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Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of Putnam County

County Assessor's Controls and Procedures	The County Assessor has not adequately segregated accounting duties and does not always perform documented supervisory reviews of the accounting and bank records, and the County Assessor's office did not always timely deposit receipts or timely disburse receipts to the County Collector-Treasurer.
Prosecuting Attorney's Disbursements	The Prosecuting Attorney's office does not always timely disburse bad check and court-ordered restitution payments to victims or fees received to the County Collector-Treasurer.
Electronic Communications Policy	The county has not developed a records management and retention policy in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission.
Capital Assets	The county does not have procedures in place to identify capital asset purchases and dispositions throughout the year. In addition, county officials have not conducted annual physical inventories or provided inventory lists to the County Clerk as required.
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.



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**Recommendations in the audit of Putnam County**

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**County Assessor's Controls  
and Procedures**

The County Assessor:

- 1.1 Segregate accounting duties or ensure independent or supervisory reviews of accounting and bank records are performed and documented.
- 1.2 Ensure receipts are deposited timely, and disburse receipts in accordance with state law.

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**Prosecuting Attorney's  
Disbursements**

The Prosecuting Attorney disburse victim restitution timely and transmit fees in accordance with state law.

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**Electronic Communications  
Policy**

The County Commission work with other county officials to develop a written records management and retention policy to address electronic communications management and retention to comply with Missouri Secretary of State Records Services Division electronic communications guidelines.

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**Capital Assets**

The County Commission and County Clerk work with other county officials to ensure complete and accurate inventory records are maintained, annual physical inventories are conducted, and procedures for tracking capital asset purchases and dispositions throughout the year are implemented.