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# CITIZENS SUMMARY

## Findings in the audit of Ray County

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| Financial Condition and Budgets                | The General Revenue Fund is in poor condition. The General Revenue Fund cash balance steadily decreased from 2012 to 2014, as receipts sharply declined in 2013, and disbursements exceeded receipts in both 2013 and 2014. County budgets are not approved timely and expenditures occurred before establishment of approved budgets. The Noxious Weed Board has accumulated a significant cash reserve of \$207,572 without any specific plans for its use.   |
| County Procedures                              | The County Clerk's office does not maintain centralized compensatory time records and no formal compensatory time policy exists. Regarding the election account, the County Clerk did not issue receipt slips, restrictively endorse checks upon receipt, make timely deposits, prepare adequate monthly lists of monies held for political subdivisions or reconcile those lists to the bank balance. The County Clerk does not transmit monies received timely to the County Treasurer.   |
| Sheriff's Controls and Procedures              | Procedures are not in place to properly identify and prepare a month-end list of liabilities of inmate monies and compare these liabilities to the reconciled bank balance. Manual receipt slips issued for inmate monies received prior to November 17, 2014, were not retained in accordance with state law. Additionally, commissary profits are not transmitted to the County Treasurer and were used to purchase items for jail operations and the Sheriff's office. The Sheriff's office does not issue receipt slips for some monies received for concealed and carry weapon licenses, and these monies are not timely transmitted to the County Treasurer. The Sheriff's office does not reconcile fuel transactions charged to the fuel account to vehicle logs. |
| Prosecuting Attorney's Controls and Procedures | Bad check payments are not always receipted when received, not restrictively endorsed until entered in the computer system, and are not deposited timely. The Prosecuting Attorney does not have controls and procedures in place to ensure payments received for bad checks are timely remitted to victims.  |
| Recorder of Deeds' Controls and Procedures     | Receipts are not issued for some monies received and some receipts were not disbursed. As noted in the two prior audit reports, receipts are not deposited timely.  |
| 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 **Fair**.\*

\*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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