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CITIZENS SUMMARY

Findings in the audit of Gentry County

General Operating Cash Reserves	The County Commission has accumulated significant cash reserves in the General Revenue Fund and the Emergency Fund without documented plans for its use.
County Collector-Treasurer's Receipting Procedures	Manual receipts slips were not issued for some merchant licenses, the method of payment was not recorded on some receipt slips, a manual receipt slip was issued for the wrong amount, and multiple manual receipt slip books are used at the same time.
Sheriff's Seized Property	The seized property evidence log maintained is not complete and accurate. In addition, the Sheriff did not reconcile the physical inventory performed of all seized property to the seized property evidence log.
Capital Assets	The listing of county assets maintained has not been updated for approximately 5 years. In addition, the county does not have adequate procedures in place to identify capital asset purchases and dispositions throughout the year or ensure assets are tagged.
Public Administrator's Controls and Procedures	The Public Administrator does not consistently assess and collect fees from the accounts of some wards and estates and does not maintain a fee schedule or document criteria used to determine the fees charged. Adequate supporting documentation is not obtained to support attorney fees paid for preparing annual settlements and providing other services on behalf of wards and estates.
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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