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CITIZENS SUMMARY

Findings in the audit of Ray County Memorial Hospital

Bonuses	The Board approved annual year-end payments to all hospital employees starting in 2013 and continuing through 2016, in violation of the Missouri Constitution. Including additional payroll taxes, these payments totaled over \$133,000 from 2013 through 2016.
Sunshine Law	The Board did not always comply with the Sunshine Law. Open meeting minutes did not always document the reason and specific section of law allowing the meetings to be closed. Meeting minutes for closed sessions did not always include sufficient details of the topics discussed.

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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