



**Thomas A. Schweich**  
Missouri State Auditor

## CITIZENS SUMMARY

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### Findings in the audit of Sullivan County

Property Tax System	The Collector-Treasurer does not maintain a complete record of payments received and refunds issued and does not record adjustments adequately. As a result, the Collector-Treasurer cannot always reconcile the composition of receipts to the composition of deposits. Neither the County Commission nor the County Clerk adequately reviews the Collector-Treasurer's activities or verifies the accuracy of the Collector-Treasurer's monthly and annual settlements.
Vehicle and Fuel Use	The county lacks effective monitoring procedures for vehicle and fuel use in the Sheriff's office and the Road and Bridge department. The Road and Bridge department does not keep fuel logs, and the Sheriff's office maintains mileage logs, but the logs are not complete or reconciled to fuel purchased and reviewed for reasonableness. Neither the Sheriff's office nor the Road and Bridge department submits receipts for fuel purchased, so fuel card statements cannot be reconciled before payment is made.
Public Administrator	The Public Administrator does not adequately oversee expenditures made by nursing home facility representatives on behalf of some wards living in a nursing home. The Public Administrator does not retain quarterly expense reports and does not compare them to bank statements or other supporting documentation, and bank reconciliations are not always completed.
County Sales Tax	In 2011, the county erroneously reported a voluntary reduction rather than a sales tax reduction on the property tax certification, and the county had no worksheets or other documentation to support the 2011 property tax reduction calculation and classification.
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**.\*

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American Recovery and  
Reinvestment Act  
(Federal Stimulus)

Sullivan 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.