



Findings in the audit of Livingston County

County Commission's Controls and Procedures	The County Clerk and County Commission do not review or approve property tax additions and abatements. The county has not developed a records management and retention policy that includes electronic communication in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission.
Sheriff's Controls and Procedures	The Sheriff's office does not maintain a complete and accurate seized property inventory listing and does not conduct periodic physical inventories of seized property. The Sheriff's office does not maintain adequate documentation for civil paper service requests and has not established procedures to ensure timely collection of amounts billed.
Sheriff's Compensation	The County Commission authorized mid-term salary increases to the Sheriff totaling \$12,691 as of August 2024, in violation of constitutional provisions.
Prosecuting Attorney's Segregation of Duties	The Prosecuting Attorney has not adequately segregated accounting duties or performed documented supervisory or independent reviews of the accounting records.
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**.*

*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.