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CITIZENS SUMMARY

Findings in the audit of Jackson County Payroll and Personnel Issues

Payroll Allocations	The county does not maintain documentation to support how county officials determined the allocation of salaries to various county funds, for the offices or departments allocating salaries.
Vehicle Allowances	The county does not have a written policy providing guidance on the administration of vehicle allowances, nor does the county maintain documentation to show vehicle allowance amounts are reasonable and necessary compared to actual expenses incurred.
Chief Operating Officer's Employment Contract	The former County Executive approved a multi-year employment contract with the former Chief Operating Officer that automatically renewed and included a severance payment.
Physical Building Access and Remote Work Policy	Record of physical access to all county buildings was not maintained for all entry and exit points, and the county has not adopted a policy regarding employees working from home.
Sexual Harassment Training	The county personnel rules, including its sexual harassment policy (Rule 19), do not require all county employees receive sexual harassment training. Sexual harassment training is also not periodically provided to employees, and documentation of attendance at the training provided is not always retained.

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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RECOMMENDATION SUMMARY

Recommendations in the audit of Jackson County Payroll and Personnel Issues

Payroll Allocations	The County Legislature and County Executive allocate salary expenses to county funds based on specific criteria and retain documentation to support the allocations made. In addition, ensure all salaries allocated to restricted funds comply with restrictions on use of that funding.
Vehicle Allowances	The County Legislature and County Executive develop a vehicle allowance policy, review the necessity of vehicle allowances, and set the allowances to reasonably reflect the actual expenses incurred by the applicable employees.
Chief Operating Officer's Employment Contract	The County Legislature and County Executive refrain from entering into automatically renewing multi-year employment contracts, and consider the necessity of including severance payments.
Physical Building Access and Remote Work Policy	The County Legislature and County Executive ensure physical access to all county buildings and freight elevators is properly logged and periodically reviewed for security, control, and accountability concerns. In addition, a work-from-home policy should be adopted to ensure authorization to work remotely is documented and employees' work is properly monitored.
Sexual Harassment Training	The County Legislature and County Executive update the sexual harassment policy to require periodic sexual harassment training for all employees, and ensure sexual harassment training attendance forms are maintained to support sexual harassment training provided.