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# CITIZENS SUMMARY

## Findings in the audit of Camden County

County Management Procedures	Procedures related to procurement and disbursement of county funds need significant improvement. The county's procurement, disbursement, and reimbursement procedures do not always comply with the established purchasing manual and travel reimbursement policies. Controls over credit cards need improvement. The county has not adequately restricted access to the accounting and online purchasing systems, and logon credentials are shared among users. The Purchasing department does not ensure compliance with county policies and state law regarding competitive bidding requirements for purchases exceeding \$6,000. The Juvenile Detention Center does not have written contracts with the 4 political subdivisions for which it houses juvenile detainees and the county does not always enter into written contracts when required. The county lacks adequate procedures to account for fuel used by county departments and fuel purchases using credit cards.
Payroll Controls and Procedures	County officials do not always follow personnel policies or update policies when related procedures change. The County Commission has not adequately segregated payroll duties and no one performs an independent or supervisory review of detailed payroll records. The County Clerk did not maintain documentation of approved pay rates and any changes to pay rates in employee personnel files.
Sunshine Law	The county's procedures for complying with the Sunshine Law and maintaining minutes of meetings need improvement. The County Clerk does not maintain a log of public record requests to ensure all requests are handled in compliance with state law. The county's written policy regarding public access to county records is not adequate. The County Commission does not ensure minutes of all County Commission meetings are prepared, approved timely, and posted to the county's website. Some redactions made to documents do not appear appropriate.
Salary Commission	The Camden County Salary Commission has not met since 2005; however, the salaries of some elected officials increased starting in 2006.
Sheriff's Controls and Procedures	The Sheriff's procedures for receipting, recording, depositing, and reconciling payments need improvement. The Detention Administrative Assistant does not prepare a monthly list of liabilities for the inmate account and consequently, liabilities are not agreed to the reconciled bank balance. The Sheriff has not established procedures to routinely follow up on outstanding checks for the inmate account. The Sheriff's office does not have adequate procedures to ensure all inmate monies are refunded upon release. The Sheriff's office does not maintain adequate records to account for e-cigarettes purchased and sold to inmates, and inventory remaining on hand, or conduct periodic physical inventory counts. The Sheriff's office does not charge or collect sales taxes on e-cigarettes sold to inmates, and no sales taxes are remitted to the Department of Revenue.
Prosecuting Attorney's Controls and Procedures	The Prosecuting Attorney's clerk did not prepare adequate bank reconciliations. Receipts are not always deposited timely and prior to disbursement. The Prosecuting Attorney has not established procedures to routinely follow up on outstanding checks for the restitution account.

Wastewater Department's Controls and Procedures	The County Commission and Wastewater Supervisor have not adequately segregated accounting duties and do not perform documented supervisory reviews of detailed accounting and transmittal records. Procedures for receipting, recording, and transmitting monies are not adequate.
Planning and Zoning Department's Controls and Procedures	The Planning and Zoning department has not established proper controls or procedures for receipting and transmitting monies.
Public Administrator's Controls and Procedures	Controls and procedures in the Public Administrator's office need improvement. The Public Administrator does not always file annual settlements timely and does not prepare bank reconciliations timely.
County Clerk's Controls and Procedures	The County Clerk has not adequately segregated accounting duties and does not perform a documented supervisory review of detailed accounting records and transmittals. The County Clerk has not established proper procedures for receipting and transmitting monies.
Recorder of Deeds' Controls and Procedures	The Recorder of Deeds has not adequately segregated accounting duties and does not perform a documented supervisory review of detailed accounting and bank records. The Recorder of Deeds did not prepare adequate bank reconciliations for January through November 2017. The Recorder of Deeds does not deposit monies timely.
GIS Department's Controls and Procedures	Controls and procedures in the Geographic Information System (GIS) department need improvement. The County Commission has not adequately segregated accounting duties and does not perform a supervisory review of detailed accounting records. The GIS department has not established proper controls or procedures for receipting and recording monies.
Senior Board's Depositing Procedures	The Senior Citizens' Services Tax Fund Board does not always deposit receipts timely.

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

\*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.