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Missouri State Auditor

Stone County

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Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Stone County

County Procedures	The county lacks procedures to account for fuel use by the road and bridge department and the Sheriff's office. The Sheriff and County Commission did not solicit bids for vehicles. In addition, the County Commission did not solicit requests for proposals for insurance brokerage services, and did not obtain appraisals prior to some property purchases. There were a number of questionable purchases from the Inmate Prisoner Detainee Security Fund. State law restricts how deposits to this fund can be spent.
Electronic Data Security	Numerous county offices lack adequate password controls to reduce the risk of unauthorized access to computers and data. Many employees are not required to change passwords periodically, one County Commissioner's computer does not require a password, and user access is not always promptly deleted after a computer user ends employment. Security controls are not in place to lock most county computers after a specified number of incorrect logon attempts or after a certain period of inactivity. Additionally, the Sheriff's office and the Prosecuting Attorney's office do not store data backups at an offsite location, and neither office periodically tests their backup data.
Payroll and Related Matters	Timesheets and leave records are not prepared for 17 salaried employees, who are paid in advance of time worked. As a result, the county cannot substantiate compliance with Fair Labor Standards Act (FLSA) requirements, and there is no documentation to support or justify paid time off taken by these employees. The county is not compensating some employees for overtime in compliance with its overtime policy and the FLSA. In addition, the county failed to withhold and report some payroll and income taxes. The County Commission has not adopted formal policies related to the employment and supervision of related employees. Timecards and grant timesheets prepared by Sheriff's office employees were not reviewed and signed by the Sheriff, and the Sheriff does not properly control his signature stamp.
Property Tax System Controls and Procedures	Neither the County Clerk nor the County Commission adequately reviews the financial activities of the County Collector. The County Clerk does not maintain an account book or other records summarizing property tax charges, transactions, and changes. In addition, the County Clerk and County Commission do not perform procedures to verify the accuracy and completeness of the County Collector's annual settlements. The County Clerk does not prepare the current or delinquent tax books and verification work performed of the accuracy of the books is not documented. The County Clerk and County Commission do not review and approve property tax additions or compare court orders or other supporting records to actual changes made to the property tax system.
County Collector's Controls and Procedures	The County Collector has not adequately segregated accounting duties and independent or supervisory reviews of accounting and bank records are not performed. The County Collector has not established proper controls or procedures for receipting, recording, and reconciling monies. The County Collector does not account for the numerical sequence of receipt numbers assigned by the computerized property tax system and the property tax

system does not have controls to prevent the County Collector or office personnel from changing the date of receipts in the system. The County Collector does not maintain a petty cash ledger or adequate documentation to support petty cash transactions.

Sheriff's Controls and Procedures

The Sheriff's office does not prepare monthly lists of liabilities for the trust bank account, liabilities are not reconciled to the available cash balance, bank reconciliations are not accurately prepared, and a running check register balance is not maintained. Also, the list of seized cash prepared by the Evidence Officer was not used to reconcile to the available cash balance of the seized cash bank account. The Sheriff has not established proper controls or procedures for receipting, recording, and depositing monies. Supporting documentation was not always obtained and properly reviewed to ensure the accuracy of jail commissions received. In addition, the Sheriff has not entered into an up-to-date agreement with the commissary vendor. The Sheriff has not implemented procedures to periodically review cases and dispose of related seized property items, and 3 different computerized systems are used to track seized property, although none of them are accurate. A physical inventory of all seized property has not been conducted since 2013. The Sheriff held an auction to sell seized property and did not deposit the proceeds into the correct fund. The Sheriff did not dispose of a rifle in accordance with a court order.

Public Administrator's Controls and Procedures

The Public Administrator does not always file annual settlements/status reports timely. The Public Administrator has not filed final settlements following the death or assignment of a ward for 11 decedent estates. Additionally, assets, including bank account balances and real estate, had not been distributed to the estates' heirs, used to satisfy claims against the estate, or escheated to the state.

Prosecuting Attorney's Controls and Procedures

The Prosecuting Attorney has not adequately segregated accounting duties or performed supervisory reviews of accounting and bank records. One of the Administrative Assistants has the ability to record adjustments to the computerized accounting system without obtaining independent approval. In addition, a report of adjustments made to the computerized accounting system is not generated and compared to supporting documentation. The Prosecuting Attorney has not established proper controls or procedures for receipting, recording, reconciling, and depositing monies. A list of liabilities is not prepared and reconciled to the available cash balance monthly. In addition, book balances are not maintained, so the bank balance cannot be reconciled to the book balance each month. Office personnel do not document the review of a monthly list of unpaid bad checks and restitution.

Planning and Zoning Department

The planning and zoning Director has not adequately segregated accounting duties or performed supervisory reviews of accounting and bank records. The planning and zoning department has not established proper controls or procedures for receipting and depositing monies and does not have adequate physical controls over monies received and blank checks.

Recorder of Deeds' Controls and Procedures

The Recorder of Deeds has not established proper controls and procedures for receipting and depositing monies collected. In addition, a comparison of the voided receipt reports generated at the time a void transaction occurs to the total number of voided receipts reported on the daily summary collection report is not performed. The Recorder of Deeds does not have adequate physical controls over monies received and signature stamps.

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.

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.

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Stone County Table of Contents

State Auditor's Report	2
------------------------	---

Management Advisory Report - State Auditor's Findings	1. County Procedures	4
	2. Electronic Data Security.....	9
	3. Payroll and Related Matters	11
	4. Property Tax System Controls and Procedures	16
	5. County Collector's Controls and Procedures.....	19
	6. Sheriff's Controls and Procedures	21
	7. Public Administrator's Controls and Procedures.....	28
	8. Prosecuting Attorney's Controls and Procedures	31
	9. Planning and Zoning Department.....	36
	10. Recorder of Deeds' Controls and Procedures	37

Organization and Statistical Information	40
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NICOLE GALLOWAY, CPA

Missouri State Auditor

To the County Commission
and
Officeholders of Stone County

We have audited certain operations of Stone County in fulfillment of our duties under Section 29.230, RSMo. In addition, Nichols, Stopp & VanHoy, LLC, Certified Public Accountants, was engaged to audit the financial statements of Stone County for the 2 years ended December 31, 2014. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2014. The objectives of our audit were to:

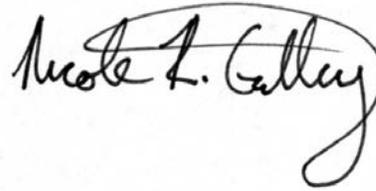
1. Evaluate the county's internal controls over significant management and financial functions.
2. Evaluate the county's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and operations, including certain financial transactions.

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, grant agreement, 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 Stone County.

A handwritten signature in black ink that reads "Nicole R. Galloway". The signature is written in a cursive style with a large, looping flourish at the end of the name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

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Stone County

Management Advisory Report

State Auditor's Findings

1. County Procedures

Improvements are needed in the county's procedures over fuel, bidding, and real estate purchases. In addition, it is questionable how some items purchased from the Inmate Prisoner Detainee Security Fund could be utilized for the detention, custody, and housing of inmates.

1.1 Fuel

The county lacks adequate procedures to account for fuel use by the road and bridge department and the Sheriff's office. Fuel purchases totaled approximately \$278,000 for the road and bridge department and approximately \$153,000 for the Sheriff's office during the year ended December 31, 2014.

- Mileage and fuel logs are not maintained for the vehicles and equipment used by the road and bridge department and the vehicles used by the Sheriff's office.
- The monthly fuel reconciliation prepared by a payroll/accounts payable clerk in the County Clerk's office is not complete. It only compares fuel purchased and pumped during the month, and does not include a beginning and ending balance of fuel on hand in the tanks, and significant differences were not investigated or explained. For example, the July 2015 fuel reconciliation for the south shop indicated the county purchased 758 gallons for the shop's bulk fuel tanks and 1,173 gallons were pumped from the tanks, but documentation of reasons for the difference was not documented.
- The Sheriff's office did not use the bulk fuel logs maintained by his employees to reconcile to fuel purchases.

Mileage and fuel logs are necessary to document the appropriate use of vehicles and equipment and to support fuel purchases. Failure to account for fuel purchases and fuel usage and to investigate differences could result in loss, theft, or misuse of fuel going undetected.

A similar condition was noted in our prior audit report.

1.2 Bidding

The Sheriff and County Commission did not solicit bids for vehicles and the County Commission did not solicit requests for proposals for insurance brokerage services.

- Bids were not solicited for 12 vehicles purchased for the Sheriff's office costing \$153,198 during 2014 and 2015.
- Requests for proposals were not solicited for insurance brokerage services, and personnel in the County Clerk's office indicated the county has used the same insurance broker since at least 1987. The county paid



Stone County
Management Advisory Report - State Auditor's Findings

liability and health insurance costs totaling approximately \$1 million in 2014.

Section 50.660, RSMo, provides bidding requirements. Routine use of a competitive procurement process for major purchases ensures the county has made every effort to receive the best and lowest price and all interested parties are given an equal opportunity to participate in county business. Documentation of the various proposals received, the selection process, and criteria should be retained to demonstrate compliance with applicable laws or regulations and support decisions made. In addition, soliciting proposals for professional services is a good business practice, helps provide a range of possible choices, and allows the county to make better-informed decisions to ensure necessary services are obtained from the best qualified provider after taking expertise, experience, and cost into consideration.

1.3 Independent appraisals

The county did not obtain appraisals prior to purchasing 2 pieces of property totaling \$80,000. As a result, there is no assurance the county paid fair market value for the land.

Written appraisals from an independent appraisal company should be obtained prior to the purchase of real estate and used to provide a basis for negotiations and to ensure the prices paid are reasonable.

1.4 Inmate Prisoner Detainee Security Fund

It is questionable how some items purchased from the Inmate Prisoner Detainee Security Fund during 2014 and 2015, could be utilized for the detention, custody, and housing of inmates. Questionable items purchased include 2 Tasers assigned to a patrol officer costing \$2,654; 75 backpacks costing \$2,175, (there are only 17 jailers and only 4 backpacks were on hand in the equipment room at the time of our review); 2 laptop computers costing \$759 (these laptop computers were being stored and not used in the jail at the time of our jail visits on March 28 and April 5, 2016); ammunition costing \$922 (stored in the equipment room and used for training purposes for all officers); a used Glock handgun costing \$600 (stored in the equipment room and used for training purposes for all officers); and shooting range ear and eye protection costing \$178 (used for training purposes for all officers).

Section 488.5026.3, RSMo, mandates how the funds deposited in the Inmate Prisoner Detainee Security Fund shall be used. These funds shall first be used to acquire, develop, and maintain biometric verification systems, and then to pay any expenses related to detention, custody, and housing and other expenses for inmates, prisoners, and detainees.

Recommendations

1.1 The County Commission require mileage and fuel logs be maintained for vehicles and equipment of the road and bridge department and investigate any differences identified during the fuel reconciliation process. In addition, work with the Sheriff to require



Stone County
Management Advisory Report - State Auditor's Findings

mileage and fuel logs be maintained for vehicles of the Sheriff's office, ensure the bulk fuel logs are reconciled to fuel purchases, and investigate any differences.

- 1.2 The County Commission and the Sheriff ensure bids are solicited for all applicable purchases of goods and services in accordance with state law and maintain adequate documentation of decisions made. In addition, the County Commission should periodically solicit proposals for professional services.
- 1.3 The County Commission obtain independent appraisals before purchasing real estate.
- 1.4 The Sheriff ensure the Inmate Prisoner Detainee Security Fund is used in accordance with state law and reimburse the Inmate Prisoner Detainee Security Fund from the applicable funds for any unallowable disbursements.

Auditee's Response

The County Commission provided the following responses:

- 1.1 *The County Highway Commission has already implemented this recommendation. The County Highway Commission is the employer of the county's road and bridge employees. The County Highway Commission will require road and bridge supervisors and employees to (1) maintain mileage and fuel logs for each vehicle and fuel logs and, if possible, mileage logs for each piece of equipment, (2) prepare monthly reconciliations for each vehicle or piece of equipment to reveal differences, and (3) submit a differences report monthly at meetings of the County Highway Commission.*

The County Commission suggests that the Sheriff (1) maintain mileage and fuel logs for each vehicle, (2) prepare monthly reconciliations to reveal differences, and (3) submit mileage logs, fuel logs, and a differences report monthly to the County Commission and the County Clerk.

- 1.2 *The County Commission has already implemented this recommendation. The County Commission suggested that the Sheriff (1) procure bids or quotes for all applicable purchases, (2) present the bids or quotes to the County Commission and the County Clerk before purchasing, and (3) solicit bids for professional services. The County Commission will advertise to solicit bids for insurance services.*
- 1.3 *The County Commission has already implemented this recommendation. The County Commission will obtain independent*



Stone County
Management Advisory Report - State Auditor's Findings

appraisals before making any future real estate purchases. However, regarding the purchase noted in the report, the Presiding Commissioner is a licensed Missouri real estate broker with 40 years of experience and whose opinion the other Commissioners value. The Presiding Commissioner provided his opinion of value concerning this sale.

The Sheriff provided the following responses:

1.1 *The Sheriff's office is doing a monthly report for the fuel logs as it always has. A report will be done for each pump. Each pump log sheet will contain the following information: date, gallons of fuel removed, equipment number of vehicle being filled, and name of employee filling the vehicle. The information will then be fed into a spreadsheet that will reflect the total number of gallons used versus the total number of gallons purchased, whose information will come from the receipts received each time the fuel tanks are filled.*

1.2 *The Sheriff's office purchased sport utility vehicles (SUVs) and Crown Victoria police cars during 2014 and 2015. We were purchasing the SUVs for the detectives. Ford stopped making Crown Victoria's in 2011. They are by far the best patrol cars made. The cost of repair for them is very minimal. Since they are well maintained by our fleet maintenance we can usually get up to 175,000 miles out of them.*

We did not advertise what we were looking for in a local newspaper. It would be difficult to advertise for a used SUV and set specifications because these vehicles were purchased for different uses. Trying to set specifications for bid purposes along with trade in values would be very difficult to accomplish.

Hours of research was completed online searching for the best deals and contacting car dealers and individuals trying to find the best possible deal. We did comparisons on the Crown Victorias and SUVs on each purchase.

A total of 12 vehicles (7 full size SUVs, 4 Ford Crown Victorias, and a jail van) were purchased during this time period by using comparisons to find the best deal. A total of \$153,198 was spent on the 12 vehicles with an average price of \$12,767 a vehicle. With our research and comparison shopping we saved the county thousands of dollars over 2 years on our vehicle purchases.

These bids will be placed in the newspaper in the future.



Stone County
Management Advisory Report - State Auditor's Findings

1.4 *All monies spent were used for the safety and security of the jail facility. We deal with violent and combative inmates on a daily basis, which coincides with the items under concern. We are not only required to keep the inmates safe but the public as well. Every item listed is directly related to expenses related to detention, custody, and housing of inmates, prisoners, or detainees.*

Tasers and holsters – It is the procedure of the Stone County Jail to enable the use of a Taser if a violent situation arises. This is a valuable tool with combative inmates. We use this product for the safety and security of the inmates. Two of the Tasers are on loan to the road patrol and will be returned to the Jail.

Backpacks – We as deputies are on call 24/7 to respond to any emergency that may arise. We purchased (go-bags) for the deputies to be ready to respond in a moment's notice. Deputies require many items (ex: guns, knives, flashlights, handcuffs, zip ties, and gloves) to be ready. The purchase of the backpack gives each deputy a place to store such items. If the jail has a hostage situation or a jail riot all deputies would be deployed to the jail. The deputies could quickly retrieve their go-bag and be on their way. The jail deputies use their backpack for transports. Transports change at any time and the backpack allows the deputy enough supplies to complete the tasks. This is directly related to the safety and security of the inmates.

Laptop computers – The laptop computers are used for the booking process of inmates. Without them we could not process inmates. This is tied in with the biometrics, known as Livescan. The jail always has two laptops in use and two are kept as a backup in case the jail has one go down. With the three laptops that are in question, one is in use and two are backups.

Ammunition, Glock handgun, and ear and eye protection – We require all deputies to qualify three times per year. The items purchased were for ongoing training and qualifications for the deputies. Once again deputies are required to keep inmates safe and secure and this is part of their duties. All the jail staff are sworn deputies and are required to qualify and train every year.

Auditor's Comment

1.4 The Sheriff's responses indicate that some of the items mentioned have not been specifically used for the detention, custody, and housing of prisoners. As a result, the cost of these items should be reimbursed to the Inmate Prisoner Detainee Security Fund.



2. Electronic Data Security

Controls over county computers are not sufficient to prevent unauthorized access. As a result, county records are not adequately protected and are susceptible to unauthorized access. In addition, some data are not backed up, stored offsite, or periodically tested.

2.1 Passwords

The County Clerk, County Collector, County Assessor, Prosecuting Attorney, Sheriff, Public Administrator, County Commission, the planning and zoning department, and the road and bridge department have not established adequate password controls to reduce the risk of unauthorized access to computers and data. Employees in these offices are not required to change passwords periodically to help ensure passwords remain known only to the assigned user. Further, the computer used by a County Commissioner does not require a password. In addition, user access is not always promptly deleted after a computer user ends employment and in at least one case a former employee's user access information was assigned to a new employee.

Passwords are required to authenticate access to computers. The security of computer passwords is dependent upon keeping them confidential. However, since passwords do not have to be periodically changed by employees in these offices, there is less assurance passwords are effectively limiting access to computers and data files to only those individuals who need access to perform their job responsibilities. Passwords should be confidential, changed periodically, and user access for terminated employees promptly deleted to reduce the risk of a compromised password and unauthorized access to and use of computers and data.

2.2 Security controls

Security controls are not in place to lock most county computers after a specified number of incorrect logon attempts or after a certain period of inactivity. Logon attempt controls lock the capability to access a computer after a specified number of consecutive invalid logon attempts and are necessary to prevent unauthorized individuals from continually attempting to logon to a computer by guessing passwords. Inactivity controls are necessary to reduce the risk of unauthorized individuals accessing an unattended computer and having potentially unrestricted access to programs and data files. Without effective security controls, there is an increased risk of unauthorized access to computers and the unauthorized use, modification, or destruction of data.

2.3 Data backup

The Sheriff's office and the Prosecuting Attorney's office do not store data backups at an offsite location. In addition, the Sheriff's office and the Prosecuting Attorney's office do not periodically test backup data. Offsite storage and periodic testing to ensure the backup process is adequate would provide reasonable assurance data could be recovered if necessary.

Similar conditions previously reported

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



Stone County
Management Advisory Report - State Auditor's Findings

Recommendations

The County Commission work with other county officials to:

- 2.1 Require confidential passwords for each employee that are periodically changed to prevent unauthorized access to the county's computers and data, and ensure terminated employees user access is promptly deleted.
- 2.2 Require each county computer to have security controls in place to lock it after a specified number of incorrect logon attempts and after a certain period of inactivity.
- 2.3 Ensure backup data is stored in a secure offsite location and tested on a regular basis.

Auditee's Response

- 2.1 *The County Commission has already implemented this recommendation. The County Commission has directed that the county's Information Technology Director (1) work with elected officials and department heads to develop a plan that will require confidential passwords for each employee and a schedule for changing passwords, and (2) ensure that terminated employees' user access is promptly deleted, and (3) report to the County Commission by May 1, 2016, the necessary steps to implement this recommendation, and the cost thereof. Thereafter, the County Commission shall determine what action should be taken to implement this recommendation.*
- 2.2 *The County Commission has already implemented this recommendation. The County Commission has directed that the county's Information Technology Director (1) develop a plan for such security "lock out" control and (2) report to the County Commission by May 1, 2016, the necessary steps to implement this recommendation, and the cost thereof. Thereafter, the County Commission shall determine what action should be taken to implement this recommendation.*
- 2.3 *The County Commission directs that the county's Information Technology Director (1) develop a plan for regular backup and offsite storage for the Sheriff's office and Prosecuting Attorney's office and (2) report to the County Commission by May 1, 2016, the necessary steps to implement this recommendation, and the cost thereof. Thereafter, the County Commission shall determine what action should be taken to implement this recommendation.*



3. Payroll and Related Matters

Controls and procedures over payroll disbursements and other related matters need improvement.

3.1 Salaried employees

Timesheets and leave records are not prepared for 17 salaried employees, and these employees are paid in advance of time worked. As a result, the county cannot substantiate compliance with Fair Labor Standards Act (FLSA) requirements for these employees and there is no documentation to support or justify paid time off.

In addition, the County Clerk's office prepares and distributes payroll for salaried employees on the 15th of each month for the period ending the last day of the current month. As a result, salaried employees are paid in advance for their services. The county's personnel policy indicates all employees are paid twice a month except for monthly salaried employees.

Detailed timesheets and leave records would document hours actually worked and support leave taken, provide information necessary to monitor tasks performed, and are beneficial in demonstrating compliance with the county personnel policy and FLSA requirements. In addition, paying county employees in advance of hours actually worked may lead to errors and the potential for employees to be over/under paid.

3.2 Overtime, payroll reporting, and withholdings

The county is not compensating some employees for overtime in compliance with its overtime policy and the FLSA. In addition, the county failed to withhold and report payroll and income taxes on some payments to employees.

- Some county employees received extra pay for working during elections. Payments totaling \$1,396 were made to 7 employees during the year ended December 31, 2014. Some employees were paid an hourly wage in excess of their regular hourly wage and others were paid less than their regular hourly wage. Compensation amounts were not calculated at time and a half for hours worked in excess of 40 hours per week in accordance with county policy and the FLSA. These amounts were also not reported on the employees' W-2 forms, appropriate payroll taxes were not withheld, and the employer's share of payroll taxes were not paid.
- Time worked by deputies in the Sheriff's office, related to grants received to fund overtime worked to enforce highway safety, was not recorded on the deputies' regular timecards, but were instead reported on a separate grant timesheet as overtime hours. The deputies were compensated at the overtime rate documented in the grant, which was in excess of the deputies regular overtime rate, and



Stone County
Management Advisory Report - State Auditor's Findings

did not consider overall hours worked (regular and grant duties) to determine actual overtime worked.

To ensure all employee compensation is properly reported and taxed, and overtime hours are properly calculated, all compensation should be paid through the normal county payroll process. The failure to properly report and tax all wages could result in penalty and interest charges assessed against the county. Strict compliance with personnel policies and the FLSA is necessary to ensure employees are treated fairly and are properly compensated.

3.3 Related employees

The County Commission has not adopted formal policies related to the employment and supervision of related employees. The Emergency Management Director directly supervises his son, who is the Assistant Emergency Management Director.

The supervision of a related employee could compromise a supervisor's objectivity when assigning duties or evaluating employee performance. Complete and up-to-date personnel policies are necessary to address pertinent issues such as employment of related employees.

3.4 Approval process and signature stamp

Timecards and grant timesheets prepared by Sheriff's office employees were not reviewed and signed by the Sheriff, and the Sheriff does not properly control his signature stamp. The Sheriff allows the Office Manager to apply the signature stamp to payroll vouchers documenting his supervisory approval, but he does not subsequently review the use of the stamp.

Timecards and timesheets should be signed and approved by the Sheriff or an applicable supervisor to provide evidence of actual time worked. If the Sheriff is unavailable to sign timecards and timesheets or other payroll records, he should subsequently document his review of documents approved using his signature stamp.

Similar conditions previously reported

A similar condition to section 3.1 was noted in our prior 2 audit reports, and a similar condition to section 3.2 was noted in our prior audit report.

Recommendations

The County Commission:

- 3.1 Require all county employees to prepare detailed timesheets and maintain leave balances for all employees. In addition, the County Commission should discontinue compensating full-time employees in advance of receiving services.
- 3.2 Ensure all employee compensation is paid through the county's normal payroll process, properly taxed, and reported to the Internal Revenue Service. In addition, the County Commission should



Stone County
Management Advisory Report - State Auditor's Findings

ensure all time worked is used in overtime calculations, and overtime is compensated at the employee's proper rate.

3.3 Revise the personnel policy to address related employees.

3.4 And the Sheriff ensure timecards and timesheets are signed by the Sheriff or the employee's supervisor. In addition, the Sheriff should document his review of documents approved using the signature stamp.

Auditee's Response

The County Commission provided the following responses:

3.1 *Hourly Employees.*

(1) *The County Commission has already implemented this recommendation. The County Commission has directed that all hourly employees prepare and provide the County Clerk with detailed timesheets. (2) The County Clerk will maintain adequate sick leave, holiday leave, and vacation leave balances for all hourly employees.*

Salaried Employees.

(1) *The County Commission, the department heads, and the elected officeholders, as supervisors of salaried employees, monitor the activities and attendance of salaried employees, including leave benefits provided to salaried employees and leave time taken. The County Commission will address this issue in a policy manual revision.*

(2) *The County Commission considered and addressed this recommendation in past audits. Because salaried employees have adjusted their monthly expenses to the county's longstanding pay schedule, the County Commission believes that changing salaried employees' pay dates will cause financial hardship to salaried employees, and the County Commission needs to be conscience of the financial obligations of these employees.*

(3) *The County Commission considered and addressed this recommendation in past audits, and consulted with its legal counsel and its outside special legal counsel for matters concerning the federal Fair Labor Standards Act (FLSA). After receiving this recommendation the County Commission again consulted its legal counsel concerning this issue.*



Stone County
Management Advisory Report - State Auditor's Findings

For a salaried employee to be exempt from hourly overtime requirements under the FLSA, each such employee must meet specific requirements. Because salaried employees are considered supervisory or professional, such employees have flexibility in work hours and time off. Generally such employees are expected to know when their duties require the employee to be on the job, and when duties allow the employee to schedule time off.

The County Commission will continuously monitor the attendance and work performance of all salaried employees under its jurisdiction and suggests each elected official or department head also do so for his or her salaried employees. Consideration of the recommendation requires that the County Commission balance the State Auditor's desire to obtain the most accurate accounting information against the County's concern that implementing the recommendation might result in salaried employees' no longer qualifying as exempt employees under the FLSA. This could expose the county to claims for hourly compensation and overtime pay under the FLSA.

The county's legal counsel advises, and the county's former outside legal counsel has advised, against requiring salaried employees to maintain actual time records as is recommended by the State Auditor. After carefully considering both options, the County Commission has decided to follow the advice of its legal counsel concerning salaried employees and the FLSA's requirements.

The County Commission will monitor each salaried employee's attendance, hours worked, classification status, and performance at least monthly to ensure that each such employee is satisfactorily performing his or her tasks and that the County receives the best value from its salaried employees. The County Commission suggests that each elected official or department head also do so for his or her salaried employees.

3.2 Regular employees' pay for elections. *The County Commission suggests the County Clerk ensure that (1) regular employees will be paid at their regular and overtime hourly rates for elections, (2) such compensation will be reported on each regular employee's Form W-2, (3) appropriate payroll taxes will be withheld, and (4) each employee's share of payroll taxes will be collected and paid.*

Sheriff's Office Grants. *The County Commission suggests that (1) all hours worked, whether regular or grant-related, be accounted for; that compensatory time be awarded if the grant does not*



Stone County
Management Advisory Report - State Auditor's Findings

require that overtime be paid through the normal payroll system; that, all records be on employees' regular timecards through the county's normal payroll process, (2) such compensation be reported on each regular employee's Form W-2, and (3) appropriate payroll taxes be withheld.

- 3.3 *Related employees.* *The County Commission will address this issue in a policy manual revision.*

The County Commission does not control the hiring, disciplining, or terminating employees of the elected officeholders. The County Commission has authority only over its own employees, and the County Highway Commission has authority over its employees.

The County Commission and the County Highway Commission will consider a "related employees policy" for hiring future employees over whom they have control. The County Commission will not reassign or terminate present employees.

The County Commission hired both the Emergency Management Director and the Assistant Emergency Management Director, and exercises oversight and control over both. The Director and the Assistant Director attend continuing education and training classes. The Assistant Director is also the County's E-911 Director, was already trained and qualified at the time he agreed to serve, and receives substantial relevant education and training without cost to the county. The E-911 Director was an obvious candidate for the position of Assistant to the Director whether or not he is related to the Director. The county needs a backup to the Director and the Assistant Director has done the County a favor by agreeing to serve for minimal compensation.

- 3.4 *The County Commission suggests that the County Clerk ensure that each employee's timecard is signed by the elected officeholder or department head. The County Commission suggests that, for each pay period, the Sheriff personally review use of his signature stamp on employee timecards and make a record documenting such review. This could be accomplished by attaching a form bearing the Sheriff's signature affirming that he has personally reviewed use of his signature stamp on employee timecards for that pay period.*

The Sheriff provided the following response:

- 3.4 *The employees prepare their timecards and turn them in to the Office Manager. The Office Manager will check timecards for accuracy. Once submitted, they will be approved by a member of*



Stone County
Management Advisory Report - State Auditor's Findings

the command staff and the Sheriff. All grant pay vouchers are always signed by the Sheriff and a Supervisor. The Sheriff will also sign the grant timesheets in the future. The Sheriff will subsequently review the use of his signature stamp.

Auditor's Comment

3.1 To ensure compliance with the county's personnel policies and the FLSA, the county should, at a minimum, maintain leave records including leave earned, used, and accrued.

4. Property Tax System Controls and Procedures

As similarly noted in our prior 2 audit reports, controls and procedures over the property tax system need improvement. For the year ended February 28, 2015, property taxes and other monies collected by the County Collector totaled approximately \$26 million.

4.1 Review of property taxes

Neither the County Clerk nor the County Commission adequately reviews the financial activities of the County Collector. The County Clerk does not maintain an account book or other records summarizing property tax charges, transactions, and changes. In addition, the County Clerk and County Commission do not perform procedures to verify the accuracy and completeness of the County Collector's annual settlements. As a result, there is an increased risk of loss, theft, or misuse of property tax monies 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 records that summarize 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 records would help the County Clerk ensure taxes charged and credited to the County Collector are complete and accurate and could also be used by the County Clerk and the County Commission to verify the County Collector's annual settlements. Such procedures are intended to establish checks and balances related to the collection of property taxes.

4.2 Tax books

The County Clerk does not prepare the current or delinquent tax books and verification work performed of the accuracy of the books is not documented. The County Collector enters the property tax levies into the property tax system, as provided by the County Clerk's Deputy, and the County Collector extends and prints the current and delinquent tax books and tax statements and verifies the accuracy of amounts to be collected. The County Clerk's Deputy indicated she reviews the property tax levies entered by the County Collector and the County Collector's verification of the tax books, but these reviews are not documented. Because the County Collector is responsible for collecting property tax monies, good internal controls require that someone independent of that process be responsible for generating and testing the accuracy of the property tax books. A



Stone County
Management Advisory Report - State Auditor's Findings

documented review of tax books should include verification of individual entries in the tax books and recalculating tax book totals and charges. Failure to perform adequate and documented reviews of the tax books by an independent person may result in errors or irregularities going undetected.

Sections 137.290 and 140.050, RSMo, require the County Clerk to extend the current and delinquent tax books and charge the County Collector with the amount of taxes to be collected. If it is not feasible for the County Clerk to prepare the tax books, at a minimum, the accuracy of the tax books should be verified and approval of the tax book amounts to be charged to the County Collector should be documented.

4.3 Additions

The County Clerk and County Commission do not review and approve property tax additions or compare court orders or other supporting records to actual changes made to the property tax system. Additions totaling approximately \$379,000 were reported on the County Collector's annual settlement for the year ended February 28, 2015. As a result, additions, which constitute changes to the amount of taxes the County Collector is charged with collecting, are not properly monitored and errors or irregularities could go undetected.

Sections 137.260 and 137.270, RSMo, assigns responsibility to the County Clerk for making corrections to the tax books with the approval of the County Commission. If it is not feasible for the County Clerk to make corrections to the tax books, an independent reconciliation of approved additions to actual changes made to the property tax system would help to ensure changes are proper.

Recommendations

The County Clerk:

- 4.1 Maintain an 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.
- 4.2 Prepare the current and delinquent tax books, or at a minimum, verify the accuracy of the tax books prior to charging the County Collector with the property tax amounts to be collected. Procedures performed should be documented.
- 4.3 And the County Commission review and approve additions, and compare court orders or other supporting records to actual changes made to the property tax system.



Stone County
Management Advisory Report - State Auditor's Findings

Auditee's Response

The County Clerk provided the following responses:

- 4.1 *(1) The County Clerk will maintain the recommended account book with the County Collector. (2) The County Clerk will present the account book to the County Commission on a monthly basis, and the County Commission will review the account book for accuracy and completeness. (3) When the County Collector presents her annual settlement, the County Clerk will compare her account book to the County Collector's annual settlement and thereafter report and discuss the comparison with the County Commission.*
- 4.2 *The tax book is prepared by the County Collector using the county's computer programs. The County Clerk will verify the accuracy of the tax books before charging the County Collector with the property tax amounts to be collected, and will document such verification.*
- 4.3 *The County Assessor, the County Clerk, and the County Commission will use the same procedure for processing additions as is done with deletions.*

The County Assessor, the County Clerk, and the County Commission procedures for processing deletions include: (1) the County Commission is presented with, a document prepared by the County Assessor or his employees requesting tax deletions, (2) the County Commission reviews the document and questions the County Assessor's employee concerning the reasons for the recommendation, (3) if the County Commission approves the document, it is signed and becomes an order, and (4) the County Clerk reviews the order before implementing it.

The County Commission provided the following responses:

- 4.1 *The County Commission suggests that (1) the County Clerk present the account book to the County Commission on a monthly basis. (2) The County Commission will review the account book for accuracy and completeness when it is presented by the County Clerk. (3) When the County Collector presents her annual settlement, the County Commission suggests that the County Clerk compare her account book to the County Collector's annual settlement and thereafter report to the County Commission. (4) When presented by the County Clerk, the County Clerk and the County Commission will discuss the comparison.*
- 4.3 *The County Commission directs that tax additions be processed in the same matter as tax deletions.*



5. County Collector's Controls and Procedures

Controls and procedures in the County Collector's office need improvement.

5.1 Segregation of duties

The County Collector has not adequately segregated accounting duties and independent or supervisory reviews of accounting and bank records are not performed. The Administrative Assistant performs the duties of receiving and recording monies collected, sometimes prepares deposits, and reconciles some of the bank accounts. The County Collector does not perform a review of accounting and bank records or a comparison of monies received to those deposited.

Proper segregation of duties is necessary to ensure all transactions are accounted for properly and assets are adequately safeguarded. Internal controls would be improved by segregating the duties of receiving, recording, depositing, and disbursing monies. If proper segregation of duties cannot be achieved, documented independent or supervisory reviews of accounting and bank records are essential and should include comparing daily receipt activity to deposits.

5.2 Receipting, recording, and reconciling

The County Collector has not established proper controls or procedures for receipting, recording, and reconciling monies. We noted the following concerns:

- Receipt slips are not issued for checks received through the mail for partial payments.
- Office personnel do not always record the method of payment accurately in the property tax system, and overpayments and subsequent refunds are not reflected on daily collection reports.
- The composition of receipts (cash, check, money order, or credit card) recorded on the daily collection report is not reconciled to the composition of deposits. We identified instances where the composition of receipts on the daily collection report differed from the composition of the deposit.

Failure to implement adequate receipting, recording, and reconciling procedures increases the risk that loss, theft, or misuse of monies received will go undetected.

5.3 Computerized receipts

The County Collector does not account for the numerical sequence of receipt numbers assigned by the computerized property tax system. In addition, the property tax system does not have controls to prevent the County Collector or her office personnel from changing the date of receipts in the system to a future or past date.



Stone County
Management Advisory Report - State Auditor's Findings

To ensure all monies received are properly recorded and deposited, and reduce the risk of loss, theft, or misuse of funds, the County Collector should ensure adequate controls are in place to properly account for the numerical sequence of receipt numbers. In addition, the County Collector should work with the computer programmer to establish controls that prevent changes from being made to recorded receipt dates.

5.4 Petty cash

The County Collector does not maintain a petty cash ledger or adequate documentation to support petty cash transactions. The County Collector maintains a petty cash fund of \$300 to be used for office supplies, postage, and miscellaneous purchases.

To ensure all activity of the petty cash fund is properly accounted for, the County Collector should maintain a petty cash ledger documenting receipts, disbursements, and the balance of the petty cash fund. In addition, documentation should be retained to support disbursements from the fund.

Recommendations

The County Collector:

- 5.1 Segregate accounting duties or ensure supervisory reviews of accounting and bank records are performed and documented.
- 5.2 Issue receipt slips for all monies received, record the method of payment accurately, and reconcile the composition of receipts to the composition of deposits. The County Collector should also consider working with the tax system programmer to implement changes to the system that will allow overpayments and refunds to be properly recorded in the property tax system.
- 5.3 Implement procedures to account for the numerical sequence of receipt numbers, and work with the computer programmer to establish controls to prevent changing of receipt dates.
- 5.4 Maintain a petty cash fund ledger and retain adequate documentation of all petty cash disbursements.

Auditee's Response

- 5.1 *The County Collector feels accounting duties of the County Collector's office are adequately segregated, between the County Collector and the Chief Deputy Collector. Both staff members have full access to all accounting records, with random reviews of each other's work and reconciliations, followed by full reviews on an annual year-end basis. Significant segregation of duties can also be seen in the daily reconciliation of all clerks in the County Collector's office, with further verification and accounting of those daily reconciliations by the County Collector and/or Chief Deputy. To satisfy the audit recommendations, I will implement a*



Stone County
Management Advisory Report - State Auditor's Findings

documented review procedure for "sign off" of accounting and bank records and receipt activity to deposits.

- 5.2 *Receipt slips for cash partial payments have always been issued. In the future, a receipt slip will be issued for all partial payments, including checks and credit card payments. It is office policy for the County Collector's office personnel to record the method of payment in the property tax system. Due to the sheer volume and workload of 6 people processing tens of thousands of payments, sometimes hundreds of payments per clerk in a given day, method of payment can occasionally be misentered (although the tax payment software does require an entry in the payment type field). Clerks in the County Collector's office do make a diligent effort to reconcile daily reports, including matching payment type, even if reconciliation requires working late and helping each other find balancing problems at the end of a sometimes long day. I will implement a procedure for tighter verification of deposit composition. I will work with the tax system programmer to implement changes to the system that will allow overpayments and refunds to be recorded in the system.*
- 5.3 *The computer programmer is preparing a report to account for all receipt (transaction) numbers. Credit card payments are received on a 24 hour, 7 day a week basis via online payments and interactive voice response payments. Credit card payments received after office hours or on weekends are posted the next business day, using the actual credit card company transaction date as the receipt date. I will implement procedures for office personnel to post after hours credit card payments immediately each morning before other daily transactions occur. This will help transaction numbers flow in sequence by date.*
- 5.4 *Although petty cash receipts have always been kept, those receipts are now logged in a petty cash ledger and the ledger balance is reconciled with petty cash funds upon each transaction.*

6. Sheriff's Controls and Procedures

Controls and procedures in the Sheriff's office need improvement. During the year ended December 31, 2014, the Sheriff's office processed approximately \$483,000 for civil and criminal process fees, concealed carry weapon permits, bonds, and other miscellaneous receipts.

6.1 Trust and seized cash bank accounts

The Sheriff's office does not prepare monthly lists of liabilities for the trust bank account, and consequently, liabilities are not reconciled to the available cash balance. In addition, bank reconciliations are not accurately prepared for the trust account and a running check register balance is not maintained. Also, the list of seized cash prepared by the Evidence Officer



Stone County
Management Advisory Report - State Auditor's Findings

was not used to reconcile to the available cash balance of the seized cash bank account.

At our request, the Office Manager prepared a list of liabilities for the trust account as of August 31, 2015. This list totaled \$14,361, while the available cash balance was \$17,522, resulting in a difference of \$3,161. The liabilities included social security payments and interest that should be turned over to the County Treasurer that had been held for approximately 3 years, and also included fees due to the Missouri State Highway Patrol (MSHP) for fingerprinting. Also, the bank reconciliations prepared for the trust account did not include deposits in transit, and deposits are only added to the check register monthly when the bank statement is received.

The list of seized cash as of August 31, 2015, totaled \$47,750, while the available cash balance was \$47,946, resulting in a difference of \$196, which we determined to be interest.

Regular identification and comparison of liabilities to the reconciled cash balance is necessary to ensure records are in balance and monies are available to satisfy all liabilities. Prompt follow up on differences is necessary to resolve errors and ensure monies are properly disbursed. The preparation of complete and accurate monthly bank reconciliations and an adequate review of the reconciliations is necessary to ensure accounting records are in balance and to identify errors timely.

6.2 Receipting, recording, and depositing

The Sheriff has not established proper controls or procedures for receipting, recording, and depositing monies. We noted the following concerns:

- Receipt slips are not issued for Drug Awareness and Resistance Education (DARE) fund donations. The Sheriff's office collected \$30,724 in donations from January 1, 2014, through October 7, 2015. In addition, inmate Social Security payments totaling \$5,200 direct deposited into the trust account between January 2013 and August 2015, were not receipted or recorded in the accounting records. Also, cash of \$200 that the Sheriff indicated was received from the sale of scrap metal in 2013, had not been receipted, recorded, or deposited at the time of our cash count on August 4, 2015. In addition, no documentation was retained to support the proceeds received from the sale of the scrap metal.
- The method of payment is not always recorded on the initial receipt slips issued for concealed carry weapon permits; and sex offender registration, accident report, and fingerprinting fees.
- Jail personnel did not always issue bond receipt slips in numerical sequence. Four of the 15 bond receipt slips issued during May 2015



Stone County
Management Advisory Report - State Auditor's Findings

were not issued in sequence. In addition, bond forms are not prenumbered.

Failure to implement adequate receipting, recording, and depositing procedures increases the risk that loss, theft, or misuse of monies received will go undetected.

6.3 Jail commissions and written agreements

Supporting documentation was not always obtained and properly reviewed to ensure the accuracy of commissions received by the Sheriff's office. In addition, the Sheriff has not entered into an up-to-date agreement with the commissary vendor. The Sheriff receives commissions for commissary sales, inmate phones, and credit cards used for cash bonds. The Sheriff received commissions totaling \$48,038 for the year ended December 31, 2014.

Monthly reports detailing inmate phone calls and the related commissions are emailed to the Sheriff; however, he does not review the reports and compare them to commissions received. In addition, supporting documentation for commissary sales and credit card use and the related commissions are not obtained by the Sheriff's office and compared to commissions received or jail records.

The Sheriff has not updated the written agreement with the commissary vendor. In April 2013, the Sheriff entered into an agreement with the commissary vendor, and the agreement provided for a 15 percent commission on the sale of commissary items to be paid to the county, however, according to the vendor, commissions were increased to 40 percent of sales in July 2013.

To ensure the accuracy of commissions received, and improve the likelihood of identifying and correcting errors timely, supporting documentation should be obtained and compared to commissions received. Any differences should be investigated and resolved. Also, the written agreement with the commissary vendor should be updated to address the current amount of commissions received.

6.4 Seized property

The Sheriff has not implemented procedures to periodically review cases and dispose of related seized property items. In addition, 3 different computerized systems are used to track seized property, and none of the systems are accurate or complete. A physical inventory of all seized property has not been conducted since January 2013.

The Sheriff maintains a bank account for the deposit of all seized cash, and \$41,306 of the \$47,750 balance held on August 31, 2015, was related to cases no longer pending legal action with some cases dating back to 1993.

Review of the systems and cases identified the following concerns:



Stone County
Management Advisory Report - State Auditor's Findings

- Four cases with seized cash totaling \$11,218 held in the seized cash bank account were not recorded in either of the 3 computerized systems.
- Amounts recorded in the 3 computerized systems for 7 other cases were different than the amounts recorded as being deposited into the seized cash bank account by \$628.
- Records indicated \$74 was released; however, the related seized cash had not been disbursed from the bank account.

Considering the often sensitive nature of seized property, adequate internal controls are essential and would significantly reduce the risk of loss, theft, or misuse of seized cash and property. Section 542.301, RSMo, provides the process for the disposition of unclaimed seized property. Complete and accurate inventory records should be maintained and periodic physical inventories should be performed and the results compared to inventory records to ensure seized property is accounted for properly. The use of multiple systems to track seized property is cumbersome and reduces the assurance that all information is accurately recorded and accounted for properly.

6.5 Seized property auction proceeds

In January 2014, the Sheriff held an auction to sell seized property, and sale proceeds totaling \$26,354 were subsequently deposited in the Sheriff's Civil Fund.

Section 542.301, RSMo, states the proceeds of any sale, less necessary expenses of preservation and sale, shall be paid into the county treasury for the use of the county. The Sheriff should request the County Treasurer transfer these sale proceeds to the county's General Revenue Fund, and turnover any future sale proceeds to the County Treasurer for deposit into the county's General Revenue Fund.

6.6 Disposition of seized property

The Sheriff did not dispose of a Colt AR-15 rifle in accordance with a court order signed by the Associate Circuit Judge in January 2014. The court order provided for the 4 items listed to be sold at auction; however, a notation was made on the court order for this rifle to be released to the Sheriff's office. On March 3, 2016, we contacted the Associate Circuit Judge and he indicated he did not know when the notation was made, but it was his intent for the rifle to be sold at auction. We contacted the Evidence Officer on March 7, 2016, and she indicated she had written the note to release the rifle to the Sheriff's office on the court order. The rifle was on hand in the Sheriff's county vehicle on February 18, 2016.

Only a court has the authority to amend a judicial order. Failure to follow the court's orders for disposition of seized property resulted in the rifle not being disposed of as intended.



Stone County
Management Advisory Report - State Auditor's Findings

Similar conditions
previously reported
Recommendations

Similar conditions to sections 6.1 and 6.2 were noted in our prior audit report.

The Sheriff:

- 6.1 Prepare a list of liabilities and accurate bank reconciliations monthly, and maintain running balances in the check register, and reconcile cash balances to the list of liabilities. Any differences should be investigated and promptly resolved. Additionally, the Sheriff should ensure monies are disbursed to the County Treasurer monthly.
- 6.2 Issue receipt slips for all monies received, record the method of payment on receipt slips, reconcile the composition of receipts to the composition of deposits, account for the numerical sequence of bond receipt slips, issue prenumbered bond forms, and deposit monies intact and timely.
- 6.3 Obtain supporting documentation for commissions received and compare it to the amount received, and resolve any differences. Also, the Sheriff should obtain an updated written agreement with the commissary vendor.
- 6.4 Obtain written authorization from the court to dispose of these seized monies, and dispose of monies in accordance with court orders. The Sheriff should also ensure seized property records are accurate and complete, and a periodic inventory is taken and reconciled to the property records.
- 6.5 Transfer \$26,354 to the General Revenue Fund from the Sheriff's Civil Fund, and ensure any future seized property sale proceeds are remitted to the County Treasurer for deposit in the General Revenue Fund.
- 6.6 Follow court orders regarding the disposition of seized property.

Auditee's Response

- 6.1 *After the initial request for a list of liabilities ending August 31, 2015, the Sheriff's office has continued to prepare a monthly list of liabilities, and the liabilities are reconciled to the available cash balance. The Sheriff's office now has the trust account set up so we can view the direct deposits for the Social Security and credit card payments. Since this has been done the trust account has a running check register balance. The bank reconciliations prepared for the trust account now include deposits in transit. The liabilities list will continue to include money held for the MSHP for fingerprinting due to the fact they bill us a month behind for fingerprint fees. The Social Security money that had been held was given to the County*



Stone County
Management Advisory Report - State Auditor's Findings

Treasurer and has continued to be given to the County Treasurer any month that a Social Security payment has been received.

- 6.2 *The Sheriff's office now has receipt slip books for any donation that is collected for the DARE fund. The Social Security payments received were not receipted in because it was not money that was physically collected at the Sheriff's office, as the Social Security payments are direct deposited. However, the Social Security payments have been listed on the monthly Sheriff's ledger that is turned over to the County Treasurer. The \$200 from the sale of scrap metal was deposited into the General Revenue Fund in August 2015. Every employee that issues a receipt slip has been told that the method of payment must be included on all receipt slips. The Sheriff's office is now reconciling the composition of receipts to the composition of deposits as recommended. The bond forms are decided on by the Judge, but deputies in the jail are now writing the receipt slip number that goes with the bond on the bond form.*
- 6.3 *The Sheriff's office is currently in the process of rebidding commissary services. The Sheriff's office receives a monthly site commission report from the phone vendor that is currently being reviewed and compared to the monthly commission that the Sheriff's office receives.*
- 6.4 *A physical inventory was completed in January 2013 by three retired law enforcement officers. These gentleman were not or ever employed by Stone County. Every item collected since January 1, 2013, under my supervision of the evidence collection has been entered daily into the seized property software currently being utilized.*

In reference to the \$74 that was "released" and not disbursed from the bank. The former Evidence Clerk gave an authorization to release evidence to the County Prosecutor at that time to sign. The release was signed on December 19, 2011, and returned to the prior Evidence Clerk. From a note made by the Evidence Clerk, we determined she had tried to contact the victim on December 29, 2011, but the phone number had been disconnected. During the January 2013 inventory, the brown paper bag containing the currency was located and then later deposited into the seized property bank account for safekeeping along with any other monies collected as evidence that were found. Steps are being followed to ensure seized property records are accurate in the future.

Case number L93-001017 was generated back in 1993 before any record management systems. Reports were handwritten at that time.



Stone County
Management Advisory Report - State Auditor's Findings

We do not have any record of this except for the money on the bank statement.

A suspect was found related to one of the cases in one of the other seized property systems previously used, but nothing specific to this case number L04-06199. After checking with the Prosecuting Attorney's office, this case was originally a City of Reeds Spring case. We have no way to access the City of Reeds Spring police department and that department has been through approximately 6 police chiefs since that time.

Case number L10-09084 was a case of illegal gambling and possession of gambling devices that was seized on November 30, 2010. The machines and currency are being held by the Sheriff's office, but it is a Combined Ozarks Multi-jurisdictional Enforcement Team (COMET) case. The monies that were confiscated from the machines were collected and entered into evidence. The monies were then secured in the seized property bank account. This money is now recorded in our system.

On July 9, 2014, a subject was arrested. Among the evidence collected was \$4,000 cash. The arresting and collecting deputy logged it into evidence as "money," in the description, "currency" in the category and in the "value" column the amount of \$4,000 was entered. The monies collected on this case are currently secured in the seized property bank account.

The statements that I made in this report are true and accurate according to the information that I had available from research, considering all but one of the items in question was from the previous administration, and I did not hold my current position.

However, after further review, it was noted that since a box was not checked on the evidence entry, it did not show up in the report. Since this was noted, the box has been checked on all evidence entered. The Evidence Officer has been instructed to go back in the past evidence reports and check the boxes to show all evidence on the list.

In past years, other administrations used 2 other seized property computer systems. When the past administrations changed software, the cost to merge the data from the older software into the seized property system currently being used would be between \$5,000 and \$10,000 per module. This was never completed by the past administration because the records were still in the main computer at the office and accessible by office administration. The dates of



Stone County
Management Advisory Report - State Auditor's Findings

these programs ranged from mid-2000 to December 2006. The older modules are still available to the office administration to this date and are still searched when asked by deputies to do so. Since December 2006, we have utilized the current seized property system and have complete records of those reports available for the deputies to review.

6.5 *The audit report referenced Section 542.301, RSMo. That section only says the proceeds be turned over to the County Treasurer. It does not say to be turned over to General Revenue. When you look at Section 57.280, RSMo, in reference to the Sheriff Civil Fund, the last update was Senate Bill 628 in 2012. In that Senate Bill it states that, this act specifies that charges received by Sheriff's for executing service of process or other court orders and land sale proceeds must be placed in the special fund, subject to the \$50,000 cap on the fund. The auction put on by the Sheriff is done by court order.*

6.6 *The Sheriff's office did and always will follow court orders. In reference to the court order that is referred to in the report, the court order was followed. There was no misuse as cited in the audit report.*

Auditor's Comment

6.5 Section 57.280, RSMo, specifies the fees that the sheriff may retain for the execution and sale of goods, but does not have any provision permitting the sheriff to place all of the proceeds from the sale in the Sheriff Civil Fund.

6.6 Information provided indicates this court order was not followed.

7. Public Administrator's Controls and Procedures

Controls and procedures in the Public Administrator's office need improvement. The Public Administrator was the court appointed personal representative for 54 individuals comprised of 33 active estates or individuals requiring annual settlements/status reports, and 21 decedent estates as of December 31, 2015.

7.1 Annual settlements

The Public Administrator does not always file annual settlements/status reports timely. During our review of the 33 active cases, we found 25 cases did not have annual settlements/status reports filed timely. Six cases had not had settlements/status filed since 2011, 15 cases since 2012, and one case since 2013. Additionally, an annual settlement/status report has never been filed for 3 cases assigned to the Public Administrator from 2011 to 2013.

Sections 473.540 and 475.270, RSMo, require the Public Administrator to file an annual settlement with the court for each ward or estate. Timely



Stone County
Management Advisory Report - State Auditor's Findings

filing of settlements are necessary for the court to properly oversee the administration of cases and reduce the possibility that errors, loss, theft, or misuse of funds will go undetected.

7.2 Case disposition and written agreements

The Public Administrator has not filed final settlements following the death or assignment of a ward for 11 of the 21 decedent estates. As of 2015, 7 of these individuals/decedent estates died and/or were later assigned to the Public Administrator from 5 to 22 years ago, and 4 of these individuals/decedent estates died and/or were later assigned from 2 to 4 years ago.

Additionally, assets, including bank account balances and real estate, had not been distributed to the estates' heirs, used to satisfy claims against the estate, or escheated to the state for these 11 cases. For example, assets valued at approximately \$350,000 as of December 31, 2014, for a ward that passed away in 2005, have not been distributed to the ward's heirs, used to satisfy claims against the estate, or escheated to the state. In another case, assets valued at approximately \$14,000 as of December 31, 2014, for a decedent who passed away in 1990 with the estate assigned to the Public Administrator in 1993, have not been distributed to the ward's heirs, used to satisfy claims against the estate, or escheated to the state. In addition, the Public Administrator did not timely file a final settlement for another decedent estate until November 2015, following the assignment of the ward in 2010. The Public Administrator's attorneys filed for continuances on her behalf for 12 of these cases in July, August, and October 2015, during the course of our audit.

Also, the Public Administrator has not entered into a written agreement with one of the decedent's 4 heirs for exclusive use of the decedent's 240 acre farm in exchange for upkeep of the farm's fences, insurance coverage, utilities, and the payment of the annual property taxes.

To reduce the risk of loss, theft, or misuse of assets, the Public Administrator should ensure final settlements are filed timely and assets are promptly distributed to heirs. In addition, written agreements are necessary to ensure all parties are aware of their duties and responsibilities and to prevent misunderstandings.

Recommendations

The Public Administrator:

- 7.1 Ensure annual settlements are filed timely.
- 7.2 File timely final settlements for deceased individuals and decedent estates and petition the court for orders of distribution. In addition, the Public Administrator should enter into a written rental agreement regarding usage of the farm.



Stone County
Management Advisory Report - State Auditor's Findings

Auditee's Response

7.1 *I would concur that annual settlements and/or status reports are not always filed timely and I will, to the best of my ability and resources attempt to file more timely in the future. Of the cases that you have denoted as being "active," you list 6 that had not been filed since 2011, when there wasn't a filing due on them until 2012. Of the 15 cases you denote as having not been filed on since 2012, there was no filing due on them until 2013. The one case that you denote as not been filed on since 2013, was not due for a filing until 2014.*

Section 475.120, RSMo, requires a guardian to assure that the ward resides in the best and least restrictive setting reasonably available; assure that the ward receives medical care and other services that are needed; promote and protect the care, comfort, safety, health and welfare of the ward; and to provide required consents on behalf of the ward. It is a very time consuming effort to see that all of these requirements are met for all of the wards that the office of Public Administrator is in charge of. It is the belief of this auditee that these requirements are as important, if not more so than the requirements of filing annual settlements and status reports. I believe this is also reflected in the Probate Code as the statutory duties of a guardian are 4 times more than only 2 statutes directing the filing of annual settlements and reports. This is not to minimize the importance of either of these requirements, but since I am an office of one, it is very difficult at times to meet all the requirements and I have to, on a daily basis consider the more "pressing issues" of the day and take care of emergency situations as they arise.

I have met with the County Commission and they are being very supportive in agreeing to assist this office in the future with what is needed to assure that your recommendations are put in place.

7.2 *In the 11 estates that have not been disposed of there are, like in many probate estates, issues that are difficult to resolve and that often require legal action to resolve all issues before the estates can be settled. In 5 of the 11 estates, I was named the successor representative. This means that there was a representative appointed prior to me that did not fulfill their duty and obligations, leaving very difficult cases for me to administer. Issues ranging from ongoing Medicare appeals, waiting on refunds from hospitals, trying to locate and recover property taken by previous representatives, waiting on distributions from bankruptcy proceedings, to getting clear title to sell properties are just to name a few of the aforementioned difficulties in getting these estates disposed of. Progress continues to be made in winding up the administration of these estates. Even since the end of your audit, 2*



Stone County
Management Advisory Report - State Auditor's Findings

more of the estates are in a position and due to be closed in April 2016.

There have been partial distributions made in all of the estates where heirs are the beneficiaries. In one of these cases, the sole heir has already received all real estate and other assets with the exception of some abandoned assets I am attempting to recover from another state. In the example that is given where there are assets valued at approximately \$350,000, a total of approximately \$390,000 has already been distributed to the heirs. The majority of the remaining assets left in this estate are numerous tracts of real estate that is legally not available to sell at the present time. In the second case that you mention in the report where "assets valued at approximately \$14,000," the delay in closing this estate that has been open for over 22 years is due to issues in resolving mineral/oil rights in the state of Texas.

Concerning the case you cite where a final settlement was not timely filed on a case that was opened in 2010 until 2015, I will respond that it took that long trying to locate the first Personal Representative to recover the property from the estate.

Concerning the issue of written agreements, I will in the future, enter into written rental agreements when the situation merits this type of agreement. In the case that is cited, I would not agree that this was a "rental" agreement. Due to an order entered in November 2006 (10 years ago) by a Judge in the county where the property is located, the control of the aforementioned farm was removed from my jurisdiction and authority pending further legal rulings by the appellate court.

8. Prosecuting Attorney's Controls and Procedures

Controls and procedures in the Prosecuting Attorney's office need improvement. The Prosecuting Attorney's office collected approximately \$168,000 in bad check and court-ordered restitution and fees and delinquent taxes during the year ended December 31, 2014.

8.1 Segregation of duties

The Prosecuting Attorney has not adequately segregated accounting duties or performed supervisory reviews of accounting and bank records. Three Administrative Assistants issue receipt slips for monies received. One of these Administrative Assistants is responsible for all other duties including entering all information including payments related to bad check complaints and court-ordered restitution in the computerized accounting system, depositing and disbursing monies, and reconciling the bank account. In addition, the Assistant Prosecuting Attorney is primarily responsible for receipting, recording, and transmitting monies received for delinquent tax



Stone County
Management Advisory Report - State Auditor's Findings

collections to the Missouri Department of Revenue (DOR). The Prosecuting Attorney does not perform a documented supervisory review of the accounting and bank records to ensure all monies received are properly recorded and deposited or transmitted, and disbursed to the appropriate parties.

Also, one of the Administrative Assistants has the ability to record adjustments to the computerized accounting system without obtaining independent approval. In addition, a report of adjustments made to the computerized accounting system is not generated and compared to supporting documentation. Common reasons for adjustments recorded in the computerized accounting systems include transferring cases from one system to another, adjusting the amount paid, or correcting errors. At our request, a report of adjustments was generated and adjustments totaled approximately \$213,000 in 2015.

Proper segregation of duties is necessary to ensure all transactions are accounted for properly, adjustments are valid, and assets are adequately safeguarded. Internal controls would be improved by segregating the duties of receiving, recording, depositing, and disbursing monies. If proper segregation of duties cannot be achieved, documented independent or supervisory reviews of accounting and bank records are essential and include comparing daily receipt activity to deposits and a review of adjustments made to the accounting system.

8.2 Receipting, recording, reconciling, and depositing

The Prosecuting Attorney has not established proper controls or procedures for receipting, recording, reconciling, and depositing monies. We noted the following concerns:

- Receipt slips are not always issued for delinquent tax collections. We noted office personnel did not issue receipt slips for 2 payments received in May 2014 totaling \$5,239.
- Office personnel do not always record the method of payment on the receipt slips/ledger for delinquent tax collections.
- Recorded delinquent tax receipts are not reconciled to transmittals to the DOR, and transmittal forms are not always prepared in sequential order.
- Manual receipt slips issued are not reconciled with monies posted to the computerized accounting system to ensure all monies received are properly recorded.
- Monies received are not recorded in the computerized accounting system until they are deposited and disbursed, and they are not deposited timely. Deposits are typically made weekly.



Stone County
Management Advisory Report - State Auditor's Findings

For example, \$1,000 cash received on December 15, 2014, was not recorded in the computerized accounting system until December 18, 2014, or deposited until December 19, 2014. This deposit of \$1,788 included monies collected from December 11 through December 18, 2014.

Failure to implement adequate receipting, recording, reconciling, and depositing procedures increases the risk that loss, theft, or misuse of monies received will go undetected.

8.3 Liabilities and book balances

A list of liabilities is not prepared and reconciled to the available cash balance monthly. In addition, book balances are not maintained, and as a result, the bank balance cannot be reconciled to the book balance each month. As of August 31, 2015, the reconciled bank balance was \$165. The Administrative Assistant indicated she believed the balance was made up of interest and unidentified monies.

Preparing lists of liabilities and also maintaining a running book balance are necessary to ensure accounting records are in balance and increase the likelihood errors will be identified. Regular identification and comparison of liabilities to the available cash balance is necessary to ensure records are in balance and monies are available to satisfy all liabilities.

8.4 Accounts receivables

Office personnel do not retain and document their review of a monthly list of unpaid bad checks and restitution. A complete and accurate list of unpaid bad checks and restitution would allow office personnel to more easily review the amounts due, take appropriate steps to ensure amounts due are collected, and determine if any amounts are uncollectible.

Similar conditions previously reported

Similar conditions to sections 8.1 and 8.3 were noted in our prior audit report.

Recommendations

The Prosecuting Attorney:

- 8.1 Segregate accounting duties or ensure supervisory reviews of accounting and bank records are performed and documented. In addition, the Prosecuting Attorney should require a supervisory review and approval for all accounting adjustments made to the accounting system.
- 8.2 Issue receipt slips for all monies received, accurately record the method of payment, reconcile the composition of receipts to the composition of deposits, timely record all monies received in the computerized accounting system, reconcile manual receipt slips issued to the computerized accounting system and to DOR transmittal forms, prepare transmittal forms in numerical sequence, and deposit monies timely.



Stone County
Management Advisory Report - State Auditor's Findings

- 8.3 Prepare a monthly list of liabilities, reconcile the lists to the reconciled bank balances, and promptly investigate any differences. The Prosecuting Attorney should also maintain a running book balance, and dispose of unidentified monies in accordance with state law.
- 8.4 Establish procedures to monitor and collect accounts receivables.

Auditee's Response

- 8.1 *Bad check and restitution payments are receipted in the front office by Administrative Assistant 2 (AA2) or another Administrative Assistant 3 (AA3). Administrative Assistant 1 (AA1) only writes receipts for credit card payments (in which case the money is not ever physically in our office) or if no one else is available. AA2 keeps the payments and receipt book locked in a safe.*

On at least a weekly basis AA2 retrieves the payments and receipt book. AA2 prepares the deposit and the receipt book is given to AA1 who enters the information from the receipt book into our computerized case management system and makes disbursements. AA1's totals are then compared with the deposit prepared by AA2 to make sure both are accurate. Deposits are taken to the bank on a rotating basis by various office personnel (along with picking up or delivering the mail).

AA1 reconciles the bank account. The reconciliation is checked and approved by AA2 monthly and by myself at least quarterly. This review is documented by signing off on the bank statement.

I had the understanding that these protocols were approved by the auditors during our last audit.

Delinquent tax collections - I believed that since these collections were basically a "pass through" (all monies paid to us are in the form of checks or money orders made payable to the DOR, are never deposited, and go directly to the DOR with a form provided by DOR) and since almost all payments are mailed in, that there wasn't much to "segregate." We also had a new person handling tax collections which led to some of the concerns mentioned in the receipting and recording section of the audit report. This breakdown was due to a lack of adequate training on my part. The changes recommended have been made and the protocol and procedures are now consistent with those in other parts of the office.

Adjustments - AA1 oversees bad check and restitution collection in the office. As mentioned above, she is the one who enters payments



Stone County
Management Advisory Report - State Auditor's Findings

into the computerized management system. AA1 does not have administrative privileges in the case management system and therefore does not have access to the system itself and cannot make adjustments to the system once payments are entered. If AA1 recognizes that an adjustment does need to be made she is required to obtain approval from AA2 or myself. If AA2 or myself approves the adjustment, AA2 then makes the adjustment in the case management system. Every adjustment is documented in the system and a report of adjustments can be run; however, we have not maintained a separate list of adjustments made in the past and have implemented a procedure to do so.

Regarding adjustments, the total of \$213,000 mentioned in the audit is misleading because we changed case management systems and every single case had to be "adjusted" as it was switched from the old case management system to the new one. Once the initial switch was completed adjustments are seldom made (3-4 per month) and when they are made they have to be approved by at least two people as outlined above.

8.2 *The first three concerns mentioned in the audit are regarding the delinquent tax collections. They have been remedied as mentioned above. Monies posted to the case management system are taken directly from the manual receipt book. Monies received are recorded in the case management system, deposited, and disbursed on at least a weekly basis.*

8.3 *The case management system does not maintain a "book balance" thus there is not a "book balance" to reconcile to. The \$165 mentioned in the audit was made up of interest and an unidentified restitution payment that had been on the bank balance for several months. That amount was turned over to the Stone County Treasurer in October 2015, as planned.*

8.4 *Our case management system does generate a report of unpaid restitution as well as the date and amount of the last payment. We do run the report monthly and appropriately and aggressively take steps to collect amounts due. We will begin keeping a copy of the monthly reports.*

Auditor's Comment

8.1 *Our review indicated one person was primarily responsible for all activity, which differs from the procedures indicated by the Prosecuting Attorney. The Prosecuting Attorney should ensure procedures are operating as indicated. Controls and procedures can change over time, and our review during this audit indicated they were not sufficient. During a meeting with auditors on March 28,*



Stone County
Management Advisory Report - State Auditor's Findings

2016, the Prosecuting Attorney indicated he did not document his review of bank statements reconciliations, and our review of bank statements and bank reconciliations during the audit indicated his review was not documented.

9. Planning and Zoning Department

Controls and procedures in the planning and zoning department need improvement. The planning and zoning department collected various fees totaling approximately \$127,000 related to building permits and appeals during the year ended December 31, 2014.

9.1 Segregation of duties

The planning and zoning Director has not adequately segregated accounting duties or performed supervisory reviews of accounting and bank records. The Deputy Director and 2 other employees issue receipt slips for monies received. The Deputy Director is also responsible for all other accounting duties including recording receipts on the daily log, recording deposits and checks in the check register, preparing deposits, signing many of the checks, and preparing the bank reconciliations. The Director does not perform a documented supervisory review of the accounting and bank records to ensure all monies received are properly deposited and disbursed.

Proper segregation of duties is necessary to ensure all transactions are accounted for properly and assets are adequately safeguarded. Internal controls would be improved by segregating the duties of receiving, recording, depositing, and disbursing monies. If proper segregation of duties cannot be achieved, documented independent or supervisory reviews of accounting and bank records are essential and include comparing daily receipt activity to deposits.

9.2 Receipting, depositing and physical controls

The planning and zoning department has not established proper controls or procedures for receipting and depositing monies and does not have adequate physical controls over monies received and blank checks.

- Receipt slips are not always issued for credit card payments.
- Monies received are not deposited timely and intact. For example, \$7,441 received on July 1, 2015, through July 17, 2015, was not deposited until July 20, 2015. In addition, 2 checks totaling \$44 collected on August 14 and August 18, 2015, were held and not deposited until January 20, 2016. Other monies collected from August 11, 2015, to August 19, 2015, were deposited on August 20, 2015. The Deputy Director indicated these 2 checks were held because the related building permits had not been approved.
- Receipts and blank checks are not maintained in a secure location and are kept in an unlocked desk drawer that is accessible to the public.



Stone County
Management Advisory Report - State Auditor's Findings

Failure to implement adequate receipting, depositing, and securing procedures increases the risk that loss, theft, or misuse of monies received will go undetected.

Recommendations

The County Commission:

- 9.1 Ensure accounting duties are segregated or ensure independent or supervisory reviews of accounting and bank records are performed and documented.
- 9.2 Ensure planning and zoning department monies are receipted, deposited intact and timely, and receipts and blank checks are maintained in a secure location.

Auditee's Response

- 9.1 *The County Commission has already implemented this recommendation. The County Commission has directed the Planning and Zoning Director to (1) segregate accounting duties, (2) ensure that she will review accounting records and bank records on a monthly basis, and (3) document such reviews on a monthly basis.*
- 9.2 *The County Commission has already implemented this recommendation. The County Commission has directed the Planning and Zoning Director to (1) ensure receipts are receipted at the time received, (2) ensure monies are deposited intact on a daily basis, (3) keep blank checks in a secure location, and (4) discontinue holding payments submitted until the application arrives.*

10. Recorder of Deeds' Controls and Procedures

Controls and procedures in the Recorder of Deeds' office need improvement. The office collected various fees totaling approximately \$823,000 related to recording documents such as marriage licenses and deeds during the year ended December 31, 2014.

10.1 Receipting and depositing

The Recorder of Deeds has not established proper controls and procedures for receipting and depositing monies collected.

The daily summary collection reports generated do not itemize the individual receipts collected, and the deposit slips do not itemize the individual receipts deposited. As a result, the Recorder of Deeds does not account for the numerical sequence of receipt numbers assigned by the computerized accounting system or reconcile the individual receipts collected to the individual receipts deposited. In addition, a comparison of the voided receipt reports generated at the time a void transaction occurs to the total number of voided receipts reported on the daily summary collection report is not performed.



Stone County
Management Advisory Report - State Auditor's Findings

To ensure monies received are properly recorded and deposited, and to reduce the risk of loss, theft, or misuse of funds, the Recorder of Deeds should ensure adequate controls are in place to properly account for the numerical sequence of receipt numbers including voided receipts, and reconcile individual receipts collected to individual receipts deposited.

10.2 Physical controls

The Recorder of Deeds does not have adequate physical controls over monies received and her signature stamp.

- During a cash count conducted on August 3, 2015, the Recorder of Deeds indicated a Deputy Clerk in her office failed to take a \$51 deposit (comprised of monies collected after 3 p.m. on July 31, 2015) to the bank and took the monies home with her over the weekend. The monies were deposited on Monday morning, August 3, 2015, just prior to our cash count.
- The Recorder of Deeds does not properly control her signature stamp. She allowed the Chief Deputy in her office to apply the signature stamp to checks, but does not document her review of the use of the stamp. If the Recorder of Deeds is unavailable to sign checks, she should subsequently document her review of checks signed with her signature stamp.

To safeguard against possible loss or misuse of funds and to ensure receipts are properly handled, monies received should be maintained in the Recorder of Deeds' office in a secure location until deposit. In addition, if the Recorder of Deeds is unavailable to sign checks, she should subsequently document her review of documents on which her signature is applied.

Recommendations

The Recorder of Deeds:

- 10.1 Prepare itemized reports and deposit slips, reconcile individual receipts collected to deposits, and account for the numerical sequence of all receipt numbers, including voided receipts.
- 10.2 Ensure monies collected are maintained in a secure location within the Recorder of Deeds' office until deposited, and review use of her facsimile stamp.

Auditee's Response

- 10.1 *A daily report is currently generated at each individual cash station that is reconciled with daily deposits. This is verified by a second individual who creates one deposit for the total five cash stations on a daily basis. Itemized reports are currently available in our software. We use and review reports on a regular basis. We do not print the reports due to the mass of paper it creates and they are easily accessible in our system when needed. We also do an end of the month reconciliation with the bank statement. We will start*



Stone County
Management Advisory Report - State Auditor's Findings

printing, reviewing, and storing these detailed reports for documentation, which include itemized receipts and voids.

- 10.2 *A Friday afternoon marriage license resulting in a deposit of \$51, which was not deposited until Monday, was an isolated incident. I have reminded my staff of the importance of securing the county's monies at all times in our existing locking drawers. Disbursements are made at the end of the month. My deputy writes 9 checks on the same day to the same 9 entities, no more, no less each month. After this disbursement the checkbook is handed to me for review. I do review the use of my signature stamp, however to resolve this issue, I will no longer be using a signature stamp in my office.*

Stone County

Organization and Statistical Information

Stone County is a county-organized, third-class county. The county seat is Galena.

Stone 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 170 full-time employees (including elected officials) and 10 part-time employees on December 31, 2014.

In addition, county operations include a County Highway Commission, Planning and Zoning Board, Senior Citizens' Services Board, a Law Enforcement Restitution Board, and neighborhood improvement districts.

Elected Officials

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

Officeholder	2015	2014
Dennis Wood, Presiding Commissioner	\$	38,040
Mark W. Maples, Associate Commissioner		35,640
Jerry Dodd, Associate Commissioner		35,640
Amy Jo Larson, Recorder of Deeds		54,000
Judy Berkstresser, County Clerk		54,000
Matt Selby, Prosecuting Attorney		132,272
Doug Rader, Sheriff		54,000
Kristi Stephens, County Treasurer		54,000
Rick Stumpff, County Coroner		19,200
Glenda Wendy Metcalf, Public Administrator		54,000
Vicki A. May, County Collector, year ended February 28,	54,000	
Brad Hudson, County Assessor, year ended August 31,		54,000
Rick Kemp, County Surveyor (1)		

(1) Compensation on a fee basis.