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# CITIZENS SUMMARY

## Findings in the audit of Phelps County

Property Tax System	As noted in the prior audit report, neither the County Clerk nor the County Commission adequately reviews the financial activities of the County Collector.
Prosecuting Attorney's Bank Reconciliations and Liabilities	Prosecuting Attorney's office personnel do not prepare adequate and timely bank reconciliations and do not maintain an adequate list of liabilities.
County Procedures	As similarly noted in the 2 prior audit reports, the County Commission does not maintain documentation supporting the annual transfer from the Unemployment Fund to the General Revenue Fund for administrative costs for maintaining the Unemployment Fund and processing unemployment claims. The County Commission has not established a comprehensive county personnel policy manual covering all county employees and vacation leave policies developed for the Road and Bridge department are not always followed.
County Commission Meeting Minutes	The County Clerk and the County Commission do not ensure minutes of all County Commission meetings are prepared and approved timely.
Senate Bill 40 Board Employee Bonuses	The Senate Bill 40 Board paid bonuses to employees in violation of the Missouri Constitution.
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 **Fair**.\*

\*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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**Recommendations in the audit of Phelps County**

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Property Tax System	The County Clerk maintain an account book with the County Collector. In addition, the County Clerk and the County Commission should use the account book to review the accuracy and completeness of the County Collector's annual settlements.
Prosecuting Attorney's Bank Reconciliations and Liabilities	The Prosecuting Attorney ensure an accurate book balance is maintained and accurate bank reconciliations are prepared monthly. In addition, prepare monthly lists of liabilities and reconcile the list to the available cash balance. Any differences between accounting records and reconciliations should be promptly investigated and resolved.
County Procedures	<p>The County Commission:</p> <p>3.1 Prepare and maintain calculations of the costs associated with the administrative functions related to the Unemployment Fund to support the administrative transfers made from the Unemployment Fund to the General Revenue Fund.</p> <p>3.2 Establish a complete and comprehensive employee personnel policy manual and ensure compliance with all policies.</p>
County Commission Meeting Minutes	The County Commission ensure meeting minutes are prepared and approved timely, and maintained for all open and closed sessions.
Senate Bill 40 Board Employee Bonuses	The Phelps County Board for the Developmentally Disabled discontinue the practice of paying bonuses.