



CITIZENS SUMMARY

Findings in the audit of Gasconade County

Prosecuting Attorney Controls and Procedures	The Prosecuting Attorney's office lacks procedures to ensure restitution collected by the office for certain court cases is forwarded to the Circuit Clerk's office. The Prosecuting Attorney's office deposited and disbursed a receipt that should have been forwarded to the Circuit Clerk's office and did not notify the Circuit Clerk's office of the receipt causing that office's restitution balance on the case to be inaccurate. As similarly noted in our prior audit report, receipt slips are not issued immediately for some monies received. In addition, the Prosecuting Attorney's office did not always timely deposit receipts.
Sheriff Controls and Procedures	The Sheriff does not review fuel usage logs for reasonableness, and the logs are not used to reconcile to fuel purchased, making it difficult to ensure vehicles are properly utilized, vendors are not paid for improper amounts, and fuel is not stolen or misused.
Public Administrator's Annual Settlements	The Public Administrator does not timely file annual settlements, and 19 of the 23 (83 percent) settlements we reviewed were filed after the due date, including one settlement that was filed approximately 10 months after the due date.

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.