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CITIZENS SUMMARY

Findings in the audit of Greene County

Disbursements	The county disbursed \$15,125 during the year ended December 31, 2018, for employee appreciation and employee recognition that was questionable and/or an unnecessary use of county resources. The Highway department gave gift cards to employees in violation of the Missouri Constitution.
Prosecuting Attorney's Accounting Controls and Procedures	The Prosecuting Attorney has not adequately segregated accounting duties and does not perform supervisory reviews of accounting and transmittal records for delinquent tax payments. The cashiers do not transmit monies received timely and intact in accordance with office policy. Checks and money orders made payable to Greene County are not restrictively endorsed upon receipt. The Prosecuting Attorney does not account for the numerical sequence of receipt slips issued for delinquent tax receipts.
County Clerk's Liquor Licenses	The County Clerk does not issue receipt slips for liquor licenses and does not account for the numerical sequence of liquor licenses issued.
County Treasurer's Controls and Procedures	The County Treasurer does not deposit receipts intact, does not maintain the change fund at a constant amount, and uses the change fund for petty cash purchases and to replenish petty cash funds for other county offices and departments. The County Treasurer does not require the Building Maintenance department to limit petty cash purchases to \$25 as stated in the county's purchasing guide.
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 Greene County

Disbursements

The County Commission:

- 1.1 Ensure all disbursements are necessary and prudent uses of public funds.
- 1.2 Work with the Highway department to discontinue the practice of giving gift cards to employees.

**Prosecuting Attorney's
Controls and Procedures**

The Prosecuting Attorney:

- 2.1 Segregate accounting duties or ensure independent or supervisory reviews of detailed accounting and transmittal records are performed and documented.
- 2.2 Transmit all receipts timely and intact and restrictively endorse checks and money orders immediately upon receipt.
- 2.3 Account for the numerical sequence of receipt slip numbers.

**County Clerk's Liquor
Licenses**

The County Clerk issue prenumbered receipt slips for all monies received and account for the numerical sequence.

**County Treasurer's Controls
and Procedures**

The County Treasurer:

- 4.1 Deposit monies received intact and determine if a change fund is needed. If needed, determine the amount of the change fund that is needed and maintain it at a constant amount. If needed, a petty cash fund should be established and maintained on an imprest basis and reimbursed through a county disbursement.
- 4.2 Ensure the Building Maintenance department's petty cash purchases do not exceed the \$25 limit in the county purchasing guidelines and consider implementing alternative methods of payment for these expenses.