



Thomas A. Schweich
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CITIZENS SUMMARY

Findings in the audit of Vernon County

County Collector-Treasurer Procedures	The County Collector-Treasurer's accounting and reporting procedures do not provide adequate assurance all property tax receipts and disbursements are accounted for properly. The Collector-Treasurer does not maintain a book balance and bank reconciliation procedures are not adequate. Audit staff prepared a bank reconciliation and determined the bank balance was \$1,345 less than the identified liabilities at December 31, 2011. In addition, accounting duties are not adequately segregated, which increases the risk that unsupported or unauthorized changes can be made in the property tax system, and controls in the computerized property tax system are not adequate to ensure all monies are properly recorded.
Prosecuting Attorney Procedures	As noted in our prior report, bad check receipts are not recorded immediately upon receipt and are not deposited timely. In addition, the payee is not always written in on money orders lacking a payee and money orders mistakenly made out to the Prosecuting Attorney are endorsed over to the victim instead of being deposited and disbursed by check. Receivables can be written-off without formal approval of a person independent of the postings, making it difficult to ensure they are legitimate, and adequate documentation is not always maintained to support the reasons for the write-off.
County Procedures and Disbursements	State law requires contracts of political subdivisions to be in writing, but the county has not always entered into formal written agreements for services provided to or by the Sheriff's office. In addition, the Sheriff's office does not maintain adequate documentation to ensure rates charged for housing prisoners are reasonable or to document why various entities were charged different rates. As of May 2012, Jasper County owes Vernon County \$5,040 for prisoner board, which Vernon County has not been able to collect. The Sheriff's office entered into a written agreement with a phone company which was not approved by the County Commission or maintained by the County Clerk. The county paid \$207,000 in 2010 and \$179,000 in 2011 based upon a written agreement for its share of dispatching services provided by the Western Missouri 911 Dispatch Center, but these payments were not based on actual or estimated current costs to operate the Center. Computer system passwords are shared among county employees and officials in the Prosecuting Attorney's and County Collector-Treasurer's offices, and user accounts in the County Collector-Treasurer's office are not required to be disabled or removed after an employee termination.
Closed Meetings	Some open County Commission meeting minutes did not indicate a closed meeting occurred, and open meeting minutes did not always document specific reasons for closing the meeting, the specific section of law that allows for a closed meeting, or the roll call vote to close the meetings. Also, closed meeting minutes were not available for 7 of the 19 closed meetings held in calendar years 2010 and 2011.

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 **Fair**.*

American Recovery and
Reinvestment Act
(Federal Stimulus)

Vernon County did not receive any federal stimulus monies during the audited time period.

*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.