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Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of Reynolds County

Sheriff's Controls and Procedures	The Sheriff has not adequately segregated accounting duties and does not perform an adequate supervisory review of detailed accounting and bank records. Procedures for receipting, recording, depositing, and reconciling need improvement. The Sheriff maintains some monies in a bank account outside the county treasury, in violation of state law. The Sheriff has not established adequate controls and procedures over seized property.
Property Tax System	The County Clerk and/or County Commission did not review and approve outlawed 2012 personal property taxes totaling approximately \$5,600 during the year ended February 28, 2018. The County Commission's 3 signature stamps are not adequately controlled.
Public Administrator's Annual Settlements	The Public Administrator does not always file annual settlements timely.
County Disbursements	The County Commission did not obtain proposals for legal and property appraisal services, and neither the County Commission nor the Sheriff solicited bids for prisoner meals. The county did not enter into a written agreement for the property appraisal services and did not enter into written agreements with various political subdivisions regarding the prorating of these costs among the political subdivisions.
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.