



Management  
Buchanan County, Missouri

In planning and performing our audit of the financial statements of Buchanan County, Missouri (the County), as of and for the year ended December 31, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered the entity's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we do not express an opinion on the effectiveness of the entity's internal control.

However, during our audit we became aware of deficiencies in internal control other than significant deficiencies and material weaknesses and other matters that are opportunities to strengthen your internal control and improve the efficiency of your operations. Our comments and suggestions regarding those matters are summarized below. We previously provided a written communication dated September 22, 2022, on the entity's internal control. This letter does not affect our report on the financial statements dated September 22, 2022, nor our internal control communication dated September 22, 2022.

During completion of the audit field work it was noted that the County currently has 62 separate bank accounts. While there is a need to have multiple accounts for varying reasons, we recommend the County review all pertinent Missouri statutes and then consolidate any bank account that does not have a legal requirement to be maintained separate from other funds. This reduction in accounts will reduce the time needed to maintain and reconcile the activity which will lead to financial gains for the County.

It was also noted during the audit that multiple accounts were confirmed as to not using Positive Pay for account disbursements. Without the use of Positive Pay, there is the opportunity for unauthorized checks to be issued and cashed on these accounts. We recommend the County use Positive Pay on all county accounts as an additional control over cash disbursements.

During the review of payroll expenditures, it was noted that there are multiple departments that do not utilize the current timekeeping system to accurately record the start and finish of time worked. We recommend that the County add time keeping equipment at all locations where employees report to work so they can clock in and out for actual time worked. The addition of additional systems can reduce errors that occur over time entry.

It was noted during the audit that there were multiple accounts with no current year activity except interest with the source of the funds in these accounts not known by the County. The County is not aware of the original source of the funds and therefore could be out of compliance with state regulators. We recommend the County investigate the source of these funds and use the money for the intended purpose or transfer to the general fund for use in operations of the County.

During review of cash disbursements and accounts payable for the Prosecuting Attorney's Office, it was noted that we were unable to obtain confirmation from the County of changes made to internal control processes over the prior year. We recommend the County provide updated documentation of internal control processes.

During of the pension census information, we noted that one employee's actual birth year did not match to the CERF census information.

Finally, it was noted during the audit that the County does not use physical asset tags to track capital assets. We recommend that the County implement an asset tagging system to help with maintain and tracking capital assets.

We will review the status of these comments during our next audit engagement. We have already discussed these comments and suggestions with various entity personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

This communication is intended solely for the information and use of management, the County Commission, and others within the entity and is not intended to be, and should not be, used by anyone other than these specified parties.

*CliftonLarsonAllen LLP*

**CliftonLarsonAllen LLP**

St. Joseph, Missouri  
September 22, 2022