



Thomas A. Schweich

Missouri State Auditor

Moniteau County

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Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Moniteau County

Financial Condition	As noted in prior audits, the General Revenue Fund and the Special Road and Bridge Fund remain in poor financial condition. In addition, the Capital Improvement Fund cash balance has declined significantly in recent years. Each year the county transfers funds from the Capital Improvement Fund to subsidize the General Revenue Fund.
Property Tax System Controls and Procedures	The property tax system controls and procedures are in need of improvement. Audit staff identified numerous errors in the annual settlements, and the County Collector lacked an adequate understanding of the annual settlement report requirements. Collections and distributions did not balance; and some distributions, tax book charges, collections, and refunds were understated. Neither the County Commission nor the County Clerk adequately reviews the activities of the County Collector, and as a result, the County Commission approved annual settlements containing error messages and significant errors. The County Collector and her staff do not record receipts in the property tax system immediately upon receipt, increasing the risk that theft, loss, or misuse of monies will go undetected.
County Collector's Controls and Procedures	The County Collector does not perform monthly bank reconciliations properly and does not adequately investigate differences. The County Collector periodically makes unsupported adjustments to the accounting records to reconcile to the bank balance.
Capital Assets and Vehicles	Most officials have not conducted required annual inventories, and the County Clerk has not requested the inventory reports. As a result, the county's capital asset records are not complete and up to date. The county does not effectively monitor vehicle and fuel use, making it difficult to ensure county vehicles and fuel are used only for benefit of the county. The Sheriff and Assessor lack sufficient fuel and mileage records, and a complete inventory of the bulk fuel tank is not maintained. Similar findings were noted in our prior audit report.
Computer Controls	Neither the Sheriff's office nor the Public Administrator's office keeps passwords confidential, and passwords are not required to be changed periodically in the offices of the Ex Officio Recorder of Deeds and Sheriff. There is no security control in place to detect or prevent incorrect log-on attempts in the offices of the County Clerk, County Collector, Ex Officio Recorder of Deeds, Sheriff and County Treasurer. Backups are performed regularly and stored off-site, but only the offices of the Sheriff, County Collector and Assessor periodically test the backup data.

Sheriff's Civil Paper Service Fees	The Sheriff's office lacks adequate procedures to track, follow up, and ensure timely collection of amounts owed for civil paper service fees. At the request of audit staff, Sheriff's office personnel compared amounts due and received and identified \$3,100 in unpaid fees for services provided in 2012, as of April 2013.
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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 County Collector's office and Property Tax System Controls and Procedures.

American Recovery and Reinvestment Act (Federal Stimulus)	Moniteau 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 Moniteau County

We have audited certain operations of Moniteau County in fulfillment of our duties under Section 29.230, RSMo. In addition, Casey-Beard-Boehmer PC, Certified Public Accountants, has been engaged to audit the financial statements of Moniteau 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 Moniteau County.



Thomas A. Schweich
State Auditor

The following auditors participated in the preparation of this report:

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Moniteau County Management Advisory Report State Auditor's Findings

1. Financial Condition

As noted in prior audits, the financial condition of the General Revenue (GR) Fund and the Special Road and Bridge (SRB) Fund remains poor. In addition, the Capital Improvement (CI) Fund cash balance has significantly declined in recent years. The following table reflects ending cash balances of these funds for the last 4 years and anticipated amounts for 2013, according to the approved county budgets.

Cash Balance, December 31	2013 Budgeted	2012 Actual	2011 Actual	2010 Actual	2009 Actual
General Revenue Fund	\$ (3,780)	24,525	9,519	34,841	2,538
Capital Improvement Fund	262,664	625,164	2,474,730	2,237,956	1,845,185
Special Road and Bridge Fund	85,511	182,511	137,033	127,560	226,181

The county transfers monies from the CI Fund to the GR Fund each year to cover county operating expenses. Moniteau County voters authorized a 1/2 cent general sales tax levy in 2002 for maintaining and improving county roads and bridges, the courthouse, and the county jail; bridge replacements; and maintaining law enforcement and other essential services of county government. These sales tax receipts, which totaled over \$500,000 annually, are deposited in the CI Fund. Because significant transfers and disbursements were made from the CI Fund for county operations and other purposes, construction of the new county jail was delayed until sufficient funds had accumulated in the CI Fund. The new jail, which cost approximately \$3.1 million, was completed in March 2013.

To increase the CI Fund cash balance to pay for the new jail, the county stopped paying some Road and Bridge department expenses from the CI Fund in 2009. Since then, the Road and Bridge department disbursements have been paid solely from the SRB Fund, and the financial condition of the SRB cash balance has declined. In addition, a deficit GR Fund cash balance was budgeted at December 31, 2013.

The County Commission indicated it is aware of the financial condition concern and is continually trying to reduce disbursements and maximize revenues. As of April 2013, county officials indicated they do not expect a deficit GR Fund cash balance at December 31, 2013, because they plan to spend less than the amounts budgeted. They also indicated since all jail construction costs have been paid, all future CI Fund receipts will be available for county operations, including operating the new jail and/or capital improvement and road and bridge projects.

It is essential the County Commission address the county's financial condition both in the immediate and long-term future. Reducing spending where possible, evaluating controls and management practices to ensure efficient use of county resources, and maximizing all sources of revenue are necessary to improve the county's financial condition. In addition, Section



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50.610, RSMo, and Article VI, Section 26(a), Missouri Constitution, prohibit deficit budgeting.

Recommendation

The County Commission closely monitor the county's financial condition and take the necessary steps to improve the financial condition of the General Revenue Fund, the Capital Improvement Fund, and the Special Road and Bridge Fund. In addition, the County Commission should refrain from budgeting deficit balances.

Auditee's Response

The County Commission provided the following written response:

The County Commission will closely monitor the financial condition of the county. The County Commission closely monitors the budget on a monthly basis and will ensure the efficient use of county resources.

The county jail is now completed and funds coming into the county will be able to be used for other needed areas and purposes allowing for some relief to the General Revenue, Capital Improvement, and Special Road and Bridge Funds.

The County Commission was successful in passing a county local use tax in April that will be effective July 2013, thus increasing some revenue to the General Revenue Fund. The County Commission will reduce spending wherever possible and will work to improve the financial condition of the county. With the completion of the jail, the local use tax passage, and continuing monitoring and reducing expenditures where possible the County Commission hopes to see improvement in the county's financial condition. In addition, the County Commission will refrain from budgeting deficit balances.

2. Property Tax System Controls and Procedures

Controls and procedures over the property tax system are in need of improvement. For the year ended February 28, 2013, property taxes charged to the County Collector totaled approximately \$11 million.

2.1 Annual settlements

Our review of the County Collector's annual settlements for the 2 years ended February 28, 2013, identified numerous errors. These were the first annual settlements prepared by the County Collector, and she lacked an adequate understanding of the annual settlement report requirements and did not properly compile information from various supporting records.

The following errors were identified on the County Collector's annual settlement for the year ended February 29, 2012:

- Collections and distributions reported on the annual settlement did not balance (collections exceeded distributions by \$112,042). After the



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errors noted below were considered, collections exceeded distributions by \$155,675. The County Collector was not able to identify the difference.

- Utility and prior year protested taxes were not accurately reported on the annual settlement causing understatements of tax book charges by \$115,214, collections by \$104,569, and refunds by \$10,645.
- Distributions reported on the annual settlement were understated by \$60,936 due to failure to include \$62,949 in railroad and utility taxes distributed to schools, double counting commission fees, and a data entry error in the County Collector's spreadsheets used to prepare the annual settlement.

Distributions exceeded collections by \$1.7 million on the annual settlement for the year ended February 28, 2013. Due to this significant difference and the problems identified on the annual settlement for the year ended February 29, 2012, we returned the annual settlement to the County Collector and asked her to investigate and resolve the difference. The County Collector identified numerous errors on the annual settlement and supporting spreadsheets. These errors included calculation errors, data entry errors, and failure to report or double counting of certain distributions. The County Collector corrected these errors and filed an amended annual settlement in April 2013. Collections exceed distributions by \$530 on the amended annual settlement for the year ended February 28, 2013.

By not accurately reporting all activity on the annual settlement, there is less assurance collections have been handled and accounted for properly. Section 139.450, RSMo, states the County Collector shall include in the annual settlement the whole amount of taxes collected.

2.2 Review of property taxes

Neither the County Commission nor the County Clerk adequately reviews the activities of the County Collector. The County Clerk maintains an account book summarizing property tax transactions each month; however, the account book does not include protested taxes. While the account book accurately recorded utility taxes, the County Clerk failed to identify the difference between the account book and the annual settlement for these taxes. In addition, no evidence was provided to indicate procedures are performed by the County Commission to verify the County Collector's annual settlements. Due to this lack of oversight, the County Commission approved annual settlements containing error messages and significant errors, including the \$1.7 million overstatement of distributions (15 percent of charges totaling \$11 million) on the annual settlement for the year ended February 28, 2013 (see section 2.1). Without adequate review procedures, there is an increased risk of loss, theft, and misuse of property tax monies



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going undetected, and less assurance the annual settlements are complete and accurate.

Section 51.150.1(2), RSMo, requires the County Clerk to maintain accounts with all persons chargeable with monies payable into the county treasury. An account book or other record which summarizes all taxes charged to the County Collector, monthly collections, delinquent credits, additions and abatements, and protested amounts should be maintained by the County Clerk. Such record should be used by the County Clerk and County Commission to verify the County Collector's annual settlements. These procedures are intended to establish checks and balances related to the collection of property taxes.

2.3 Receipts

Receipts are not recorded in the property tax system immediately upon receipt. When monies are collected, the property tax statement is stamped paid. At the end of the day, the paid property tax statements are used to enter the receipts into the property tax system. Instances were noted where refunds were issued by the County Collector because the taxes had already been paid. If payments were recorded immediately upon receipt, taxes already paid would be identified on a timely basis, duplicate payments would not be collected, and refunds would not be necessary. The County Collector indicated her staff are too busy to record receipts in the property tax system when received.

Failure to record receipts in the property tax system immediately upon receipt increases the risk that theft, loss, or misuse of monies received will go undetected.

Recommendations

- 2.1 The County Collector file complete and accurate annual settlements. The County Collector should continue to investigate the differences reported on the annual settlements.
- 2.2 The County Clerk maintain a complete and accurate account book with the County Collector. In addition, the County Clerk and the County Commission should use the account book to review the accuracy and completeness of the County Collector's annual settlements.
- 2.3 The County Collector record receipts in the property tax system immediately upon receipt.

Auditee's Response

The County Collector provided the following written responses:

- 2.1 *I (Collector) and the County Clerk are working on a way to get a more accurate and completeness on the annual settlements.*



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*Working on February 29, 2012 annual settlement to get it balanced.
Hoping to get this taken care of by August 2013.*

- 2.3 *I would have to hire another person and buy more computers for the counters. I don't have the budget nor do I have the space.*

The County Commission and the County Clerk provided the following written response:

- 2.2 *County Clerk will continue to work with the County Collector on controls and procedures over the property tax system. Additional steps have already been taken to correct errors in the previous annual reports, and new programs detailing the monthly book totals in the tax system are now being received by both the County Collector and County Clerk for review and accuracy. The County Clerk will request a list of all protested tax amounts in January of each year and the County Commission will also review reports filed by the County Collector.*

Auditor's Comment

- 2.3 Entering receipts in the property tax system at the end of day, rather than immediately upon receipt, and later issuing refunds for those receipts which had already been paid, is not an efficient use of county resources. In addition, this practice increases the risk that theft, loss, or misuse of monies will go undetected.

3. County Collector's Controls and Procedures

Monthly bank reconciliations are not properly performed and differences are not always adequately investigated. In addition, a monthly listing of liabilities is not prepared and reconciled to the cash balance.

Our review of the October 2012 bank reconciliation and check register noted a \$2,259 adjustment was made to the accounting records to increase the book balance in order to reconcile to the bank balance. Our review of the November 2012 bank reconciliation noted a \$600 deposit correction (decrease) identified by the bank was recorded as an adjustment on the bank reconciliation, instead of properly correcting the accounting records. The County Collector stated she occasionally makes balance adjustments to the accounting records to reconcile the book balance to the bank balance. Additional errors and differences were noted on subsequent bank reconciliations reviewed. Furthermore, the County Collector failed to follow up on the \$600 deposit correction; and as a result, a \$600 underpayment was not identified. After we brought the underpayment to the County Collector's attention, she contacted the taxpayer and collected the \$600 remaining amount due in April 2013.

Adequate and accurate bank reconciliations are necessary to ensure all receipts and disbursements are accounted for properly. Without a regular



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comparison of liabilities to the reconciled cash balance, there is less likelihood errors will be identified and the ability to resolve errors is diminished. Differences must be adequately investigated and explained and the practice of making unsupported adjustments to the cash balance should be discontinued to provide assurance that bank and book amounts have been properly reconciled, and that book balances are accurately stated.

Recommendation

The County Collector ensure bank reconciliations are properly performed and monthly lists of liabilities are prepared and reconciled to the cash balances. Any discrepancies between the accounting records and reconciliations should be investigated and resolved. In addition, the County Collector should discontinue the practice of making unsupported adjustments to the cash balance.

Auditee's Response

The County Collector provided the following written response:

Will check to ensure bank reconciliations are properly performed and monthly lists of liabilities are prepared and reconciled to the cash balances. I will investigate and resolve any discrepancies noted in the reconciliation process. In addition, I will discontinue making unsupported adjustments to the cash balance.

4. Capital Assets and Vehicles

Procedures related to capital assets and vehicle and fuel use need improvement.

4.1 Capital assets

Procedures and records to account for county property are not adequate. In addition, the county does not have adequate procedures in place to identify capital asset purchases and dispositions throughout the year. As a result, the county's capital asset records are not complete and up to date. In 2009, based on prior audit recommendations, the County Commission sent a reminder to all county officials that inventories should be conducted annually and submitted to the County Clerk's office by October 10th in accordance with state law. However, most officials have not conducted the required annual inventories and the County Clerk has not requested the inventory reports from the officials. In 2012, the County Clerk only received an inventory report from Road and Bridge District No. 2.

Adequate capital asset records and procedures are necessary to ensure effective internal controls, meet statutory requirements, and provide a basis for determining proper insurance coverage. Procedures to track capital asset purchases and dispositions throughout the year and compare to physical inventory results would enhance the county's ability to account for capital assets and potentially identify unrecorded additions and dispositions, identify obsolete assets, and deter and detect theft of assets. Section 49.093, RSMo, provides that the officer or their designee of each county department



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is responsible for performing annual inspections and inventories of county property used by their department and for submitting an inventory report to the County Clerk.

4.2 Vehicle and fuel use

The county has not established effective monitoring procedures for vehicle and fuel use. Fuel is purchased for vehicles with fuel cards from a local vendor. In addition, Road and Bridge department employees dispense diesel fuel into equipment from a bulk fuel tank maintained at the Road and Bridge department shed. The Road and Bridge department, Sheriff's office, and Assessor's office spent approximately \$198,500 on fuel during the year ended December 31, 2012, for 43 Road and Bridge vehicles and equipment, 9 patrol cars, and the Assessor's office car.

The Sheriff and Assessor lack sufficient fuel and mileage records. Sheriff's office employees are required to document mileage on daily reports and attach fuel receipts to the reports; however, these reports are often not completed and/or fuel receipts are not attached. The Assessor does not maintain mileage or fuel logs for the county vehicle used by his office. While the Road and Bridge department maintains a log of bulk fuel purchases and individual logs indicating fuel dispensed from the tank for each equipment item, a complete inventory of the bulk fuel tank is not maintained. Although monthly fuel statements are reviewed by the County Commission, Sheriff, Assessor, and County Clerk; without adequate fuel records, a reconciliation of the statements to records of fuel used and fuel inventory cannot be performed.

Maintenance and review of vehicle and equipment mileage/use logs and bulk fuel inventory records, and comparison of log information and inventory records to fuel purchases and fuel tank meter readings are necessary to ensure vehicles and equipment are properly utilized, prevent paying vendors for improper billing amounts, and decrease the risk of theft or misuse of fuel occurring without detection. Sufficiently detailed logs should be maintained for all trips so the county can effectively monitor vehicle and equipment use and fuel costs.

Similar conditions previously reported

Similar conditions were noted in our prior audit report.

Recommendations

- 4.1 The County Commission and the County Clerk work with other county officials to ensure complete and accurate inventory records are maintained and annual physical inventories are conducted, and implement procedures for tracking capital asset purchases and dispositions throughout the year.



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- 4.2 The County Commission, Sheriff, and Assessor ensure complete mileage and fuel logs are maintained for all vehicles and equipment and inventory records are maintained for bulk fuel tanks. These logs and inventory records should be reviewed for accuracy and reconciled to fuel purchases and fuel tank meter readings and any significant discrepancies should be investigated.

Auditee's Response

The County Commission and the County Clerk provided the following written responses:

- 4.1 *The County Commission and County Clerk will work with each elected official to try and persuade them to complete their inventories as part of their official duties as stated in Missouri Statutes. If county officials complete inventory and provide to the County Commission their annual inventory, the official's inventory report shall include purchase and disposition of assets.*
- 4.2 *The County Commission will continue to monitor Road and Bridge fuel usage logs for accuracy and will begin reconciling these logs and the Sheriff and Assessor's new logs to the fuel purchased as reported on vendors' statements.*

The Sheriff provided the following written response:

- 4.2 *We have switched to a fleet line fuel card which tracks fuel usage by requiring odometer readings each fill up. It is broken down by vehicle or deputy on the report. Monthly statements are reviewed by the Sheriff and then sent to the courthouse for payment.*

The Assessor provided the following response:

- 4.2 *We have implemented a mileage log starting June 1, 2013.*

5. Computer Controls

Controls over county computer systems are not sufficient to prevent unauthorized access, or to restore key systems in the event of a disaster or system failure. As a result, county records are unprotected and susceptible to damage or theft.

5.1 User passwords

Passwords are not kept confidential in the offices of the Sheriff and Public Administrator. In addition, passwords are not required to be periodically changed in the offices of the Ex Officio Recorder of Deeds and Sheriff.

Passwords should be kept confidential and periodically changed to provide more assurance that passwords will effectively limit access to data files and programs to only those individuals who need access for completion of job responsibilities, and to reduce the possibility of unauthorized users.



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5.2 Log-on attempts

Offices of the County Clerk, County Collector, Ex Officio Recorder of Deeds, Sheriff, and County Treasurer do not have security controls in place to detect or prevent incorrect log-on attempts. An unauthorized individual could try an infinite number of times to log on to the system and, if successful, have unrestricted access to programs and data files. In addition, the computers are not locked after a certain period of inactivity.

To help protect computer files, security controls should be implemented to detect incorrect log-on attempts after a certain number of tries and lock computers after a certain period of inactivity. Such controls should produce a log of the incorrect attempts which should be reviewed periodically by an authorized official.

5.3 Backup data

While backups are performed regularly and stored at off-site locations, the backup data is not tested periodically in any offices except the offices of the Sheriff, County Collector, and Assessor.

To help prevent loss of information and ensure all essential county information and computer systems can be recovered following a disaster or computer failure, backups should be tested on a periodic basis.

Recommendations

The County Commission work with county officials to:

- 5.1 Require passwords which are kept confidential and periodically changed.
- 5.2 Establish security controls to detect and report incorrect log-on attempts after a certain number of tries and which lock computers after a certain period of inactivity.
- 5.3 Ensure backup data is tested on a regular, predefined basis.

Auditee's Response

The County Commission provided the following written response:

The County Commission will visit with all offices concerning their computer systems, password changes, and attempted log on security measures.

6. Sheriff's Civil Paper Service Fees

Procedures to track, follow up, and ensure timely collection of amounts billed for civil paper service fees are not sufficient. During the year ended December 31, 2012, the Sheriff's office transmitted approximately \$31,500 in civil paper service fees to the County Treasurer.

The Sheriff's office typically collects a fee prior to performing the civil paper service, and sends a bill for mileage and any remaining fees once the papers have been served. Records of civil papers served and fees assessed are maintained in fee books; and beginning in August 2012, Sheriff's office



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personnel began writing "paid" next to those amounts paid in the fee books. However, the Sheriff's office does not identify and follow up on unpaid amounts.

In addition, because the Sheriff's office did not document payments received in the fee books prior to August 2012, they lacked a record of unpaid amounts prior to that date. Upon our inquiries regarding the potential unpaid amounts due, Sheriff's office personnel compared amounts due and payments received for services provided in 2012, and identified unpaid fees totaling approximately \$3,100, as of April 2013.

To ensure amounts owed are collected on a timely basis, the Sheriff should maintain accurate and complete records of civil paper service fees and properly follow up on all unpaid amounts.

Recommendation

The Sheriff develop procedures to track, monitor, and pursue collection of civil paper service fees.

Auditee's Response

The Sheriff provided the following response:

We have implemented a spreadsheet to track civil paper service fees due. Collection letters are sent out once or twice a month.

Moniteau County

Organization and Statistical Information

Moniteau County is a county-organized, third-class county. The county seat is California.

Moniteau 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, maintaining county roads and 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 30 full-time employees and 23 part-time employees on December 31, 2012.

In addition, county operations include the Senate Bill 40 Board.

Elected Officials

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

Officeholder	2013	2012
Kenneth Kunze, Presiding Commissioner	\$	29,699
Kim F. Roll, Associate Commissioner		27,608
Tony Barry, Associate Commissioner		27,608
Michelle A. Higgins, Circuit Clerk and Ex Officio Recorder of Deeds (1)		
Anita Groepper, County Clerk (2)		49,267
Shayne W. Healea, Prosecuting Attorney		113,112
Jay Gump, Sheriff		46,013
Sarah B. Jones, County Treasurer		41,416
Loyd Fulks, County Coroner		12,549
Cher King Caudel, Public Administrator		26,144
Cheryl K. Duvall, County Collector (3), year ended February 28,	49,267	
Darrel L. King, County Assessor, year ended August 31,		41,830

- (1) Compensation is paid by the state.
- (2) Includes \$7,437 of commissions earned for preparing city property tax books.
- (3) Includes \$7,437 of commissions earned for collecting city property taxes.

American Recovery and Reinvestment Act 2009 (Federal Stimulus)

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