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# CITIZENS SUMMARY

## Findings in the audit of Vernon County

Sheriff's Controls and Procedures	The Sheriff's office does not adequately pursue collection of or track amounts due for prisoner board bills or civil process fees and mileage. Outstanding board bill invoices totaled \$30,800 as of March 2016, including one bill totaling \$24,990 due from a neighboring county. Additionally, the office does not maintain a complete summary control log documenting all seized property on hand and has not conducted a physical inventory of all seized property. The office also does not prepare monthly lists of liabilities for the evidence and commissary bank accounts.
Electronic Data Security	As noted in a previous audit, multiple county offices lack adequate password controls to reduce the risk of unauthorized access to computers and data. Most county offices also do not have security controls in place to ensure computers lock after a specified number of incorrect logon attempts or after a certain period of inactivity. In the Sheriff's office, backup data is not tested periodically and is not stored at an off-site location.
Administrative Service Fee Transfers	The county made transfers exceeding allowed amounts by \$52,185 for administrative service fees from the Special Road and Bridge Fund to the General Revenue Fund.
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.

In the areas audited, the overall performance of this entity was **Good**.\*

\*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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