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CITIZENS SUMMARY

Findings in the audit of Gentry County

Property Tax System	The County Collector-Treasurer and her deputy have unlimited access to all information in the property tax system, which allows them the ability to make changes to the individual tax records and creates a significant control weakness. The County Clerk does not reconcile the initial addition and abatement information prepared by the County Assessor with the actual changes made by the County Collector-Treasurer, so there is no assurance that all additions and abatements posted are approved.
County Commission Minutes	As noted in our prior audit report, the County Commission does not always comply with the Sunshine Law. The County Commission did not cite the correct reasons for closing meetings and did not prepare minutes for one closed meeting.
County Procedures	The County Clerk does not maintain overall county property records, and none of the county officials or departments perform and submit an annual inventory list. The county does not track the purchase and disposition of assets throughout the year, and some assets are not tagged. In addition, the county has not developed formal policies and procedures for selling culverts, the County Clerk's list of culvert sales was not kept current and accurate, and the county does not collect retail sales tax on culverts sold for private purposes.
Sheriff's Seized Property Records	The Sheriff's office has not conducted a physical inventory of seized property and does not maintain a summary control log.
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.

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