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Missouri State Auditor

Stoddard County Sheriff



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CITIZENS SUMMARY

Findings in the audit of the Stoddard County Sheriff

Missing Monies	As a result of our audit inquiry, audit staff and Sheriff's office personnel noted discrepancies in the accounting records for inmate monies. In coordination with the Missouri State Highway Patrol, we audited the Sheriff's office records and procedures and determined the office manager did not deposit 321 receipts, totaling \$15,139, which includes \$14,867 in missing monies. The office manager has been terminated and criminally charged. The lack of segregation of duties, inadequate controls, and the absence of proper oversight by the Sheriff, prevented the missing monies from being detected in a timely manner.
Accounting Controls and Procedures	As noted in several prior audit reports, accounting controls and procedures need improvement. Receipt and disbursement duties are not adequately segregated, and the Sheriff does not perform a detailed review of records. Receipts are not always deposited intact or timely, the composition of monies received was not always recorded and did not always agree to the composition of deposits, and some monies were not entered into receipt records. Accounting records for the inmate account are not complete and accurate, and the office manager provided fabricated deposit records during our audit. In addition, the inmate account is short by at least approximately \$12,000, and the Sheriff's office does not prepare a complete list of liabilities and reconcile it to the available cash balance.
Commissary Controls and Procedures	Monies collected for commissary purchases and a soda vending machine were not always turned over to the County Collector-Treasurer on a timely basis, or at all. Supporting documentation is not retained for some inmate purchases and procedures are not in place to ensure adequate funds are available before allowing a commissary item purchase. The Sheriff's office does not maintain adequate records of commissary inventory and does not perform a physical inventory count.

In the areas audited, the overall performance of this entity was **Poor**.*

*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.

All reports are available on our Web site: auditor.mo.gov

Stoddard County Sheriff

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THOMAS A. SCHWEICH

Missouri State Auditor

To the County Commission
and
Sheriff of Stoddard County, Missouri

We have audited the Sheriff of Stoddard County. During our audit of certain operations of Stoddard County in fulfillment of our duties under Section 29.230, RSMo, we determined there were monies missing in the Sheriff's office. The scope of our audit of the Sheriff included, but was not necessarily limited to, January 1, 2012 through April 30, 2013. The objectives of our audit were to:

1. Evaluate the Sheriff's internal controls over significant management and financial functions.
2. Evaluate the Sheriff's compliance with certain legal provisions.
3. Determine the extent of monies missing from the Sheriff's office.

Our methodology included reviewing 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 Sheriff.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) missing monies totaling at least \$14,867. The accompanying Management Advisory Report presents our findings arising from our audit of the Stoddard County Sheriff.

An audit of certain operations of Stoddard County, fulfilling our obligations under Section 29.230, RSMo, is still in process, and any additional findings and recommendations will be included in the subsequent report.



Thomas A. Schweich
State Auditor

The following auditors participated in the preparation of this report:

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Stoddard County Sheriff Management Advisory Report State Auditor's Findings

1. Missing Monies

Significant weaknesses in internal controls, as noted throughout this report and in several prior audit reports, allowed at least \$15,139 in undeposited receipts to go undetected, including at least \$14,867 in missing monies.

In April 2013, as a result of our audit inquiry, our staff and Sheriff's office personnel noted discrepancies in the accounting records for inmate monies. After further review of the records and discussions with office personnel, the Sheriff contacted the Missouri State Highway Patrol (MSHP) to investigate possible missing monies. In coordination with the MSHP, we performed an audit of the Sheriff's office records and procedures. Johnny M. (Mike) Robey, Sr., the Sheriff's office manager, was terminated on April 30, 2013, and criminal charges were filed on June 5, 2013.

Undeposited receipts

The office manager did not deposit \$15,139 recorded on 321 receipt slips into the inmate bank account, which is used for depositing and tracking inmate monies and commissary purchases.

- Cash receipts totaling \$14,767, recorded on 309 receipt slips issued between August 2012 and December 2012, were not deposited. The majority of these receipts were recorded on the related inmate accounts; however, they were omitted from the financial accounting records.
- One cash receipt, totaling \$100, was not deposited and was recorded as a voided receipt slip on the deposit records; however, the receipt slip was not marked as void.
- Checks and money orders totaling \$272, recorded on 11 receipt slips issued between June 28, 2012, and August 6, 2012, were not deposited. These checks and money orders were subsequently located by Sheriff's office personnel in the office manager's desk. As of August 2013, these checks and money orders have not been deposited and are considered evidence.

The lack of segregation of duties, inadequate controls, and the absence of proper oversight by the Sheriff, as discussed in the remainder of this report, resulted in missing monies being undetected in a timely manner.

Recommendation

The Sheriff continue to take necessary action to recover the missing monies and work with law enforcement authorities regarding any criminal prosecution.

Auditee's Response

The Sheriff provided the following response:

The Sheriff's office has worked with law enforcement authorities to take the necessary action to recover the missing monies and pursue criminal



prosecution. The individual paid back \$10,000 to the county in early September 2013.

2. Accounting Controls and Procedures

As noted in several prior audit reports, accounting controls and procedures need improvement. The Sheriff's office maintains two bank accounts, including an inmate account for depositing and tracking inmate monies and commissary purchases, and a general account for depositing and tracking bonds and inspection, permit, and civil fees. Deposits into the inmate account totaled approximately \$52,000 and deposits into the general account totaled approximately \$172,000 during the year ended December 31, 2012.

2.1 Segregation of duties and supervisory review

Receipt and disbursement duties are not adequately segregated, and an adequate supervisory review of the accounting records is not performed. The office manager is primarily responsible for accounting duties in the Sheriff's office, including recording transactions, making deposits, disbursing funds, and preparing month-end reports and reconciliations for both the inmate and general bank accounts. Various other office personnel collect monies and issue receipt slips.

The Sheriff does not document his occasional reviews of bank reconciliations and budget reports. In addition, there is no oversight over receipting, depositing, or disbursement procedures to ensure monies are properly and timely recorded, deposited, and disbursed. The Sheriff indicated he does not see the need to perform a detailed review of records because there must be a level of trust in his staff. However, the lack of segregation of duties and an adequate supervisory review allowed missing monies to go undetected (see MAR finding number 1).

To reduce the risk of loss, theft, or misuse of funds, proper segregation of duties is necessary to ensure transactions are accounted for properly and assets are adequately 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 Receipting and depositing procedures

Controls and procedures over receipting and depositing are poor. As a result, there is no assurance all monies received are properly deposited, and as noted in MAR finding number 1, some monies received were not deposited into the Sheriff's inmate account.

- Receipts are often not deposited intact or timely. For example, according to receipt and deposit records, 259 inmate account receipts, totaling \$8,968, received since May 5, 2012, had not been deposited as of July 2, 2012. These monies were deposited through 9 separate deposits from July 3 to October 10, 2012. Additionally, 40 general account receipts, totaling \$4,862, dated between February 2 and February 21, 2012, were deposited on March 6, 2012. These receipts



Stoddard County Sheriff
Management Advisory Report - State Auditor's Findings

had been excluded from the previous deposit made on February 21, 2012.

- The composition of monies received (cash, check, or money order) did not always agree to the composition of deposits. In addition, the method of payment was not always recorded on the receipt slip and did not always agree with other receipt records or to the deposit. For five deposits made into the inmate account during 2012, total cash deposited was less than cash recorded in the receipt records while the total amount of checks and money orders deposited was more than checks and money orders recorded. Other recorded receipts (checks/money orders more recently received) had been substituted in these deposits and did not agree with the receipts identified in the deposit records. For example, \$236 less in cash and more in checks/money orders was deposited on October 10, 2012 into the inmate account than indicated in the receipt slip records. In addition, although the deposit records indicated the monies were received between June and July 2012, the checks and money orders included in the deposit were actually received between August and October 2012.
- Some monies received were not entered into the receipt records or deposited timely. For example, seven checks and money orders totaling \$293 for the general account were not recorded into the receipt records or deposited for an extended period of time. Some of these checks and money orders were dated up to 8 months prior to the deposit. According to Sheriff personnel, when these monies were discovered undeposited, other checks had also been found past their expiration date and could not be deposited and were destroyed.
- At least four receipts totaling \$1,711 were received by dispatchers but not recorded in the dispatch receipt slip book. General account receipts received in dispatch should be recorded in the dispatch receipt slip book. When ready for deposit, these receipts are then recorded in the master receipt slip book with the other general account receipts and deposited.
- Monies (sales) collected from a soda vending machine were not recorded on receipt records or deposited routinely, and deposits varied significantly in amount. Soda monies were deposited 13 times between January 2012 and April 2013 and varied in amount from \$3 to \$202. The smallest deposit of \$3 was made approximately a month after the prior deposit. We could not determine if all soda monies collected were deposited.

Properly receipting and recording payments, recording the method of payment, and depositing intact and timely are necessary to ensure receipts



Stoddard County Sheriff
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are adequately safeguarded and to reduce the risk of loss, theft, or misuse of funds going undetected.

2.3 Accounting records

Accounting records for the inmate account are not complete and accurate. In addition, some records provided by the office manager during our audit were fabricated.

The Sheriff's office maintains various electronic and manual accounting records. When inmate monies are received, a receipt slip is issued and the amount received is recorded to the inmate's account through the inmate tracking system (ITI), which tracks the balance for each inmate. The office manager also enters receipt information into the computerized accounting system which tracks all monetary activity in the Sheriff's office. In addition, there are various manual records to support receipt and disbursement activities. Our audit of the various accounting records noted the following discrepancies and concerns:

- The office manager provided fabricated manual deposit records to our auditors for the deposit on October 22, 2012. Records provided to us indicated different receipt slip numbers and amounts than the original deposit records or the bank back-up records for this deposit. The receipt slip numbers included in the fabricated deposit records were found to be included among the missing receipts identified in MAR finding number 1.
- Receipts were not always posted to the ITI system or the computerized accounting system and discrepancies were noted between the systems. In addition, none of the missing receipts identified in MAR finding number 1 had been posted to the computerized accounting system.
- The Sheriff's office does not perform a reconciliation of information entered into the ITI system with information entered into the computerized accounting system. According to personnel, the ITI system is not capable of tracking details of inmate purchases; therefore, the detail is entered into the computerized accounting system and is used to determine the amount to be turned over to the County Collector-Treasurer each month. The ITI system only allows for a total transaction amount to be posted to the related inmate accounts. Without reconciling the systems, it is unknown whether all inmate transactions were accounted for properly in the computerized accounting system and turned over to the County Collector-Treasurer.

Complete and accurate accounting records are essential to properly reflect the Sheriff's office financial activity, provide an audit trail, and support reconciliations and disbursement activity.



Stoddard County Sheriff
Management Advisory Report - State Auditor's Findings

2.4 Liabilities

A complete list of liabilities is not prepared and reconciled to the available cash balance for either the inmate or general bank accounts.

For the inmate account, the office manager maintains a list of amounts owed to inmates; however, the list is not reconciled to the available cash balance and is incomplete. We prepared a list of liabilities for the inmate account as of April 30, 2013, and noted identified liabilities of \$21,000 exceeded the available cash balance of \$9,154 by \$11,846. As a result, the inmate account is short of monies and unable to pay all liabilities. Due to the failure to record some transactions and the lack of reconciliations between accounting systems, it is likely additional unidentified liabilities exist.

For the general account, records indicated liabilities agreed with the available cash balance of \$2,154; however, the list of liabilities was a summary listing and was not itemized (each individual item listed) and the amounts indicated could not be tied to supporting documentation.

Monthly lists of liabilities should be prepared and reconciled to available cash balances to ensure records are in balance, errors are detected and corrected on a timely basis, and sufficient cash is available to pay all liabilities.

Similar conditions previously reported

Similar conditions to sections 2.1, 2.2, and 2.4 were noted in at least our two prior audit reports.

Recommendations

The Sheriff:

- 2.1 Adequately segregate accounting duties or ensure an adequate independent or supervisory review of bank and accounting records is performed and documented.
- 2.2 Establish procedures to improve receipting and depositing controls to ensure deposits are made on a timely basis, the method of payment is indicated for all receipts, and the composition of the receipts agrees to the composition of deposits. In addition, the Sheriff should ensure all monies are properly and timely recorded in the accounting records.
- 2.3 Ensure receipts are properly reported in the accounting systems. In addition, the Sheriff should reconcile the ITI system to the computerized accounting system for inmate transactions.
- 2.4 Prepare a monthly list of liabilities and reconcile the list to the available cash balance for all bank accounts. Any differences should be promptly investigated and resolved.



Stoddard County Sheriff
Management Advisory Report - State Auditor's Findings

Auditee's Response

The Sheriff provided the following responses:

- 2.1 *I have begun reviewing bank reconciliations and various other accounting records on a monthly basis and documenting my review.*
- 2.2 *Deposits are made every Monday, Wednesday, and Friday. The method of payment is being indicated on all receipt slips and the composition of the receipt slips are agreed to the composition of deposits. All monies received are immediately receipted.*
- 2.3 *Receipts are recorded in the accounting system immediately when they are received. On a monthly basis, receipts in the accounting system are reconciled to the ITI system.*
- 2.4 *We are now preparing a monthly list of open items and reconciling to the cash balance. If the amount of the difference changes, the difference will be investigated.*

3. Commissary Controls and Procedures

As noted in prior audit reports, controls and procedures for handling the Sheriff's commissary need improvement. The Sheriff operates a jail that holds an average of 39 inmates on a daily basis. The Sheriff's office operates a commissary for inmates to purchase various snacks and personal items. When monies are received on behalf of an inmate or a purchase from the commissary is made, the amount is posted to the inmate's account in the ITI system. Monies collected from inmate commissary purchases are to be turned over to the County Collector-Treasurer on a monthly basis.

3.1 Monthly turnover

Monies collected for commissary purchases were not always turned over to the County Collector-Treasurer on a timely basis, or at all, and turnovers did not always include all monies collected.

- Monies collected from commissary purchases, totaling \$11,972, were not turned over to the County Collector-Treasurer for April 2012, September 2012, and November 2012.
- Monies (sales) from a soda vending machine were not always turned over to the County Collector-Treasurer. Soda monies deposited between January 2012 and April 2013 totaled \$998; however, as of April 2013, \$533 of this amount had not been turned over to the County Collector-Treasurer.
- Monies collected from commissary purchases turned over to the County Collector-Treasurer did not always agree with supporting documentation. Accounting records indicated an additional \$269 was received from inmates that was not turned over to the County Collector-Treasurer between January 2012 and March 2013.



Stoddard County Sheriff
Management Advisory Report - State Auditor's Findings

Timely disbursement of commissary monies collected is necessary to provide adequate controls over account balances and reduces the risk of loss, theft, or misuse of funds going undetected.

3.2 Commissary purchases

Supporting documentation is not retained for some inmate purchases recorded in the ITI system. Some commissary purchases, such as over-the-counter aspirin and food grab bags, recorded in the ITI system as an inmate purchase were not supported by documentation. In addition, procedures do not include ensuring an inmate has enough funds available to purchase the commissary item. As a result, for one of ten inmate accounts reviewed, commissary items purchased exceeded the inmate's available balance.

Proper procedures over commissary purchases are necessary to ensure transactions posted to inmate accounts are supported by adequate documentation and inmates have enough monies available to purchase commissary items.

3.3 Inventory

The Sheriff's office does not have adequate records or procedures over commissary inventory. Perpetual inventory records of commissary items are not maintained and periodic physical inventory counts are not performed.

To ensure commissary items are properly recorded and handled, a detailed inventory ledger is necessary to adequately account for commissary inventory, and purchases and sales should be compared to actual inventory counts on hand on a periodic basis. Loss, theft, or misuse of commissary inventory may go undetected without adequate inventory records.

Similar conditions previously reported

Similar conditions to sections 3.1 and 3.3 were noted in our prior audit report.

Recommendations

The Sheriff:

- 3.1 Ensure all commissary monies collected are turned over to the County Collector-Treasurer on a monthly basis.
- 3.2 Establish procedures to ensure commissary purchases are adequately supported and inmates have monies available to make commissary purchases.
- 3.3 Maintain perpetual inventory records of commissary items and reconcile to a physical inventory count on a periodic basis.



Stoddard County Sheriff
Management Advisory Report - State Auditor's Findings

Auditee's Response

The Sheriff provided the following responses:

- 3.1 *Commissary monies are turned over to the Treasurer on a monthly basis.*
- 3.2 *We are ensuring commissary purchases are adequately supported and the inmates have enough of a balance to purchase these items.*
- 3.3 *We do not have a large inventory balance and most items are not on hand at the end of the week. Thus, I feel we do not have enough inventory on hand that we need to perform a periodic inventory.*

Stoddard County Sheriff

Organization and Statistical Information

The Sheriff is the chief law enforcement officer of the county. The Sheriff's duties are defined in Missouri Statutes, and include keeping the county jail, transporting prisoners to state penitentiaries, and serving various legal papers and processes. The Sheriff's office collects monies for various fees, bonds, inmate monies, and commissary purchases.

Carl Hefner was elected Stoddard County Sheriff in 2004, and has served in this capacity since January 2005. During the year ended December 31, 2012, the Sheriff received compensation of \$50,750. The Sheriff oversees the daily operation of the Sheriff's office and employs 26 full-time employees and 6 part-time employees.

Stoddard County Sheriff

Supporting Documentation for Undeposited Receipts

Undeposited Cash Receipts The following table provides supporting documentation for the 310 cash receipts totaling \$14,867 recorded on receipt slips for inmate monies not deposited as discussed in Management Advisory Report (MAR) finding number 1.

Receipt Slip Number	Receipt Slip Date	Amount Received
006645	August 25, 2012	\$ 30.00
006646	August 25, 2012	10.00
006647	August 25, 2012	200.00
006648	August 26, 2012	63.00
006649	August 27, 2012	30.00
006650	August 27, 2012	40.00
006651	August 27, 2012	35.00
006652	August 28, 2012	20.00
006653	August 28, 2012	90.00
006654	August 28, 2012	10.00
006655	August 28, 2012	50.00
006656	August 28, 2012	20.00
006657	August 29, 2012	40.00
006658	August 29, 2012	20.00
006659	August 30, 2012	207.00
006660	August 30, 2012	60.00
006662	August 30, 2012	14.00
006663	August 30, 2012	30.00
006664	August 30, 2012	20.00
006665	August 30, 2012	30.00
006666	August 30, 2012	100.00
006667	August 30, 2012	20.00
006668	August 31, 2012	30.00
006669	September 1, 2012	50.00
006670	September 1, 2012	40.00
006671	September 1, 2012	30.00
006672	September 1, 2012	10.00
006673	September 1, 2012	6.00
006674	September 2, 2012	100.00
006675	September 2, 2012	89.00
006676	September 2, 2012	20.00
006677	September 3, 2012	30.00
006678	September 4, 2012	100.00
006679	September 4, 2012	100.00



Stoddard County Sheriff
Supporting Documentation for Undeposited Receipts

Receipt Slip Number	Receipt Slip Date	Amount Received
006680	September 4, 2012	\$ 70.00
006681	September 4, 2012	6.00
006682	September 4, 2012	80.00
006683	September 5, 2012	20.00
006684	September 6, 2012	40.00
006685	September 6, 2012	100.00
006686	September 6, 2012	20.00
006687	September 6, 2012	20.00
006688	September 6, 2012	5.00
006689	September 6, 2012	40.00
006690	September 6, 2012	696.00
006691	September 6, 2012	20.00
006692	September 7, 2012	20.00
006693	September 8, 2012	40.00
006694	September 8, 2012	20.00
006695	September 8, 2012	56.00
006696	September 8, 2012	12.00
006697	September 9, 2012	40.00
006698	September 10, 2012	40.00
006699	September 11, 2012	25.00
006700	September 11, 2012	23.00
006701	September 12, 2012	20.00
006702	September 12, 2012	40.00
006703	September 12, 2012	1.05
006704	September 15, 2012	40.00
006705	September 15, 2012	20.00
006706	September 15, 2012	20.00
006708	September 17, 2012	30.00
006709	September 17, 2012	10.00
006710	September 18, 2012	20.00
006711	September 19, 2012	60.00
006712	September 19, 2012	40.00
006713	September 18, 2012	20.00
006714	September 20, 2012	14.00
006715	September 20, 2012	80.00
006716	September 20, 2012	6.00
006717	September 20, 2012	10.00
006719	September 21, 2012	100.00



Stoddard County Sheriff
Supporting Documentation for Undeposited Receipts

Receipt Slip Number	Receipt Slip Date		Amount Received
006720	September 22, 2012	\$	40.00
006721	September 22, 2012		25.00
006722	September 22, 2012		70.00
006723	September 22, 2012		9.00
006724	September 22, 2012		20.00
006725	September 22, 2012		40.00
006726	September 24, 2012		50.00
006727	September 24, 2012		35.00
006728	September 24, 2012		30.00
006729	September 25, 2012		18.00
006730	September 25, 2012		7.00
006731	September 26, 2012		30.00
006732	September 27, 2012		30.00
006733	September 27, 2012		40.00
006735	September 28, 2012		40.00
006736	September 28, 2012		24.00
006737	September 28, 2012		5.00
006738	September 29, 2012		94.00
006739	September 29, 2012		40.00
006740	September 29, 2012		5.00
006741	September 29, 2012		40.00
006742	September 29, 2012		8.00
006743	September 30, 2012		20.00
006744	September 30, 2012		20.00
006748	October 3, 2012		100.00
006749	October 3, 2012		20.00
006750	October 3, 2012		135.00
006752	October 3, 2012		20.00
006753	October 3, 2012		53.00
006754	October 4, 2012		50.00
006755	October 4, 2012		10.00
006756	October 4, 2012		17.00
006757	October 4, 2012		40.00
006758	October 4, 2012		80.00
006759	October 5, 2012		25.00
006761	October 5, 2012		20.00
006762	October 6, 2012		30.00
006763	October 6, 2012		50.00



Stoddard County Sheriff
Supporting Documentation for Undeposited Receipts

Receipt Slip Number	Receipt Slip Date		Amount Received
006764	October 6, 2012	\$	30.00
006765	October 9, 2012		100.00
006766	October 9, 2012		20.00
006767	October 10, 2012		50.00
006768	October 11, 2012		25.00
006769	October 11, 2012		25.00
006770	October 12, 2012		20.00
006772	October 12, 2012		13.00
006773	October 13, 2012		20.00
006774	October 13, 2012		20.00
006775	October 13, 2012		20.00
006776	October 13, 2012		30.00
006777	October 13, 2012		32.00
006778	October 13, 2012		20.00
006779	October 14, 2012		10.00
006780	October 15, 2012		40.00
006781	October 15, 2012		20.00
006782	October 15, 2012		50.00
006783	October 16, 2012		20.00
006784	October 16, 2012		75.00
006785	October 16, 2012		50.00
006787	October 17, 2012		20.00
006788	October 18, 2012		20.00
006789	October 18, 2012		10.00
006790	October 18, 2012		40.00
006791	October 18, 2012		20.00
006792	October 18, 2012		25.00
006793	October 18, 2012		21.00
006794	October 18, 2012		20.00
006795	October 19, 2012		67.00
006796	October 19, 2012		50.00
006798	October 19, 2012		17.00
006799	October 19, 2012		200.00
006800	October 20, 2012		40.00
006801	October 20, 2012		20.00
006802	October 20, 2012		20.00
006803	October 20, 2012		75.00
006804	October 20, 2012		50.00



Stoddard County Sheriff
Supporting Documentation for Undeposited Receipts

Receipt Slip Number	Receipt Slip Date	Amount Received
006805	October 20, 2012	\$ 28.00
006806	October 21, 2012	845.00
006807	October 21, 2012	30.00
006808	October 21, 2012	6.00
006809	October 22, 2012	296.00
006810	October 23, 2012	30.00
006811	October 24, 2012	5.00
006812	October 24, 2012	40.00
006813	October 24, 2012	30.00
006814	October 24, 2012	40.00
006815	October 24, 2012	10.00
006817	October 25, 2012	30.00
006819	October 26, 2012	20.00
006820	October 27, 2012	20.00
006821	October 27, 2012	20.00
006822	October 30, 2012	146.00
006823	October 30, 2012	5.00
006824	October 30, 2012	28.00
006825	October 31, 2012	40.00
006826	October 31, 2012	30.00
006827	November 1, 2012	25.00
006828	November 1, 2012	32.00
006829	November 1, 2012	20.00
006830	November 1, 2012	100.00
006831	November 1, 2012	20.00
006832	November 1, 2012	204.00
006834	November 2, 2012	10.00
006835	November 3, 2012	50.00
006837	November 3, 2012	20.00
006838	November 3, 2012	20.00
006839	November 4, 2012	32.20
006840	November 4, 2012	12.00
006841	November 5, 2012	20.00
006842	November 6, 2012	1.00
006844	November 6, 2012	10.00
006845	November 6, 2012	40.00
006846	November 6, 2012	10.00
006847	November 7, 2012	100.00



Stoddard County Sheriff
Supporting Documentation for Undeposited Receipts

Receipt Slip Number	Receipt Slip Date		Amount Received
006848	November 7, 2012	\$	500.00
006849	November 8, 2012		40.00
006852	November 8, 2012		350.00
006853	November 8, 2012		20.00
006854	November 8, 2012		30.00
006855	November 8, 2012		10.00
006856	November 8, 2012		12.99
006857	November 8, 2012		10.00
006858	November 8, 2012		10.00
006859	November 8, 2012		10.00
006860	November 8, 2012		150.00
006861	November 8, 2012		50.00
006862	November 9, 2012		20.00
006863	November 9, 2012		260.00
006864	November 10, 2012		20.00
006865	November 10, 2012		30.00
006866	November 10, 2012		40.00
006867	November 10, 2012		40.00
006868	November 10, 2012		10.00
006869	November 11, 2012		60.00
006870	November 10, 2012		50.00
006871	November 12, 2012		50.00
006872	November 13, 2012		30.00
006879*	November 15, 2012		100.00
006888	November 16, 2012		154.00
006889	November 16, 2012		9.00
006890	November 16, 2012		2.00
006891	November 16, 2012		88.00
006892	November 17, 2012		50.00
006893	November 17, 2012		25.00
006894	November 17, 2012		20.00
006895	November 17, 2012		10.00
006896	November 17, 2012		20.00
006897	November 17, 2012		20.00
006898	November 19, 2012		10.00
006899	November 19, 2012		40.00
006900	November 19, 2012		4.00
006901	November 19, 2012		20.00



Stoddard County Sheriff
Supporting Documentation for Undeposited Receipts

Receipt Slip Number	Receipt Slip Date	Amount Received
006902	November 21, 2012	\$ 30.00
006903	November 21, 2012	50.00
006904	November 21, 2012	36.00
006905	November 21, 2012	40.00
006906	November 21, 2012	20.00
006907	November 21, 2012	30.00
006908	November 21, 2012	31.00
006909	November 22, 2012	400.00
006910	November 22, 2012	25.00
006911	November 22, 2012	20.00
006912	November 22, 2012	20.00
006913	November 22, 2012	20.00
006914	November 22, 2012	50.00
006915	November 24, 2012	25.00
006916	November 24, 2012	20.00
006917	November 24, 2012	25.00
006918	November 24, 2012	20.00
006919	November 24, 2012	30.00
006920	November 24, 2012	10.00
006921	November 24, 2012	20.00
006922	November 24, 2012	10.00
006923	November 24, 2012	20.00
006924	November 24, 2012	21.00
006925	November 26, 2012	30.00
006926	November 26, 2012	25.00
006927	November 26, 2012	106.00
006928	November 26, 2012	44.00
006929	November 26, 2012	20.00
006931	November 28, 2012	20.00
006932	November 28, 2012	10.00
006933	November 28, 2012	40.00
006935	November 29, 2012	10.00
006936	November 29, 2012	5.00
006937	November 29, 2012	40.00
006938	November 29, 2012	60.00
006939	November 28, 2012	10.00
006940	November 29, 2012	50.00
006941	November 29, 2012	20.00



Stoddard County Sheriff
Supporting Documentation for Undeposited Receipts

Receipt Slip Number	Receipt Slip Date	Amount Received
006942	November 30, 2012	\$ 10.00
006943	November 30, 2012	40.00
006944	November 30, 2012	61.00
006945	November 30, 2012	25.00
006946	December 1, 2012	88.00
006947	December 1, 2012	10.00
006948	December 1, 2012	25.00
006949	December 1, 2012	34.00
006950	December 1, 2012	40.00
006951	December 1, 2012	6.00
006952	December 1, 2012	40.00
006953	December 1, 2012	15.00
006954	December 1, 2012	40.00
006955	December 2, 2012	17.00
006956	December 2, 2012	20.00
006958	December 3, 2012	600.00
006959	December 3, 2012	37.00
006961	December 4, 2012	25.00
006962	December 5, 2012	40.00
006963	December 5, 2012	20.00
006964	December 5, 2012	20.00
006966	December 5, 2012	25.00
006967	December 6, 2012	30.00
006968	December 6, 2012	50.00
006969	December 6, 2012	50.00
006970	December 6, 2012	200.00
006971	December 6, 2012	19.00
006972	December 6, 2012	20.00
006973	December 6, 2012	20.00
006974	December 7, 2012	10.00
006975	December 8, 2012	80.00
006976	December 8, 2012	50.00
006977	December 8, 2012	20.00
006978	December 8, 2012	40.00
006979	December 8, 2012	40.00
006980	December 9, 2012	20.00
006981	December 10, 2012	50.00
006982	December 10, 2012	20.00



Stoddard County Sheriff
Supporting Documentation for Undeposited Receipts

Receipt Slip Number	Receipt Slip Date	Amount Received
006983	December 10, 2012	\$ 8.00
006984	December 10, 2012	25.00
006985	December 10, 2012	5.00
006986	December 11, 2012	40.00
006987	December 11, 2012	15.00
006988	December 11, 2012	1.00
006989	December 12, 2012	20.00
006990	December 12, 2012	20.00
006991	December 13, 2012	20.00
006992	December 13, 2012	30.00
		\$ 14,867.24

*Recorded as a voided receipt slip on deposit records; however, the receipt slip was not voided.

Undeposited Checks and
Money Orders

The following table provides supporting documentation for the checks and money orders totaling \$272 recorded on 11 receipt slips for inmate monies not deposited and located in the office manager's desk drawer as discussed in MAR finding number 1.

Receipt Slip Number	Receipt Slip Date	Amount Received
006449	June 28, 2012	\$ 89.38
006465	June 29, 2012	10.00
006484	July 5, 2012	20.00
006486	July 5, 2012	30.00
006493	July 7, 2012	25.00
006508	July 13, 2012	7.50
006517	July 18, 2012	10.00
006539	July 25, 2012	30.00
006548	July 27, 2012	20.00
006558	July 31, 2012	15.00
006575	August 6, 2012	15.00
		\$ 271.88

