



Thomas A. Schweich
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Chariton County

Payroll	Compensatory leave earned by Sheriff's deputies is not calculated in accordance with county personnel policies and is not in compliance with the Fair Labor Standards Act. Audit staff reviewed payroll records for 5 months and found that 107.5 hours of compensatory time were awarded when only 1.5 hours were actually earned based upon county personnel policies. The Sheriff's office does not conduct an adequate review of deputy timesheets and vacation and sick leave, and the County Clerk does not maintain a record of accumulated leave and compensatory time for Sheriff's office employees.
Sheriff's Controls and Procedures	As noted in our prior audit report, neither the Sheriff's department nor the county has formally analyzed whether it is using the most cost-effective means of providing prisoner meals. Decreases in the average number of daily prisoners have resulted in an increase in cost per meal from \$9.50 per day in 2004 to \$35.00 per day in 2011. In addition, procedures to track the location of seized property and evidence are not adequate.
County Procedures	The County Commission does not maintain adequate, updated, official minutes of its meetings, and although noted in the prior two audit reports, the county personnel policy manual has not been updated since 1989.
Public Administrator's Controls and Procedures	The Public Administrator does not file some annual settlements and status reports with the Probate Division in a timely manner. Of the 34 annual settlements or status reports due during 2010 and 2011, 6 had not been filed as of February 2012 and 25 were filed late (9 more than 10 months late).
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)

The county was awarded the following Federal Stimulus monies during the audit period:

A \$7,023 Emergency Watershed Protection Program grant, all of which was expended for levee repairs in Chariton Township.

A \$19,802 Homeless Prevention and Rapid Re-Housing Technical Assistance grant, \$12,395 of which was spent through a contract with the Missouri Valley Community Action Agency, \$223 of which was paid to the county for administrative fees, and \$7,184 of which expired.

*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.