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# CITIZENS SUMMARY

## Findings in the audit of Warren County

Fuel Use	The county does not maintain mileage and fuel use logs for the road and bridge department's gasoline-powered vehicles and equipment and fuel use is not reviewed or reconciled to fuel purchases.
Cybersecurity	Separate user identifications (ID) and passwords are not required for all employees. The Planning and Zoning Administrator uses the same user ID and password as the person who previously held the position. Employees in several county offices are not required to periodically change their passwords.
Developmental Disabilities Board's Closed Meetings	The Developmental Disabilities Board does not always follow Sunshine Law requirements relating to closed meetings. The Board, which is responsible for development and operation of services for individuals with developmental disabilities, held 3 closed meetings in 2014. In these meetings, the Board did not cite a specific section of the law as the reason for entering into closed session and some topics were discussed in closed session that are not allowable by law.
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 **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.

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