

ADAIR COUNTY COMMISSION MINUTES
MONDAY, APRIL 7, 2014

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Mr. Re' discussed procedural findings of the Sheriff's office which included not accounting for all receipt numbers when a deposit is made, working out of more than one book, not preparing an open item's statement (reconcile the account) for the fee and inmate accounts, and not monitoring his receivables.

Findings of the Assessor's office included not issuing receipts with numbers and not reconciling before he gives them to the Treasurer. Plus, not turning over receipts timely to the Treasurer.

Findings of the Prosecuting Attorney's office included not preparing an open item's statement. That account would now be handled by the Treasurer and the bank account will go away.

Findings of the Public Administrator's office included not issuing receipts for everything.

Findings of the Collector's office included earning an additional 1½% in salary due to a contract with the City. This is not supported by statute. Also, stamping tax receipts one day but not entering them until the next day. The Collector had considered updating his system, but due to his decision not to run for re-election there wasn't sufficient time to complete the updating project.

Mr. Re' stated that overall it was a very clean audit. General Revenue was in good shape and there was a nice reserve and rainy-day fund. He said it was not required to change computer passwords on a regular basis, but would suggest they be changed quarterly or on a six month basis.

There were multiple findings for the Juvenile Justice Center:

Matt Holt, Court Services Administrator, is paid 100% out of Juvenile Funds, but does not work 100% for Juvenile. His time needs to be broken down by department;

Kristen Rouser's time needs to be tracked and given to the payroll clerk. Her contract is between the Drug Court and the Prosecuting Attorney. The Drug Court is an adult drug court and not a juvenile drug court. There are no provisions to provide for juvenile services and no tracking of hours. Juvenile Center funds are partially paying her salary that is why this audit finding will definitely appear on the report. A bigger impact is where the money originated from in Juvenile Center revenues to pay her salary;

Mrs. Rouser is an employee of the Prosecuting Attorney and should be required to follow County procedures;

Mr. Holt issues contracts and the authority for him to do this is questionable;

There are three attorneys being paid for Juvenile Services, but no contracts;

Mr. Holt reported the wrong amount to the County Clerk's office for the issuance of a W-2 form. This expense should have been paid through the accounts payable process;

Juvenile funds paying for turkeys and catered meals is questionable;

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ATTEST:


County Clerk


Presiding Commissioner