittal forms; however, monies received were not recorded in the computerized accounting system until deposited and disbursed. DOR transmittal forms were prepared in numerical sequence. Monies received during September 2016 were not deposited timely.

9. Planning and Zoning
Department

Controls and procedures in the planning and zoning department needed improvement.

9.1 Segregation of duties

The planning and zoning Director had not adequately segregated accounting duties or performed documented supervisory reviews of the accounting and bank records to ensure all monies received were properly deposited and disbursed.

Recommendation

The County Commission ensure accounting duties are segregated or ensure independent or supervisory reviews of accounting and bank records are performed and documented.

Status

Implemented

The Director now performs a documented supervisory review of the bank statement, bank reconciliation, and accounting records.

9.2 Receipting, depositing,
and physical controls

The planning and zoning department had not established proper controls or procedures for receipting and depositing monies and did not have adequate physical controls over monies received and blank checks. Receipt slips were not always issued for credit card payments. Monies received were not deposited timely and intact. Receipts and blank checks were not maintained in a secure location and were kept in an unlocked desk drawer that was accessible to the public.

Recommendation

The County Commission ensure planning and zoning department monies are receipted, deposited intact and timely, and receipts and blank checks are maintained in a secure location.

Status

Implemented

The planning and zoning department changed receipting and depositing procedures and improved physical controls. We reviewed accounting records for September 2016 and determined receipt slips were issued for all monies received, including credit card payments; and monies received were deposited intact and timely. Receipts and blank checks are now maintained in a secure location.