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Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of Wayne County

Financial Condition	The county's General Revenue Fund is in poor financial condition. The cash balance is low and does not take into account significant liabilities of the fund, including \$471,846 due to the Special Road and Bridge Fund.
County Sales Tax	The General Revenue Fund has not reimbursed the Special Road and Bridge Fund for road and bridge property tax reductions related to sales tax collections deposited to the General Revenue Fund since 1991, and \$471,846 is owed as of December 31, 2015.
Prosecuting Attorney's Controls and Procedures	The Prosecuting Attorney frequently reduces charges filed on traffic tickets by requiring defendants to make a donation, ranging from \$50 to \$300, to the county's Special Law Enforcement Fund as a condition of reducing the charges. Donations totaled approximately \$44,500 for the year ended December 31, 2015. Written plea agreements signed by the defendant and the Judge do not disclose the amount the defendant was required to donate to the Special Law Enforcement Fund. Receipt slips are not issued immediately upon receipt of bad check fees and donations, checks and money orders are not restrictively endorsed promptly, and monies are not transmitted timely. The Prosecuting Attorney has not established adequate procedures to ensure 10-day letters are issued and charges are filed timely with the court for unresolved bad check complaints.
Sheriff's Controls and Procedures	The Sheriff does not restrictively endorse checks and money orders immediately upon receipt. The Sheriff maintains a bank account outside the county treasury to account for proceeds from the U.S. Department of Justice Equitable Sharing Program without statutory authority. The Sheriff's fee bank account had an unidentified balance, and the Sheriff used part of this money to make office-related purchases. The Sheriff has not entered into written agreements with the City of Greenville or surrounding counties for the boarding of prisoners detailing the prisoner housing rate to be paid, the services to be provided, or any required notification for emergency or non-routine situations.
Property Tax System Controls and Procedures	Neither the County Clerk nor the County Commission adequately reviews the financial activities of the County Collector. The County Clerk does not maintain an account book or other records summarizing property tax charges, transactions, and changes. The County Clerk and the County Commission do not perform procedures to verify the accuracy and completeness of the County Collector's annual settlements. The County Clerk and County Commission do not adequately monitor additions and abatements entered into the property tax system.
County Collector's Check Procedures	The County Collector does not issue checks in numerical sequence and does not retain all voided or spoiled checks.
County Procedures	The county does not reconcile fuel usage logs to fuel purchases. Employee timesheets and leave balances are not always reviewed and approved to ensure accuracy.

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Sheriff's Car Lease	The county has not performed a cost-benefit analysis comparing the cost of purchasing a car for the Sheriff versus paying the Sheriff a mileage reimbursement for the personal use of his vehicle.
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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.
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In the areas audited, the overall performance of this entity was **Poor**.\*

\*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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