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CITIZENS SUMMARY

Findings in the audit of Ste. Genevieve County

County Collector's Delinquent Tax Penalty	The County Collector does not have controls in place to ensure the penalty assessed for delinquent taxes is accurate. As a result, the County Collector collected an additional \$3,241 in penalties from January 1, 2017, to March 16, 2017.
Sheriff's Controls and Procedures	Controls and procedures in the Sheriff's department need improvement. While the Sheriff typically records the receipt and disposition of seized property in the evidence log, we noted several instances where mistakes were made. In addition, the Sheriff has not conducted a physical inventory of all seized property. The Sheriff has not established procedures to routinely follow up on outstanding checks for the inmate account.
Senate Bill 40 Tax Rate	The County Commission did not hold a public hearing and approve the Senate Bill 40 property tax rate.
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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