



Office of Missouri State Auditor
Nicole Galloway, CPA

Laclede County



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Laclede County

Sheriff's Controls and Procedures	The Bookkeeper does not deposit inmate monies timely. Sheriff's office personnel do not compare reports of month-end liabilities to the reconciled bank balance for the civil account. The Sheriff charges a \$10 flat fee for mileage when serving civil papers, which is not in accordance with state law. The seized property evidence log maintained is not accurate. The Sheriff's office does not charge or collect sales taxes on e-cigarettes sold to inmates, and no sales taxes are remitted to the Department of Revenue.
Property Tax System Changes	Refunds of overpayments related to errors in property tax records are not always properly recorded in the property tax system and reductions in assessed valuations do not always go through the abatement process.
County Collector's Penalty Distributions	The County Collector improperly calculated the distribution of late payment penalties collected from January 1, 2018, to May 31, 2018.
Tax Maintenance Fund	Some disbursements from the county's TMF were not in compliance with uses allowed by state law and/or were not reasonable. The County Collector did not transfer TMF monies in excess of the allowable limit at year-end to the county's General Revenue Fund.
Passwords	The County Assessor, Recorder of Deeds, and Public Administrator have not established adequate password controls to reduce the risk of unauthorized access to computers and data.
Prosecuting Attorney's Accounts Receivable	The Prosecuting Attorney's office does not generate a monthly list of unpaid bad checks and restitution.
Recorder of Deeds' Controls and Procedures	The Recorder of Deeds does not document his review of the daily transaction reports used to reconcile receipts to deposits and does not account for the numerical sequence of receipt numbers.
Senate Bill 40 Board's Budgets	The Senate Bill 40 Board did not approve budgets for the years ended December 31, 2017, and 2018, until April 2018, after our inquiry.
Additional Comments	Because counties are managed by several separately-elected individuals, an audit finding made with respect to one office does not necessarily apply to the operations of another office. The overall rating assigned to the county is intended to reflect the performance of the county as a whole. It does not indicate the performance of any one elected official or county office.

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

*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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NICOLE GALLOWAY, CPA

Missouri State Auditor

County Commission
and
Officeholders of Laclede County

We have audited certain operations of Laclede County in fulfillment of our duties under Section 29.230, RSMo. In addition, McBride, Lock & Associates, LLC, Certified Public Accountants, was engaged to audit the financial statements of Laclede County for the 2 years ended December 31, 2017. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2017. The objectives of our audit were to:

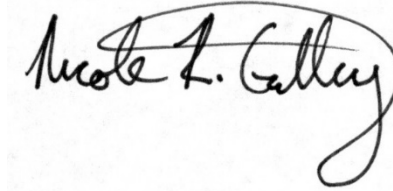
1. Evaluate the county's internal controls over significant management and financial functions.
2. Evaluate the county's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

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 applicable 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 Laclede 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:

Director of Audits:	Randall Gordon, M.Acct., CPA, CGAP
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Laclede County Management Advisory Report State Auditor's Findings

1. Sheriff's Controls and Procedures

Controls and procedures in the Sheriff's office need improvement. The office processed inmate monies, paper service fees, concealed carry weapon permit fees, bonds, and other miscellaneous receipts totaling approximately \$437,500 during the year ended December 31, 2017.

1.1 Deposits

The Bookkeeper does not deposit inmate monies timely. The Bookkeeper removes monies from 2 kiosks for deposit approximately once a month. This results in substantial cash amounts accumulating in the kiosks prior to deposit. For example, \$13,930 received at the lobby kiosk from September 22 through October 14, 2017, was not deposited until October 18, 2017. In addition, \$1,387 received at the booking kiosk and booking area from September 22 through October 14, 2017, was not deposited until October 17, 2017.

Failure to implement adequate depositing procedures increases the risk that loss, theft, or misuse of monies could occur and go undetected.

1.2 Liabilities

Sheriff's office personnel do not compare reports of month-end liabilities to the reconciled bank balance for the civil account. The monthly income summary report and the transaction report listed liabilities totaling \$2,947 at December 31, 2017, and the reconciled bank balance was \$2,297, resulting in a shortage of \$650. Due to personnel changes, a different person began reviewing disbursements and bank reconciliations in March 2018, and identified and corrected an overpayment error from November 2017 that caused the shortage. While procedures over disbursements and bank reconciliations have improved, monthly reports of collections on hand are not compared to the reconciled bank balance to ensure adequate funds are available to pay all liabilities.

Regular identification and comparison of liabilities to the reconciled bank balance is necessary to ensure accounting records are in balance and cash is sufficient to satisfy all liabilities. Differences should be adequately investigated and explained.

1.3 Paper service fees

The Sheriff charges a \$10 flat fee for mileage when serving civil papers, which is not in accordance with state law. The Sheriff collected approximately \$44,000 for civil paper service fees, including mileage, during the year ended December 31, 2017.

Section 57.280, RSMo, provides that the Sheriff be reimbursed for each mile actually traveled to serve any summons, writ, subpoena, or other order of the court. Charging a per-mile reimbursement for service will bring the Sheriff into compliance with state law.

1.4 Seized property

The seized property evidence log maintained is not accurate. During our review of the evidence log and items on hand as of April 2018, we noted cash totaling \$5,424 was recorded on the evidence log, but was not on hand. We



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later determined it had been turned over to the Circuit Clerk in February 2018. The evidence log had not been updated to reflect the disposition of this item.

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 the property. Complete and accurate inventory records should be maintained to ensure seized property is accounted for properly.

1.5 Sales tax

The Sheriff's office does not charge or collect sales taxes on e-cigarettes sold to inmates, and no sales taxes are remitted to the Department of Revenue (DOR). Pursuant to 12 CSR 10-110.955(3)(B), sales by the state of Missouri and its political subdivisions are subject to tax. Therefore, the Sheriff should be charging and collecting sales tax and remitting tax collections to the DOR.

Similar conditions previously reported Recommendations

Similar conditions to sections 1.1, 1.2, and 1.4 were noted in our prior audit report.

The Sheriff:

- 1.1 Ensure monies received are deposited timely.
- 1.2 Prepare a monthly lists of liabilities for the civil account and reconcile it to the reconciled bank balance. Any differences between accounting records and reconciliations should be promptly investigated and resolved.
- 1.3 Ensure civil paper service fees are charged in accordance with state law.
- 1.4 Maintain accurate seized property records and ensure dispositions of seized property are properly recorded.
- 1.5 Contact the DOR for guidance on establishing procedures for charging and collecting sales taxes on e-cigarette sales and ensure all future sales tax collections are remitted to the DOR.

Auditee's Response

- 1.1 *No money was found missing during the auditor's review. The Sheriff's office has implemented new procedures regarding more timely deposits of money received at the kiosks.*
- 1.2 *No money was found missing during the auditor's review. The Sheriff's office staff identified the shortage mentioned in the review, not the auditors, and the shortage was an accounting issue and the money was not missing. The Sheriff's office has adopted new procedures regarding reconciliation of deposits and comparing a monthly list of liabilities to the reconciled balance.*



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- 1.3 *The flat fee for civil process was implemented by the previous Sheriff's administration. The purpose of the flat fee was to try to implement a recommendation from the State Auditor's Office to collect a mileage fee in advance. The procedure was changed on July 1, 2018, and mileage fees are now charged after the service of process.*
- 1.4 *No seized property was found missing by the auditors. The controls over seized property were overhauled at the beginning of the current administration, and best practices were implemented prior to the audit and are under continuous review by the current administration. The money mentioned in the finding was accounted for without issue, and was a data entry issue. Procedures for spot audits of the property room have been implemented.*
- 1.5 *This is under current legal review as to whether the Sheriff's office is required under state statute and the state code of regulations to collect the tax. If legal counsel agrees with the auditor's interpretation, the Sheriff's office will remit the tax money on future sales.*

2. Property Tax System Changes

Refunds of overpayments related to errors in property tax records are not always properly recorded in the property tax system and reductions in assessed valuations do not always go through the abatement process. If an error in a property tax record resulting in an overpayment is identified after the related tax has been paid, it is processed in one of the following methods:

- If the taxpayer does not request a refund, the County Assessor adjusts the assessed value of the property in the subsequent tax year so that the tax liability is reduced to offset the amount of the overpayment, and enters a note into the tax system to verify the accuracy of the assessed value in the following year. However, a refund check should be issued by the County Collector for tax overpayments instead of the County Assessor changing assessed valuations to lower a future payment.
- If the taxpayer requests a refund for the overpayment, the County Assessor sends a letter to the County Collector indicating the error and requesting a refund to the taxpayer. The County Collector issues the refund and makes a manual adjustment to a monthly settlement to reduce monthly distributions by the amount of the refund. These refunds are not presented to the County Commission for abatement. For example, a taxpayer was issued a \$1,580 refund on April 27, 2016, for taxes overpaid during the past 5 years. The County Assessor corrected the assessed valuation beginning in tax year 2016, but did not prepare an abatement order for the prior 5 years. As a result, the County Commission did not review and approve an abatement order for the erroneous assessment.



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According to the County Collector's annual settlement for the year ended February 28, 2018, distributions for these types of refunds totaled approximately \$6,200.

The lack of independent verification and approval of changes in the property tax system significantly increases the risk of intentional and unintentional errors and omissions to the property tax books. Presenting abatement orders to the County Commission provides an independent review of changes made to the property tax system and helps ensure these changes are proper.

Sections 137.260 and 137.270, RSMo, assign responsibility to the County Clerk for making corrections to the tax books with the approval of the County Commission. Section 53.030, RSMo, requires the County Assessor to take an oath to assess property at what the official believes to be the actual cash value, and no provision of law permits the County Assessor to change the assessment based on overpayment of tax. Making adjustments to assessed valuations to satisfy overpayments increases the risk of improper assessments in future years and loss of tax revenues.

Recommendation

The County Assessor discontinue the practice of changing assessed valuations for subsequent billings when overpayments occur and present abatement orders to the County Commission for correction of all erroneous assessments.

Auditee's Response

The County Assessor's office has discontinued the practice of changing assessed valuations for subsequent billings when overpayments occur. The County Commission will be presented with abatement orders for correction of all erroneous assessments.

3. County Collector's Penalty Distributions

The County Collector improperly distributed late payment penalties collected from January 1, 2018, to May 31, 2018. The County Collector did not change the penalty distribution calculation when the penalty increased from 7 percent to 9 percent on January 1, 2018, in accordance with state law. Due to this oversight, the distribution to the County Employees' Retirement Fund was calculated as three-sevenths of late payment collections but should have been calculated as five-ninths. As a result, \$14,064 was under distributed to the County Employees' Retirement Fund, and the Tax Maintenance and General Revenue Funds were each over distributed \$7,032.

Effective January 1, 2018, the penalty for late payment authorized under Section 52.290.1, RSMo, increased to 9 percent and provides for the penalty to be distributed as follows: two-ninths to the General Revenue Fund, two-ninths to the Tax Maintenance Fund, and five-ninths to the County Employees' Retirement Fund. To ensure all penalties are properly distributed and to help detect errors timely, penalties collected and distributed should be periodically reviewed and recalculated for accuracy.



Recommendation

The County Collector ensure the distribution of penalties is calculated accurately and correct the distributions made in error.

Auditee's Response

According to your correspondence to begin the audit and your correspondence for the audit exit, this audit was related to the time frame for the year ended December 31, 2017.

The penalty distribution inaccuracy did not occur and was not discovered until after the time frame of your audit. The calculation was discovered and corrected after the local exit from your field workers. Other counties that use the same monthly settlement software were notified to remedy the differences. This finding should be omitted or used on the next audit cycle if you deem it necessary.

Auditor's Comment

Our audit communication memo provided to the County Collector at the beginning of the audit (dated March 12, 2018), stated our audit included, but was not necessarily limited to, the year ended December 31, 2017. The County Collector corrected the calculation for future penalty distributions after we identified the error and brought it to his attention. However, the distribution errors noted in the finding still need to be corrected to ensure compliance with state law.

4. Tax Maintenance Fund

Controls over the management and use of Tax Maintenance Fund (TMF) monies need improvement. By law, the TMF is to be used for additional administrative or operational costs related to the office of the County Collector. During the year ended December 31, 2017, disbursements totaled approximately \$25,800 from the TMF.

4.1 Disbursements

Some disbursements from the county's TMF were not in compliance with uses allowed by state law and/or were not reasonable.

- The County Collector paid approximately \$1,900 for 4 computers in July 2017, and gave the computers to other county offices approximately 2 months later after he had purchased 4 more computers. The other county offices did not reimburse the TMF for the cost of these computers.
- The County Collector paid approximately \$2,000 for a security system installed throughout the courthouse that primarily benefitted other county offices. The cost of this system was not allocated among all county offices benefiting from the system.

Section 52.315, RSMo, requires TMF monies be expended for additional administration and operation costs of the County Collector's office. Because the purchases listed above were primarily for the benefit of other county offices and not related to costs or expenses incurred in the office of the County Collector, the disbursements are not an appropriate use of TMF monies.



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4.2 Balance over limit

The County Collector did not transfer TMF monies in excess of the allowable limit at year-end to the county's General Revenue Fund. As of December 31, 2017, the balance of the TMF was \$110,560, which exceeds the County Collector's prior year's approved budget of \$108,776 by \$1,784.

Section 52.317.1, RSMo, sets limits for the TMF balance as of December 31 each year. In all counties other than first class counties, which collect more than four million dollars, the balance shall be limited to an amount equal to the previous year's approved budget for the office of the County Collector. Any moneys remaining in the TMF as of December 31 each year that exceed the established limits shall be transferred to the county's general revenue by January 15 of the following year.

Recommendations

The County Collector:

- 4.1 Ensure future disbursements from the TMF are in compliance with statutory provisions. In addition, the TMF should be reimbursed from the applicable fund(s) for the improper disbursements benefiting other county offices.
- 4.2 Review the balance of the TMF as of December 31 each year and disburse funds in excess of the allowable limit to the county's General Revenue Fund in accordance with state law.

Auditee's Response

- 4.1 *The County Collector finds the auditor to be incorrect and strongly disagrees with its findings. The primary purchase of the computers was for the County Collector's office and in compliance with Section 52.315, RSMo. It was discovered upon receipt of this purchase that these lacked the technology and hardware for the purpose intended. The County Collector's office did the reasonable and responsible thing to properly provide other offices with these computers that have a direct benefit to this office, and therefore, was in compliance with state statute. At the present time, all County Commissioners have computers that have a direct result of this practice.*

The County Collector strongly disputes this finding. The County Collector's office found it curious that the auditor did not address Section 52.315.3, RSMo, "The collector has the sole responsibility for all expenditures made from the tax maintenance fund and shall approve all expenditures from such fund. All such expenditures from the tax maintenance fund shall not be used to substitute for or subsidize any allocation of county general revenue for the operation of the office of collector." The County Collector's general revenue budget only provides for salaries and mileage/training. In the year ending December 31, 2017, the TMF had expenditures that clearly were for the operation of the County Collector's office and the County



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did not reimburse the fund. These expenditures included \$4,960 for the County Collector's software, \$1,010 for information technology and hardware setup, \$4,956 for office supplies, \$3,000 for website and web-based payment portal, \$10,470 for equipment and installation, along with many others that were office related. The TMF has transferred to the General Revenue Fund \$20,000 since your previous audit period for expenditures that have a direct impact to the operation of the County Collector's office and there were no reimbursements to the TMF and also no mention of this in your findings.

4.2 *The County Collector will review the balance of the TMF as of December 31 each year and disburse funds in excess of the allowable limit to the county's General Revenue Fund in accordance with state law.*

Auditor's Comment

4.1 The items indicated in the finding benefiting other county offices are not administrative or operating costs of the County Collector's office and the TMF should be reimbursed from the applicable fund for the improper disbursements benefiting other county offices. In addition, the County Collector's contends that the county used the TMF to subsidize allocations from the General Revenue Fund. However, the County Collector's approved budget in the General Revenue Fund has increased in each of the last 3 years and for 2018 the County Collector's approved budget in the General Revenue Fund was higher than the original budget request submitted by the County Collector. Thus, the County Commission is not using the TMF to subsidize the General Revenue Fund.

5. Passwords

The County Assessor, Recorder of Deeds, and Public Administrator 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.

Passwords are required to authenticate access to computers. The security of computer passwords is dependent on keeping them confidential. However, since passwords do not have to be periodically changed by employees in these offices, there is less assurance they 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 and changed periodically to reduce the risk of a compromised password and unauthorized access to and use of computers and data.



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Recommendation

The County Commission work with other county officials to require employees maintain confidential passwords that must be periodically changed.

Auditee's Response

The County Assessor provided the following response:

Passwords in the County Assessor's office are now periodically changed and kept confidential.

The Recorder of Deeds provided the following response:

All the computers in the Recorder of Deeds' office, except the public computers, now have a scheduled password change which is done every 180 days.

The Public Administrator provided the following response:

During the fieldwork pertaining to the audit of Laclede County, Missouri for the year ended December 31, 2017, it was brought to the Public Administrator attention the necessity of having a policy and procedure regarding the changing of passwords for our computer system.

At the time of the discussion, the Public Administrator immediately incorporated a policy to require all passwords be changed approximately every 90 days. All employees will change their passwords every quarter.

The County Commission provided the following response:

The County Commission will work with office holders to ensure passwords are changed periodically and kept confidential.

6. Prosecuting Attorney's Accounts Receivable

Improvement is needed to better monitor and pursue collection of receivables. The Prosecuting Attorney's office does not generate a monthly list of unpaid bad checks and restitution. As a result, the amount of unpaid receivables is unknown and the need for follow up on specific cases may not be identified timely.

A complete and accurate list of unpaid bad checks and restitution would allow the office personnel to more easily review amounts due, take appropriate steps to ensure amounts due are collected, and determine if any amounts are uncollectible.

A similar condition was noted in our prior audit report.

Recommendation

The Prosecuting Attorney establish procedures to monitor and collect accounts receivable.



Auditee's Response

Typically, individuals who owe money to crime victims are placed on probation with a specific condition that the individual pay restitution. The Prosecuting Attorney believes that it is a function of the probation provider to make sure that the person being supervised is paying restitution as ordered by the court. However, per your recommendation, the Prosecuting Attorney is now working more closely with the probation provider so that if restitution is not paid as ordered, the court is notified in a timely manner so the court can take any action the court deems appropriate.

As to bad checks, the Bad Check Clerk manually reviews the check referrals monthly to determine what action needs to be taken. Per your recommendation, the Bad Check Clerk will generate a report from our case management system to compare with the manual review she currently makes to ensure that checks are being processed and prosecuted in a timely manner.

7. Recorder of Deeds' Controls and Procedures

Controls and procedures in the Recorder of Deeds' office need improvement. The office collected approximately \$270,000 for recording documents such as marriage licenses and deeds, passport fees, and other miscellaneous receipts during the year ended December 31, 2017.

The Recorder of Deeds does not document his review of the daily transaction reports used to reconcile receipts to deposits. In addition, office personnel do not account for the numerical sequence of receipt (invoice) numbers automatically generated by the accounting system. We noted 10 missing receipt numbers during our review of 20 daily transaction reports.

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

Recommendation

The Recorder of Deeds perform a documented review of the accounting records and account for the numerical sequence of all receipt numbers.

Auditee's Response

Our information technology vendor was contacted to program our system to not allow invoices to be deleted. This task was finished August 28, 2018. A daily report of the invoice numbers is now being printed and the review is documented and kept on file.

The invoices were mistakenly deleted because there was all new personnel in the office. They would go into the invoicing system by mistake thinking it was our indexing system. When they realized they were in the wrong system, they simply deleted the invoice.

8. Senate Bill 40 Board's Budgets

The Senate Bill 40 Board did not approve budgets for the years ended December 31, 2017, and 2018, until April 2018, after our inquiry. These budgets were on file in the Board's records; however, they had not been forwarded to the State Auditor's Office as of August 29, 2018.



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Budget documents are an essential tool for the efficient management of finances and should be prepared annually at the beginning of each fiscal year. In addition, Section 50.740, RSMo, requires budgets to be submitted to the State Auditor's Office.

Recommendation

The Senate Bill 40 Board should ensure budgets are approved and submitted to the State Auditor's Office in a timely manner as required by state law.

Auditee's Response

The Senate Bill 40 Board will ensure budgets are approved and submitted in a timely manner.

Laclede County

Organization and Statistical Information

Laclede County is a county-organized, third-class county. The county seat is Lebanon.

Laclede 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. In addition to elected officials, the county employed 113 full-time employees and 13 part-time employees on December 31, 2017.

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

Elected Officials

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

Officeholder	2018	2017
Danny Rhoades, Presiding Commissioner	\$	32,984
Joe Pickering, Associate Commissioner		30,297
Darrell Pollock, Associate Commissioner		30,297
Lynn Stowe, Recorder of Deeds		47,498
Glenda Mott, County Clerk		47,498
Jon Morris, Prosecuting Attorney (1)		141,046
David Millsap, Sheriff		51,740
Jean Cook, County Treasurer		47,498
Steve Murrell, County Coroner		16,557
Karen Guinn, Public Administrator		46,567
Steve Pickering, County Collector (2), year ended February 28,	67,145	
Johnny North, County Assessor, year ended August 31,		46,329
Steve Mathis, County Surveyor (3)		

(1) Includes \$4,028 of back pay due to a raise that was received in 2016, but not issued until January 2017.

(2) Includes \$19,560 of commissions earned for collecting city property taxes.

(3) Compensation on a fee basis.