



CITIZENS SUMMARY

Findings in the audit of Ste. Genevieve County

Sales Tax Rollback	The County Clerk did not accurately calculate the property tax levy reduction amounts to offset 50% of sales tax money received, and the county levied excess property taxes totaling approximately \$370,000 for 2024 and 2023.
Sheriff's Inmate Bank Account	Sheriff's office personnel have not regularly remitted commissary net proceeds to the county Inmate Prisoner Detainee Security Fund as required by state law, or investigated and properly disbursed unidentified money in the Inmate bank account. The monthly report produced from the commissary system that summarizes the Inmate bank account balance and its composition, indicated at December 31, 2024, the account contained commissary net proceeds totaling approximately \$46,000, inmate balances totaling approximately \$58,000, and a "checkbook adjustment" totaling approximately \$60,000. The Sheriff's office has not established procedures to routinely follow up on outstanding checks in the Inmate bank account. According to a system report provided by Sheriff's office personnel, as of October 8, 2025, 69 checks totaling \$5,338 were outstanding for more than 3 years.
Officials' Salaries	The County Commission authorized mid-term salary increases to the Sheriff totaling \$43,417 as of December 2024, in violation of constitutional provisions. The County Commission approved a 5% cost-of-living salary increase for county officials without authorization from the county's Salary Commission. The minutes from the Salary Commission meeting in 2023 do not mention a cost-of-living salary increase, and the Salary Commission did not meet in 2021 as required by state law.
Electronic Communication 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.
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 Ste. Genevieve County

Sales Tax Rollback	The County Commission and County Clerk properly calculate property tax rate reductions based on sales tax collections and develop a plan to correct the accumulation of prior over collections of property taxes.
Sheriff's Inmate Bank Account	The Sheriff: 2.1 Implement procedures to ensure commissary net proceeds not necessary to meet cash flow needs or current operating expense are disbursed monthly to the county Treasurer for deposit into the Inmate Prisoner Detainee Security Fund. The Sheriff should also investigate the checkbook adjustment amount and disburse it in accordance with state law. 2.2 Establish procedures to routinely investigate outstanding checks. Old outstanding checks should be voided and reissued to payees that can be readily located. If payees cannot be located, the money should be disposed of in accordance with state law.
Officials' Salaries	The County Commission: 3.1 Ensure mid-term salary increases comply with constitutional provisions and consider various methods of possible recoupment of any mid-term salary increases already paid. 3.2 Ensure any cost-of-living raises for elected officials are authorized by the Salary Commission.
Electronic Communication 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.