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RECOMMENDATION SUMMARY

Recommendations in the contracted audit of Phelps County

2018-001 Internal Control Over Cash Disbursements	The County Clerk ensure that the policy of canceling all invoices when payments are issued is consistently followed to prevent duplicate payments.
2018-002 Budgetary Compliance	The County refrain from approving expenditures in excess of budgeted amounts. In the event that the originally adopted budget is inadequate to fund the current-year unforeseen expenditures, budgetary amendments should be discussed in a public meeting and formally adopted by the County Commission.
2018-003 Schedule of Expenditures of Federal Awards	The County implement internal controls to ensure that the SEFA accurately states the expenditures of federal awards of the County each year.