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CITIZENS SUMMARY

Findings in the audit of Carter County

Senior Citizens' Tax Board Controls and Procedures

The Senior Citizens' Tax Board (Board) did not enter into a written agreement with a not-for-profit (NFP), did not provide adequate oversight of disbursements, and did not meet at least annually to approve budgets. The Board disbursed approximately \$35,000 on behalf of the NFP without a written agreement. The Board does not review and approve disbursements made from the Senior Citizen Tax Fund and a Board member is not signing checks written from the Board checking account. In addition, the Board did not meet in 2020 and, as of July 31, 2021, no meetings had been held in 2021. As a result, budget information provided to the County Clerk's office for inclusion in the county budget was not approved by the Board.

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**.*

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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.



Recommendations in the audit of Carter County

**Senior Citizens' Tax Board
Controls and Procedures**

The Senior Citizens' Tax Board:

- 1.1 Enter into written agreements with any entities providing services as required by state law.
- 1.2 Develop procedures to ensure all disbursements are reviewed and approved by the Board, the approval is documented, and checks are signed by a board member. In addition, restrict access to county bank accounts to county officials and employees.
- 1.3 Conduct a meeting at least annually to fulfill statutory duties, including adopting annual budgets.