



**Scott Fitzpatrick**  
Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of Gentry County

Public Administrator's Policies and Procedures	The Public Administrator did not always file annual settlements timely and accurately. Of the 7 wards reviewed, the most recent settlement was not filed timely for 5 of the wards. Settlements for these 5 wards were filed 9 to 134 days after the due date. The Public Administrator did not include real property in the ending inventory balance totaling \$71,400 in 1 ward's annual settlement.
County Collector-Treasurer's City Contracts	The County Collector-Treasurer does not have current written contracts with all cities for tax billing and collection services. The County Collector-Treasurer provided copies of written contracts for 3 cities; however, these contracts were last updated more than 15 years ago and no written contracts were located for the other 2 cities. State law requires all contracts to be in writing.
County Policies and Procedures	The County Commission has not adopted a written policy regarding public access to county records as required by state law. The County Commission does not adequately monitor the county's budget-to-actual receipts and disbursements. Actual disbursements exceeded the county's budgeted disbursements for the year ended December 31, 2024, by \$852,251. The County Commission did not prepare a budget amendment for the excess disbursements in accordance with state law. The county did not accurately show transfers in and out for several funds in the Prior Year Actual Summary section in the approved budget. The county does not have procedures in place to identify capital asset purchases and dispositions throughout the year. In addition, county officials have not conducted annual physical inventories or provided inventory lists to the County Clerk as required.
Sheriff's Civil Paper Service	The Sheriff's office does not maintain documentation for civil paper service requests. Without maintaining such documentation, the Sheriff's office cannot ensure papers were served or fees were refunded to the payer, disbursed to the county treasurer, or disposed of as otherwise provided by state law.
Senior Citizens' Services Board's Sunshine Law Compliance	The Senior Citizens' Services Board does not ensure minutes of all meetings are prepared. Minutes were not available for the 2 open meetings held during the year ended December 31, 2024. State law requires minutes of open and closed meetings be maintained as a record of business conducted and to provide an official record of actions taken and decisions made.
Sheriff's Compensation	The County Commission authorized mid-term salary increases totaling \$53,866 as of December 2024, in violation of constitutional provisions and state law. In addition, the salary increases were not calculated in accordance with statute.
Electronic Communications Policy	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. This guidance recommends government entities have a policy on electronic messaging, including text messages, email, and other third party platforms.

---

Electronic Data Security	Controls over county computers are not sufficient. The Ex Officio Recorder of Deeds has not established adequate password controls to reduce the risk of unauthorized access to computers and data. The user accounts and passwords for employees in the Ex Officio Recorder of Deed's office are shared and are not kept confidential.
--------------------------	---

---

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**.\*

\*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.



---

**Recommendations in the audit of Gentry County**

---

Public Administrator's Policies and Procedures	The Public Administrator:  1.1 Ensure annual settlements are accurately prepared.  1.2 File annual settlements timely.
County Collector-Treasurer's City Contracts	The County Collector-Treasurer work with the County Commission to obtain current written contracts with all cities for which the County Collector-Treasurer is providing tax billing and collection services.
County Policies and Procedures	The County Commission:  3.1 Develop a written public access policy, and maintain a public request log or other documentation to help ensure compliance with state law.  3.2 Monitor disbursements to ensure they do not exceed budgeted amounts and prepare any necessary budget amendments timely.  3.3 Ensure all fund transfers are properly documented, and transfers in and out are in balance.  3.4 Work with the County Clerk and other county officials to establish procedures for tracking capital asset purchases and dispositions. In addition, the County Commission and the County Clerk should work with other county officials to ensure complete and accurate inventory records are maintained and annual physical inventories are conducted.
Sheriff's Civil Paper Service	The Sheriff develop procedures to document service of civil paper service requests to ensure they are carried out in a timely manner and the related fees are appropriately refunded to the payer, disbursed to the county, or disposed of as otherwise provided by state law.
Senior Citizens' Services Board's Sunshine Law Compliance	The Senior Citizens' Services Board ensure meeting minutes are prepared and maintained for all meetings. Also ensure meeting minutes are signed by the preparer and the Board.
Sheriff's Compensation	The County Commission ensure salary increases comply with statutory and constitutional provisions and consider various methods for possible recoupment of any mid-term salary increases already paid.
Electronic Communications Policy	The County Commission work with other county officials to develop a written records management and retention policy to address electronic communications management and retention to comply with Missouri Secretary of State Records Services Division electronic communications guidelines.
Electronic Data Security	The County Commission work with the Ex Officio Recorder of Deeds to require each employee to use a unique user account and password.