



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Randolph County

Property Tax System	The County Clerk does not prepare the current or delinquent tax books and does not verify the accuracy of the tax books. Neither the County Clerk nor the County Commission adequately reviews the financial activities of the County Collector.
Payroll Controls and Procedures	The County Clerk does not maintain leave records for Sheriff's department employees. The county's personnel policy does not address the use of unearned leave and some employees used compensatory time in excess of available balances, resulting in negative compensatory leave balances.
Public Administrator's Controls and Procedures	The Public Administrator does not file annual settlements timely. During our review of the Public Administrator's 78 active cases, we found annual settlements for 74 cases were filed more than 30 days late. The Public Administrator lacked adequate documentation showing the ward received gift cards and prepaid debit cards.
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.

All reports are available on our Web site: auditor.mo.gov