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# CITIZENS SUMMARY

## Findings in the audit of Adair County

County Management Procedures	The county does not always follow established policies for reimbursements to employees for personal cell phones, meal expenses, or leave accruals and maximum leave balances. The County Commission and the Presiding Judge did not solicit bids for renovations to the third floor courtroom hallway, and the County Commission approved payment for some of the renovation costs before the work was performed. Support for salaries that are paid from multiple funds was not sufficient. The county does not have written contracts with 3 attorneys that provide legal services for the county Juvenile Court, and the Court Services Administrator entered into 4 written contracts without discussing them with the County Commission. The county incurred the cost of fuel for providing a county-owned vehicle to a state-employed deputy Circuit Court clerk, and the county reimbursed a state-employed court reporter 10.5 cents per mile while the court reporter was also reimbursed 37 cents per mile by the state.
County Controls	The county has not documented the property tax levy reduction required for a percentage of sales taxes collected per Section 67.505, RSMo. The county's main account has numerous old outstanding checks and the County Treasurer has not established procedures to periodically reissue or dispose of these checks. The Public Administrator, Recorder of Deeds, Prosecuting Attorney, and County Collector have not established adequate password controls to reduce the risk of unauthorized access to office computers and data.
Sheriff Controls and Procedures	The Sheriff does not have procedures in place to properly identify month-end liabilities and compare these liabilities to the reconciled bank account balance for the general fee account. Also, the Sheriff's office does not account for the numerical sequence of receipt slips, compare receipt amounts to deposits, or maintain an accurate computerized accounts receivable list.
County Collector's Commission	The County Collector, as noted in our prior audit, is improperly withholding and personally retaining an additional 1.5 percent commission on railroad and utility taxes pertaining to cities. For taxes distributed in February 2014, this commission totaled \$1,225.
County Assessor's Receipting Procedures	The County Assessor does not always transmit receipts timely, properly account for the numerical sequence of receipt slips issued, or reconcile the composition of receipt slips to the monies transmitted to the County Treasurer.
Public Administrator's Receipts	The Public Administrator's deputy clerks do not issue receipt slips or maintain a log for monies received in the mail, and only issue manual receipt slips when an individual brings a payment to the office. A cash count performed on December 16, 2013, identified 12 receipts totaling \$1,243 on hand that had not been receipted.

Senate Bill 40 Board Real Estate Transactions	The Senate Bill 40 Board did not obtain a formal appraisal for the purchase of a building for use as a new administration headquarters or an updated appraisal for the sale of the Board's existing headquarters. As a result, there is no assurance the Board paid or received fair market value for these transactions.
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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