



Thomas A. Schweich

Missouri State Auditor

Dade County

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Thomas A. Schweich
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Dade County

County Sales Tax

The county performed sales tax reduction calculations for 2009 and 2010, but incorrectly certified a tax rate with a voluntary reduction instead of a sales tax reduction for both years. As provided by state law, the voluntary reduction taken in a non-reassessment year (even year) resulted in a reduced tax rate ceiling for the county's General Revenue Fund for 2011 and 2012. In addition, a calculation for the sales tax rollback was not performed by the county for 2011 or 2012, and the county certified tax rates equal to the lowered tax rate ceiling for both years, reporting no reductions. State law requires the county to reduce property taxes for 50 percent of sales taxes collected, and based upon these requirements, the county over-collected General Revenue property taxes totaling \$229,643 for the two years 2011 and 2012.

Sheriff Controls and Procedures

As noted in our prior audit report, significant weaknesses continue to exist in the Sheriff's accounting controls and procedures. Accounting duties are not adequately segregated, and an adequate supervisory review is not performed. The Sheriff's office did not maintain electronic accounting records; the current Sheriff indicated the information was deleted from the computer system prior to his taking office. The Sheriff's office lacks adequate procedures for receipting, depositing, and transmitting monies. Receipt slips were not issued for some monies received, several receipt slip books were used concurrently, both copies of voided receipt slips were not always retained, the numerical sequence of receipt slips was not accounted for properly, some entries on receipt slips were not legible, receipt slips did not always indicate the method of payment, composition of receipts was not reconciled to composition of deposits, checks were not restrictively endorsed immediately upon receipt, and receipts were often not deposited or transmitted timely or intact. The Sheriff's office did not prepare monthly bank reconciliations and lists of liabilities for the two bank accounts during the audit period. The Sheriff's office has not established adequate controls over seized property.

Payroll Controls and Procedures

The county does not maintain centralized records of leave balances and leave used and earned, making it difficult to ensure vacation, sick and compensatory leave balances are accurate and in compliance with policy. The county's personnel policy indicates overtime will be determined based upon only "hours actually worked on the county's behalf,"; however, nonworking time is sometimes used in calculations to determine overtime. As a result, the county may be paying more compensatory time than required. Documentation to support the accrual of compensatory time by the former Sheriff's office manager/jail administrator was not sufficient and was not documented consistently. Timecards did not always document dates worked and some timecards could not be located. Compensatory time was not always calculated in accordance with county policy. Time records were not always signed as appropriate. Similar conditions were noted in our prior audit report.

County Procedures	The county could not locate records documenting the use of the Sheriff's office vehicles for the year ended December 31, 2012, and the vehicle log maintained by the Assessor and the County Commissioners lacked adequate detail and was not used to reconcile fuel usage to fuel purchases. Sheriff's Revolving Fund monies are to be used only for certain purchases, but \$4,941 of the \$7,977 total disbursements during the audit period were not in compliance with uses allowed by state law. Neither the County Clerk nor the County Commission adequately reviews the activities of the County Collector-Treasurer.
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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.
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In the areas audited, the overall performance of this entity was **Fair**.^{*} However, the audit revealed serious shortcomings with the Sheriff's office.

American Recovery and Reinvestment Act (Federal Stimulus)	Dade County did not receive any federal stimulus monies during the audited time period.
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^{*}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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THOMAS A. SCHWEICH

Missouri State Auditor

To the County Commission
and
Officeholders of Dade County

We have audited certain operations of Dade County in fulfillment of our duties under Section 29.230, RSMo. In addition, Davis, Lynn, and Moots, P.C., Certified Public Accountants has been engaged to audit the financial statements of Dade County for the 2 years ended December 31, 2012. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2012. The objectives of our audit were to:

1. Evaluate the county's internal controls over significant management and financial functions.
2. Evaluate the county's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and operations, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of contract or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the county's management and was not subjected to the procedures applied in our audit of the county.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of Dade County.



Thomas A. Schweich
State Auditor

The following auditors participated in the preparation of this report:

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Dade County

Management Advisory Report

State Auditor's Findings

1. County Sales Tax

Property tax reduction amounts were not properly reported to the State Auditor's office for the 2 years ended December 31, 2010, and the county failed to calculate a sales tax rollback for the 2 years ended December 31, 2012. Without this calculation, the county is unable to document the required property tax levy reduction was utilized.

The county is required to certify to the State Auditor's office the annual property tax levy including the amount the levy is reduced for sales tax collections, as well as any voluntary reductions. For 2009 through 2012, the county certified the tax rate ceiling, sales tax reduction, voluntary reduction, and actual tax levy for the General Revenue Fund as follows:

	2012	2011	2010	2009
Tax rate ceiling	\$ 0.1400	0.1400	0.2505	0.2505
Sales tax reduction	0.0000	0.0000	0.0000	0.0000
Voluntary reduction	0.0000	0.0000	0.1105	0.1200
Actual tax levy	0.1400	0.1400	0.1400	0.1305

The county had worksheets reflecting sales tax reduction calculations for 2009 and 2010. However, for the year 2009, the county incorrectly certified a tax rate with a voluntary reduction instead of a sales tax reduction. For the year 2010, the county originally incorrectly certified a tax rate by failing to show any reduction. After realizing the error, the county re-certified a tax rate with a reduction; however, the reduction was incorrectly reported as a voluntary reduction instead of a sales tax reduction. The calculation for the sales tax rollback was not performed by the county for 2011 or 2012, and as a result, the county has not properly determined the General Revenue property tax levy.

In calculating the property tax rate ceiling for 2011, the State Auditor's office followed Section 137.073.5(4), RSMo, which states a voluntary reduction taken in a non-reassessment year (even year), results in a reduced tax rate ceiling during the subsequent reassessment year (odd year). As a result, the tax rate ceiling for the county's General Revenue Fund was lowered for 2011 and 2012. The county subsequently certified tax rates equal to the lowered tax rate ceiling for each year, reporting no reductions.

Section 67.505, RSMo, requires the county to reduce property taxes for a percentage of sales taxes collected. Dade County voters enacted a one-half cent sales tax with a provision to reduce property taxes by 50 percent of sales tax collected. The county is required to estimate the annual property tax levy to meet the 50 percent reduction requirement and in the following year calculate any excess property collected based upon actual sales tax collection.



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Management Advisory Report - State Auditor's Findings

Based upon the reduced tax rate ceiling required by Section 137.073.5(4), RSMo, and the failure of the county to reduce the tax levy for a sales tax reduction, the over collection of General Revenue property taxes for 2011 and 2012 are as follows:

	Year Ended December 31,	
	2012	2011
For Sales Tax Reductions		
Required property tax revenue reduction	\$ 115,377	114,266
Actual property tax revenue reduction	0	0
Over collection	115,377	114,266
Prior years over collection	114,266	0
Total property tax over collected	\$ 229,643	114,266

To ensure property tax levies are properly set and property tax ceilings are maintained, the County Commission and County Clerk should ensure property tax levies are adequately reduced by 50 percent of sales tax revenue and are accurately reported and certified as such. Documentation of calculations and tax rate setting decisions is important to demonstrate compliance with statutory provisions and serve as a reference tool should questions arise.

Recommendation

The County Commission and County Clerk properly calculate and report property tax rate reductions (sales tax or voluntary) and develop a plan to correct improper property tax reductions from prior years. During the tax rate setting process, the County Commission and County Clerk should ensure tax rate information reported back to the county in the State Auditor's office certification letter is consistent with expectations and, if not, promptly follow up on any discrepancies.

Auditee's Response

The County Commission provided the following written response:

There was a law change regarding the tax levies, 137.073.5 (4) which, from what we understand has caused several counties to have this issue of losing their tax rate ceiling. We will work with the County Clerk to correct this.

The County Clerk provided the following written response:

I took office in January of 2011. There was a law change regarding the tax levies, which, from what I understand has caused several counties to have this issue of losing their tax rate ceiling. Having looked back on prior years for help in setting the tax levy, I didn't realize that the county had lost the tax rate ceiling. The tax levy rate did not change, and a calculation of the sales tax rollback was not performed. The County Commission and myself have been notified of this and will take the steps to correct this in the future.



2. Sheriff Controls and Procedures

Despite similar concerns noted in our prior audits, significant weaknesses continue to exist in the Sheriff's accounting controls and procedures. The current Sheriff took office in January 2013.

Deposits into the Sheriff's bank account for civil and criminal process fees, bonds, and other miscellaneous fees, and concealed carry weapon permit monies collected and transmitted to the County Collector-Treasurer totaled approximately \$38,200 during the year ended December 31, 2012.

2.1 Segregation of duties

Accounting duties are not adequately segregated, and an adequate supervisory review of accounting records is not performed. An office manager is responsible for receipting, recording, depositing, disbursing, reconciling the bank account, and transmitting monies to the County Collector-Treasurer. While the current Sheriff performs and documents his review of the monthly bank reconciliation, a comparison of monies received to those deposited or transmitted is not performed by the Sheriff.

Proper segregation of duties is necessary to ensure transactions are accounted for properly and assets are safeguarded. If proper segregation of duties cannot be achieved, the Sheriff should implement an adequate independent or supervisory review of bank and accounting records.

2.2 Record retention

Electronic accounting records maintained by the former Sheriff are not available. According to the current Sheriff, this information was deleted from the computer system prior to his taking office. Record retention is necessary to ensure the validity of transactions and provide an audit trail. Section 109.270, RSMo, indicates all records made or received by officials in the course of their public duties are public property and are not to be disposed of except as provided by law.

2.3 Receipting, depositing, and transmitting monies

Procedures for receipting, depositing and transmitting monies are not sufficient.

Our review of receipt slips, deposits, and transmittals for the year ended December 31, 2012, and through January 24, 2013, determined the following:

- Beginning May 2012, receipt slips were no longer issued for paper service and phone commission monies, and receipts slips were not always issued for other monies received. From May through December 2012, \$5,089 was collected and deposited for paper service and phone commissions, but was not receipted. Also, an additional \$6,488 received for bonds, grants, board bills, and concealed carry permits was collected and deposited, but not receipted, resulting in a total of \$11,577 being deposited or transmitted, but not recorded in receipt records.



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Management Advisory Report - State Auditor's Findings

- Several receipt slip books were used concurrently, both copies of voided receipt slips were not always retained, the numerical sequence of receipt slips was not accounted for properly, and some entries on receipt slips were not legible.
- Receipt slips issued did not always indicate the method of payment, and the composition of receipts was not reconciled to the composition of deposits. Additionally, checks were not restrictively endorsed immediately upon receipt.
- Receipts were often not deposited or transmitted intact or timely. For example, monies collected on December 14, 2012, totaling \$877, were deposited on December 26, 2012, while monies collected on December 13, 2012, totaling \$252, were not deposited until January 3, 2013. In addition, concealed carry weapon permit monies totaling \$350 collected between August 6 and October 2, 2012, were not transmitted to the County Collector-Treasurer until October 10, 2012.

Without accurate and up-to-date receipt records, and a detailed reconciliation of these records, there is no assurance all monies have been recorded and deposited. To reduce the risk of loss, theft, or misuse of monies received going undetected, procedures should be established to ensure all monies received are properly receipted and deposited or transmitted intact and timely.

2.4 Bank reconciliations and liabilities

Monthly bank reconciliations and lists of liabilities for the two bank accounts (bond and fee) were not prepared during the year ended December 31, 2012. Our review of the bond bank account and other records indicated \$761 in unidentified monies at December 31, 2012.

The preparation and review of monthly bank reconciliations is necessary to ensure accounting records are in balance and to identify errors in a timely manner. Additionally, liabilities should be identified monthly and reconciled to cash balances to ensure sufficient cash is available for the payment of all amounts due and all monies in the bank account can be identified. Prompt follow up on discrepancies is necessary to resolve errors and ensure monies are properly disbursed.

2.5 Seized property

Adequate controls over seized property have not been established. While a notebook of individual seized property case reports is maintained, it is not complete and accurate, and periodic inventories of seized property on hand are not conducted. Numerous seized property items included on the reports (including \$313 cash seized in 2010) could not be located in the seized property storage area. Some seized property items were stored in unsecured locations within and outside the Sheriff's office. In addition, several seized property items were not tagged for identification to a specific case. Also,



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several items in the seized property storage area have been held for a long period of time.

Further, the release of seized cash totaling \$748 was not adequately documented. According to a seized property report, \$748 was seized on June 6, 2012, and a hand written note on the report indicates the cash was released; however, it does not indicate the date the cash was released, who released the cash, or who received the cash.

Considering the often sensitive nature of seized property, adequate internal controls are essential and would significantly reduce the risk of theft or misuse of the items. Accurate and complete inventory records of all seized property items, including information such as description, current location, case number, date of seizure, and disposition of such property, are necessary to ensure all items are accounted for properly. Periodic inventories should also be performed and compared to the list of seized property to ensure seized property is accounted for properly. Section 542.301, RSMo, provides guidance for the disposition of unclaimed seized property. Proper disposal of such items would eliminate the significant risks of unauthorized access, use, or theft. Furthermore, adequate documentation should be maintained to support the chain of custody and release of seized property.

Similar conditions
previously reported
Recommendations

Similar conditions to sections 2.1, 2.3, and 2.4 were noted in our prior audit report.

The Sheriff:

- 2.1 Adequately segregate accounting duties to the extent possible or ensure an adequate independent or supervisory review of bank and accounting records is performed and documented.
- 2.2 Ensure accounting records are properly retained.
- 2.3 Ensure legible receipt slips are issued for all monies received, all copies of voided receipts slips are retained, the numerical sequence of receipt slips is accounted for properly, the method of payment is indicated on all receipt slips, the composition of receipts is reconciled to the composition of deposits, and checks are restrictively endorsed immediately upon receipt. In addition, the Sheriff should ensure receipts are deposited or transmitted intact and in a timely manner.
- 2.4 Prepare bank reconciliations monthly and reconcile bank balances to monthly lists of liabilities. Any differences should be investigated and resolved.



- 2.5 Maintain complete and accurate seized property inventory records. The Sheriff should perform a periodic inventory of seized property, compare it to the seized property list, and investigate any differences. The Sheriff should also make timely and appropriate dispositions of seized property.

Auditee's Response

The Sheriff provided the following written responses:

- 2.1 *Segregation of duties is not possible because of budget restraints. It is not likely this will change now or in the foreseeable future. I will perform a monthly internal audit of receipts to bank activity to ensure accuracy and accountability.*
- 2.2 *All records will be retained as required by law. The financial records that are missing are not recoverable by this office.*
- 2.3 *All receipts are now being deposited intact on a weekly basis. A legible and numbered receipt slip will be issued for all monies received by this office. All copies of voided receipt slips will be retained. Policies have been put in place to ensure that the proper receipt slip type be used for each transaction, the method of payment be accurately recorded, and checks be restrictively endorsed immediately upon receipt. Receipt slips will be audited against bank deposits to ensure they are accurate.*
- 2.4 *Monthly bank reconciliations will be completed timely. I will audit monthly reconciliations, as well as written receipts, to ensure accuracy.*
- 2.5 *Seized property is being inventoried and documented. An accurate and auditable inventory system is being put in place. All seized property will be destroyed or disposed of according to law and when allowed by law.*

3. Payroll Controls and Procedures

Controls and procedures over payroll records need improvement.

3.1 Centralized records

Centralized records of leave balances and leave used and earned are not maintained. Employees are responsible for recording and tracking their own leave balances. Without centralized leave records, the County Commission cannot ensure employee vacation, sick, and compensatory leave balances are accurate and in compliance with county policy, and all employees are treated equitably. Centralized leave records also aid in determining unused vacation and compensatory leave upon termination of employment.



3.2 Personnel policy

Compensatory time (overtime) is not always earned and paid in accordance with the county personnel policy. For example, the County Collector-Treasurer used nonworking time (vacation, sick leave, compensatory time used, and holidays) in his calculation to determine the amount of overtime paid to his deputy clerk, resulting in an overpayment. The county may be paying more compensatory time to employees than required as a result of using nonworking time in its calculations of overtime earned. The county personnel policy indicates overtime will be determined based upon only "hours actually worked on the county's behalf".

3.3 Sheriff's office payroll records

Documentation to support the accrual of compensatory time (overtime) by the former Sheriff's office manager/jail administrator was not sufficient and was not documented consistently.

The office manager/jail administrator was paid \$3,384 for 376 hours of compensatory time earned during 2012. The County Clerk prepared payroll checks based on bi-weekly timesheets prepared by the office manager/jail administrator from weekly timecards prepared by employees. We noted 25 of 48 weekly timecards did not adequately document the dates worked (day, month, year), 4 weekly timecards could not be located, compensatory time was sometimes calculated at double time which is not in accordance with the county personnel policy of time and a half, and the calculations of compensatory time (overtime) on some bi-weekly timesheets were not accurate. In addition, timecards of some employees were not signed and timecards and bi-weekly timesheets were not always reviewed or signed by the Sheriff.

To ensure the accuracy of time worked and leave taken, time records should be reviewed and signed by the employee and the employee's supervisor to indicate their agreement to the actual time worked and leave taken. In addition, to limit the county's liability for compensatory time to law enforcement officers, the county should complete a thorough review of compensatory time calculations and ensure compliance with the county's established policy.

Similar conditions previously reported

Similar conditions were noted in our prior audit report.

Recommendations

The County Commission:

- 3.1 Maintain centralized leave records for all county employees.
- 3.2 Ensure the calculation of employee overtime is in accordance with the county personnel policy.



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- 3.3 Ensure adequate reviews of time records, leave records, and other payroll records are performed. The County Commission should also work with the Sheriff to ensure timecards and timesheets are signed by employees and their supervisor, as appropriate.

Auditee's Response

The County Commission provided the following written responses:

- 3.1 *We will request all officeholders to submit these records to the County Clerk and the County Clerk to maintain centralized leave records.*
- 3.2 *We will remind the officeholders to follow county policy for compensatory time.*
- 3.3 *We will ask each department head to review the timesheets, leave records, and other payroll records before being turned into the County Clerk's office. We will try to ensure the employees of the Sheriff's office and the Sheriff sign timesheets.*

4. County Procedures

Procedures related to fuel usage need improvement. Disbursements from the Sheriff's Revolving Fund were not always appropriate, and the county has not established adequate procedures to review activities of the County Collector-Treasurer.

4.1 Fuel use and purchases

Records documenting the use of Sheriff's office vehicles could not be located for the year ended December 31, 2012. In addition, the vehicle log maintained by the Assessor and the County Commissioners did not indicate who used the county vehicle, the date the vehicle was used, or when fueled; and was not submitted to the County Clerk for reconciling fuel usage to fuel purchases. Accounting records indicate approximately \$17,800 of fuel was purchased during the year ended December 31, 2012.

Procedures for reviewing fuel use and reconciling use to fuel purchased are necessary to ensure the reasonableness and propriety of fuel use and disbursements. Also, mileage and fuel logs are necessary to document the appropriate use of vehicles and to support fuel charges. Failure to account for fuel purchases could result in loss, theft, and misuse going undetected.

4.2 Sheriff's Revolving Fund

During the year ended December 31, 2012, \$4,941 of \$7,977 total disbursements made from the Sheriff's Revolving Fund were not in compliance with uses allowed by state law. These disbursements included uniforms, handcuffs, and pepper spray costing \$1,021, towing expenses totaling \$2,820, and a \$1,100 transfer to the Law Enforcement Fund.

Per Section 50.535, RSMo, Sheriff's Revolving Fund monies are to be used for the purchase of equipment, to provide training, and to make necessary



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Management Advisory Report - State Auditor's Findings

expenditures to process applications for concealed carry endorsements or renewals, including but not limited to the purchase of equipment, training, fingerprinting, background checks, and employment of additional personnel.

4.3 Review of activity

Neither the County Clerk nor the County Commission adequately reviews the activities of the County Collector-Treasurer, who collected property tax monies of approximately \$5.1 million during the year ended February 28, 2013. The County Clerk does not maintain an account book or other records summarizing property tax charges, transactions, and changes, and no evidence was provided to indicate procedures are performed to verify the accuracy and completeness of the County Collector-Treasurer's annual settlements. As a result, there is an increased risk of loss, theft, and misuse of property tax monies going undetected.

Section 51.150.1(2), RSMo, requires the County Clerk to maintain accounts with all persons chargeable with monies payable to the county treasury. An account book or other records which summarize all taxes charged to the County Collector-Treasurer, monthly collections, delinquent credits, abatements and additions, and protested amounts should be maintained by the County Clerk. Such records would help the County Clerk ensure taxes charged and credited to the County Collector-Treasurer are complete and accurate and could also be used by the County Clerk and County Commission to verify the County Collector-Treasurer's annual settlements. Such procedures are intended to establish checks and balances related to the collection of property taxes.

Similar conditions previously reported

Similar conditions to sections 4.1 and 4.3 were noted in our prior audit report.

Recommendations

- 4.1 The County Commission require fuel use logs be maintained for all county-owned vehicles, and ensure these logs are reviewed for accuracy and reconciled to fuel purchases. Any significant discrepancies should be investigated.
- 4.2 The County Commission and Sheriff use Sheriff's Revolving Fund monies in accordance with state law.
- 4.3 The County Clerk maintain an account book with the County Collector-Treasurer. In addition, the County Clerk and the County Commission should use the account book to review the accuracy and completeness of the County Collector-Treasurer's annual settlement.



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Management Advisory Report - State Auditor's Findings

Auditee's Response

The County Commission provided the following written responses:

- 4.1 *Detailed mileage logs used by the County Assessor and County Commissions have already been implemented. We will request logs from the Sheriff's office periodically and will compare logs to fuel purchases upon receipt of those logs.*
- 4.2 *This has been noted, and in the future we will use the monies in accordance with state law.*
- 4.3 *We will ensure this is implemented for the new tax year.*

The Sheriff provided the following written response:

- 4.2 *Disbursements from the revolving fund will only be made in compliance with the law.*

The County Clerk provided the following written response:

- 4.3 *I will implement this for the new tax year and work with the County Collector-Treasurer to ensure this done.*

Dade County

Organization and Statistical Information

Dade County is a township-organized, third-class county. The county seat is Greenfield, Missouri.

Dade County's government is composed of a three-member county commission and separate elected officials performing various tasks. All elected officials serve 4-year terms. The county commission has mainly administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintain county bridges, and performing miscellaneous duties not handled by other county officials. Principal functions of these other officials relate to law enforcement, property assessment, property tax collections, conduct of elections, and maintenance of financial and other records important to the county's citizens. The county employed 23 full-time employees and 7 part-time employees on December 31, 2012. The townships maintain county roads.

Elected Officials

The elected officials and their compensation paid for the year ended December 31 (except as noted) are indicated below:

Officeholder	2013	2012
Randy Daniel, Presiding Commissioner	\$	25,760
William G. Marshall, Associate Commissioner		23,760
David Rusch, Associate Commissioner		23,760
Carolyn Kile, Recorder of Deeds		36,000
Melinda Wright, County Clerk		36,000
Gary Troxell, Prosecuting Attorney		43,000
Steven Stapp, Sheriff		40,000
Gary Banta, County Coroner		10,000
Judy McGuire, Public Administrator		25,000
Rod O'Connor, County Collector-Treasurer (1), year ended March 31,	38,999	
Annette Black, County Assessor , year ended August 31,		36,000
Justin Hunt, County Surveyor (2)		N/A

(1) Includes \$2,999 of commissions earned for collecting city property taxes.

(2) Compensation on a fee basis.

American Recovery and Reinvestment Act 2009 (Federal Stimulus)

Dade County did not receive any federal stimulus monies during the year ended December 31, 2012.