



## Findings in the audit of Chariton County

General Revenue Fund Cash Reserves and Budgets	The County Commission has passed inaccurate budgets that do not reasonably reflect the anticipated disbursement activity from the General Revenue (GR) Fund, resulting in a fund balance equal to 4.6 years of funding based on current levels of operating disbursements, and has chosen to not lower the GR property tax rate despite the significant fund balance and without documented, long-term plans for the use of this money. Because the GR Fund budgets are not accurate, they reduce the effectiveness of the budget as a tool for monitoring or controlling disbursements and for determining the needed GR property tax rate.
Sheriff's Compensation	The County Commission authorized mid-term salary increases totaling \$12,767 to the Sheriff in violation of constitutional provisions.
Sheriff's Controls and Procedures	The Sheriff did not always deposit timely and does not prepare bank reconciliations and monthly lists of liabilities for the inmate account and the fee account.
Prosecuting Attorney's Administrative Fees	The Prosecuting Attorney's office does not assess or collect the statutorily-required fees from defendants who owe court-ordered restitution.
Fuel Controls and Procedures	The Road and Bridge department does not maintain mileage and fuel logs for either of its fuel tanks. Neither the County Clerk nor the Sheriff reconcile fuel used to fuel purchased for the Sheriff's fuel tank.
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 Chariton County**

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General Revenue Fund Cash Reserves and Budgets	The County Commission:  1.1 Evaluate funding needs and consider reducing the property tax levy. Plans made for expending the accumulated cash balance should be set forth publicly in the budget document.  1.2 Ensure budgets provide reasonable estimates of anticipated disbursements.
Sheriff's Compensation	The County Commission discontinue the mid-term salary increase and consider various methods for possible recoupment of money already paid.
Sheriff's Controls and Procedures	The Sheriff:  3.1 Ensure deposits are made timely and checks and money orders are restrictively endorsed at the time of receipt.  3.2 Ensure monthly bank reconciliations and lists of liabilities are prepared and reconciled timely. Any differences between accounting records and reconciliations should be promptly investigated and resolved, and any unidentified money should be disposed of in accordance with state law.
Prosecuting Attorney's Administrative Fees	The Prosecuting Attorney assess and collect fees on all court-ordered restitution cases as required by state law.
Fuel Controls and Procedures	The County Commission require usage and fuel logs be maintained for all vehicles and equipment. In addition, ensure fuel logs are reconciled to fuel purchases. Any significant discrepancies should be investigated.