



**Scott Fitzpatrick**  
Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of the Ste. Genevieve County Public Administrator

Annual Settlements	The former Public Administrator did not file annual settlements timely. Of the 55 annual settlements filed for each ward or estate for the period of January 1, 2021, through March 17, 2022, the former Public Administrator did not file any by the required due date. The former Public Administrator filed 45 of the settlements between 30 and 182 days late. She filed the other 10 annual settlements less than 30 days after the due date. The Probate Division issued late filing citations for 12 of the annual settlements.
Disbursements	The former Public Administrator did not retain adequate supporting documentation for disbursements, totaling \$2,724, from 7 of 29 ward bank accounts reviewed. She did not maintain supporting documentation for 20 questionable and unsupported disbursements including 13 disbursements, totaling \$1,898, made to Walmart and 7 disbursements, totaling \$270, to other retail and online stores. She did not maintain supporting documentation for 6 payments identified as reimbursements, including 3, totaling \$263, to the former Public Administrator and 3, totaling \$293, to the mother of the ward.
Bank Reconciliations	The former Public Administrator did not prepare or maintain accurate bank reconciliations for ward accounts. For the 29 filings reviewed, the former Public Administrator should have completed 134 monthly bank reconciliations for the period reviewed. Of those 134 reconciliations due, 63 (47 percent) were inaccurate or were missing.
Electronic Data Security	Controls over the Public Administrator's computers are not sufficient. As a result, the Public Administrator's computers and data are not adequately protected and are susceptible to unauthorized access or loss.

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

\*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 Ste. Genevieve County Public Administrator

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Annual Settlements	The Public Administrator ensure annual settlements are filed timely.
Disbursements	The Public Administrator ensure disbursements are supported by adequate documentation to demonstrate the payments are necessary and appropriate disbursements of ward funds.
Bank Reconciliations	The Public Administrator complete and maintain accurate monthly bank reconciliations for all ward bank accounts.
Electronic Data Security	<p>The Public Administrator:</p> <ul style="list-style-type: none"><li>4.1 Ensure employees do not share user identifications and passwords, and require confidential passwords that contain a minimum number of characters and are periodically changed to prevent unauthorized access to computers and data.</li><li>4.2 Require computers to have security controls in place to lock after a specified number of incorrect logon attempts.</li></ul>