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CITIZENS SUMMARY

Findings in the audit of Perry County

Sheriff's Controls and Procedures	The Sheriff's office has not remitted net proceeds from the inmate commissary account to the County Treasurer for deposit into the Inmate Prisoner Detainee Security Fund. The Sheriff does not properly reconcile fuel usage to fuel purchases, and does not document his review of fuel usage reports.
County Procedures	The County Clerk does not properly consider prior years' results when performing his annual property tax reduction calculations. The county used the same provider to serve as both financial advisor and underwriter for the issuance of lease participation certificates. The County Commission does not document its approval of court orders for property tax additions and abatements.
Passwords	Employees in the offices of the County Collector, Sheriff, Prosecuting Attorney are not required to change passwords periodically to help ensure passwords remain known only to the assigned user.
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 of 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.