



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Pulaski County

County Controls and Procedures	The county lacks adequate controls and procedures to account for fuel used by the road and bridge department and County Assessor's office. Some budgets for county funds do not reasonably reflect the anticipated financial activity and cash balances, reducing the effectiveness of the budget as a tool for monitoring or controlling disbursements. For many county funds, including the General Revenue Fund and the Law Enforcement Sales Tax Fund, budgeted disbursements equal available resources, resulting in a projected ending cash balances of \$0. Actual disbursements were significantly less than budgeted for the General Revenue Fund and Law Enforcement Sales Tax Fund in 2018.
Sheriff's Controls and Procedures	The bookkeeper does not deposit civil paper service fees until the papers are served, and procedures have not been established to routinely follow-up on outstanding checks.
Prosecuting Attorney's Controls and Procedures	The Prosecuting Attorney's office does not deposit receipts timely, and procedures have not been established to routinely follow-up on outstanding checks.
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.



Recommendations in the audit of Pulaski County

County Controls and
Procedures

The County Commission:

- 1.1 Document reconciliations of fuel logs to fuel purchases. Any significant discrepancies should be promptly investigated. In addition, the County Commission and County Assessor should require mileage and usage logs be maintained for all vehicles and equipment.
- 1.2 Ensure budgets provide reasonable estimates of anticipated disbursements and ending cash balances.

Sheriff's Controls and
Procedures

The Sheriff:

- 2.1 Ensure monies received are deposited intact and timely.
- 2.2 Establish procedures to routinely investigate outstanding checks. Old outstanding checks should be voided and reissued to payees that can be readily located. If payees cannot be located, the monies should be disposed of in accordance with state law.

Prosecuting Attorney's
Controls and Procedures

The Prosecuting Attorney:

- 3.1 Ensure monies received are deposited timely.
- 3.2 Establish procedures to routinely investigate outstanding checks. Old outstanding checks should be voided and reissued to payees that can be readily located. If payees cannot be located, the monies should be disposed of in accordance with state law.