



**Nicole Galloway, CPA**  
Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of the Greene County Commission

Professional Services	The County Commission did not solicit requests for qualifications for legal services costing \$34,968, provided by 2 law firms related to a Missouri Ethics Commission (MEC) complaint, and did not document the reasons for waiving procurement requirements. The County Commission did not enter into contracts with a law firm to handle the MEC complaint or with a bond counsel company related to issuance of debt.
Disbursements	Legal expenses and mileage related to a MEC complaint costing \$25,948 did not have adequate supporting documentation to indicate the reason the payments were made and how they related to county purposes. The county also does not have adequate controls and procedures over conflicts of interest to ensure County Commissioners abstain from voting to approve their own transactions. The County Commission does not ensure compliance with the county's purchasing guide regarding requirements for electronic quotes and requisitions for purchases exceeding \$500, and does not always work with the county's Purchasing department to ensure purchase orders are completed when required. The former Presiding Commissioner ordered 500 drink tumblers and 1,000 frisbees, costing \$6,426, during the last 7 months of 2016 with the printed logo "Greene County Works" that were questionable and/or an unnecessary use of county resources.
Electronic Communication Policy and Use of County Email System	The County Commission has not developed records management and retention policies in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission. The county's email system was used to communicate with various county officials and employees about non-county business including the Invest in Greene County Political Action Committee and the passage of the half-cent general sales tax in violation of county policy and legal guidance.

In the areas audited, the overall performance of this entity was **Poor**.\*

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\*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 the Greene County Commission

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Professional Services	The County Commission solicit proposals for professional services and update county policy to require documentation of reasons for waiving the procurement requirement. The County Commission should also enter into written contracts for professional services as required by state law.
Disbursements	<p>The County Commission:</p> <ol style="list-style-type: none"><li>2.1 Ensure adequate supporting documentation is maintained (including documenting how payments and reimbursements relate to county purposes), and avoid potential conflicts of interest by establishing policies and procedures requiring the County Commissioners to abstain from voting to approve their own transactions.</li><li>2.2 Obtain electronic quotes and prepare requisitions when required by the county's purchasing guide and work with the county's Purchasing department to verify that purchase orders are completed when required.</li><li>2.3 Ensure all disbursements are necessary and prudent uses of public funds.</li></ol>
Electronic Communication Policy and Use of County Email System	<p>The County Commission:</p> <ol style="list-style-type: none"><li>3.1 Develop written records management and retention policies to address electronic communications management and retention to comply with the Missouri Secretary of State Records Services Division Electronic Communications Guidelines.</li><li>3.2 Ensure the county's email system is used in compliance with county policy and legal guidance.</li></ol>