



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Howard County

Sunshine Law	The County Commission does not ensure minutes of all County Commission meetings are prepared, approved timely, and available for public access. In addition, the minutes did not always document votes taken, as required.
Public Administrator's Annual Settlements	The Public Administrator does not always file annual settlements or status reports timely.
County Collector's Commissions	Personal commissions paid to the County Collector for collecting property taxes for cities are not reported to the Internal Revenue Services by the county or applicable cities.
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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RECOMMENDATION SUMMARY

Recommendations in the audit of Howard County

Sunshine Law	The County Commission ensure meeting minutes are prepared, include all necessary information, are approved timely, and are maintained for all meetings. In addition, the County Commission should ensure meeting minutes are signed by the preparer and the County Commission.
Public Administrator's Annual Settlements	The Public Administrator file annual settlements and status reports timely.
County Collector's Commissions	The County Collector ensure all compensation is paid through the county's normal payroll process, properly taxed, and reported to the Internal Revenue Service.