

The seal of the Missouri State Auditor is circular and features a central figure holding a scale and a sword. The text around the seal reads "SEAL OF THE STATE AUDITOR" at the top, "JUSTICE WE STAND DIVIDED" in the middle, and "1820 MISSOURI 1892" at the bottom.

Nicole Galloway, CPA

Missouri State Auditor

DeKalb County

Report No. 2020-086

November 2020

auditor.mo.gov



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of DeKalb County

<p>Sheriff's Controls and Procedures</p>	<p>The Sheriff has not adequately segregated accounting duties and does not ensure adequate supervisory review of detailed accounting and bank records is performed. The Sheriff's office does not timely disburse fees and other receipts to the County Collector-Treasurer and has not established adequate controls and procedures over seized property. The Office Administrator had not tracked the composition of receipts until the last 2 weeks of 2019, after audit staff discussed this issue with her.</p>
<p>Prosecuting Attorney Controls and Procedures</p>	<p>The Prosecuting Attorney has not adequately segregated accounting duties and does not ensure adequate supervisory review of detailed accounting and bank records is performed. He also does not ensure a monthly list of liabilities for the office's main bank account is reconciled to the bank balance and has not established procedures to routinely follow up on outstanding checks.</p>
<p>Daviess-DeKalb Regional Jail</p>	<p>The Daviess-DeKalb Regional Jail Commission budget prepared for the year ended December 31, 2019, did not contain all statutorily required elements.</p> <p>The Commissary Manager does not account for the numerical sequence of receipt numbers assigned by the commissary/inmate software system. In addition, credit card payments received are not reconciled to deposits on the bank statement. The Commissary Manager does not prepare adequate bank reconciliations for the inmate/commissary account. In addition, a monthly list of liabilities is not prepared to reconcile to the account balance.</p> <p>The jail does not have adequate procedures to ensure all inmate account balances are refunded upon release. The jail does not have procedures to routinely follow up on reconciling items identified in the bank reconciliations for the operating and payroll bank accounts. Commissary inventory records also are not accurate.</p>
<p>Sunshine Law</p>	<p>The County Commission did not make specific reference to the section of law allowing the closure of Commission meetings when voting to go into a closed session for all 3 closed meetings held during the year ended December 31, 2019.</p>
<p>Capital Assets</p>	<p>The county does not have procedures in place to identify capital asset purchases and dispositions throughout the year. In addition, county officials have not conducted annual physical inventories or provided inventory lists to the County Clerk as required. As a result, the county's capital asset records are not complete and up to date.</p>

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 **Good**.*

*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 DeKalb County

We have audited certain operations of DeKalb County in fulfillment of our duties under Section 29.230, RSMo. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2019. The objectives of our audit were to:

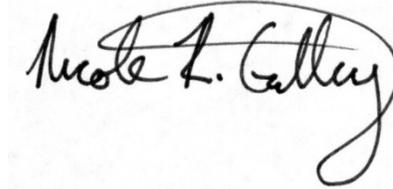
1. Evaluate the county's internal controls over significant management and financial functions.
2. Evaluate the county's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

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 control that is significant to the audit objectives and assessed the design and implementation of such internal control to the extent necessary to address our audit objectives. 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 DeKalb 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:	Kelly Davis, M.Acct., CPA, CFE
Audit Manager:	Todd M. Schuler, CPA Lori Melton, M.Acct., CPA
In-Charge Auditor:	Richard Stuck
Audit Staff:	John-Henry T. Jarwood, MBA, CFE Jacob Thompson

DeKalb County Management Advisory Report State Auditor's Findings

1. Sheriff Controls and Procedures

Controls and procedures in the Sheriff's office need improvement. The Sheriff's office processed receipts for civil paper service, concealed carry weapon permits, and other miscellaneous receipts totaling approximately \$33,000 through the fee account and bond receipts totaling approximately \$66,000 through the bond account during the year ended December 31, 2019.

1.1 Segregation of duties

The Sheriff has not adequately segregated accounting duties and does not ensure adequate supervisory review of detailed accounting and bank records is performed. The Office Administrator is responsible for receipting payments, making disbursements and deposits, reconciling the bank account, and performing various duties associated with bonds. The Sheriff does not review accounting records to ensure payments received have been properly recorded, deposited, and disbursed to the appropriate parties.

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

1.2 Disbursements

The Sheriff's office does not timely disburse fees and other receipts to the County Collector-Treasurer. Office personnel turned over August 2019 fees (\$2,321) on October 8, 2019, September 2019 fees (\$2,005) on November 8, 2019, October 2019 fees (\$3,243) on December 13, 2019, and January 2020 fees (\$3,164) on March 12, 2020.

Section 50.370, RSMo, requires all county officials who receive fees or any other remuneration for official services to pay this money monthly to the County Collector-Treasurer. Section 50.380, RSMo, provides that any county officer that fails to pay fees or other remuneration to the treasurer timely may be subject to penalties for such failure.

1.3 Seized property

The Sheriff's office has not established adequate controls and procedures over seized property. A complete and accurate seized property inventory listing is not maintained and a physical inventory of seized property has not been performed. In addition, the Sheriff does not periodically review cases and dispose of related seized property items. Some seized property has been held for more than 10 years.

Two different logs are used to track seized property, and neither of the logs is accurate or complete. Items obtained since 2017 are maintained in one log and items obtained prior to 2017 are maintained in the other log.



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We tested 11 seized property items and identified 2 items in the evidence room not included on the seized property logs. One of the items was a handgun. The evidence officer could locate no records regarding why the office held the gun as seized property.

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 control records should be maintained, and periodic physical inventories performed with the results compared to inventory records to ensure seized property is accounted for properly. The use of multiple logs to track seized property is cumbersome and reduces the assurance that all information is accurately recorded and accounted for properly. Section 542.301, RSMo, provides the requirements for the disposition of seized property that has not been forfeited or returned to the claimant.

1.4 Receipting

The Office Administrator began recording the composition of receipts on the one-write receipt book during last 2 weeks of 2019, after audit staff discussed this issue with her. Prior to that, the composition of receipts had not been tracked. Without the composition of receipts, the Office Administrator cannot reconcile the composition of receipts to composition of deposits.

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

Similar conditions previously reported Recommendations

Similar conditions to sections 1.1 and 1.3 were noted in our prior audit report.

The Sheriff:

- 1.1 Segregate accounting duties or ensure adequate independent or supervisory reviews of detailed accounting and bank records are performed and documented.
- 1.2 Disburse fees and other receipts to the County Collector-Treasurer monthly in accordance with state law.
- 1.3 Maintain a complete and accurate seized property evidence log, and ensure a periodic inventory is conducted and reconciled to the seized property evidence log, and investigate any differences. The Sheriff should also make timely and appropriate dispositions of seized property in accordance with state law.
- 1.4 Maintain adequate records for receipting and reconciling payments received. Such records would include reconciling the composition of



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Auditee's Response

- receipts to the composition of deposits and ensuring the method of payment is accurately documented on all receipt slips.
- 1.1 *We are in the process of implementing a system to help ensure accountability.*
 - 1.2 *We are trying to expedite the turnover process to avoid issues in the future.*
 - 1.3 *We have appointed an evidence officer and have updated the seized property logs. We plan to conduct an annual inventory of seized property. We are currently working with the Prosecuting Attorney and Judge to determine which property can be disposed.*
 - 1.4 *We have instituted new policies to ensure the method of payment is included on all receipts and then to reconcile those receipts to the composition of deposits.*

2. Prosecuting Attorney Controls and Procedures

Controls and procedures in the Prosecuting Attorney's office need improvement. The office collected approximately \$34,000 for bad check and restitution fees and restitution during the year ended December 31, 2019.

2.1 Segregation of duties

The Prosecuting Attorney has not adequately segregated accounting duties and does not ensure adequate supervisory review of detailed accounting and bank records is performed. The Office Manager is responsible for receipting and recording payments received; preparing deposits; preparing disbursements; and performing bank reconciliations. The Prosecuting Attorney does not review accounting records to ensure payments received have been properly recorded, deposited, and disbursed to the appropriate parties.

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

2.2 Liabilities

The Prosecuting Attorney does not ensure a monthly list of liabilities for the office's main bank account is reconciled to the bank balance. The liabilities for the Prosecuting Attorney's main bank account was \$1,639 at December



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31, 2019. The reconciled bank balance was \$2,199 at that date, leaving an unidentified balance of \$560.

Monthly lists of liabilities should be reconciled to the available cash balance to ensure sufficient cash is available for the payment of amounts due and all money in the bank can be identified. Prompt follow up on discrepancies is necessary to resolve errors. In addition, various statutory provisions provide for the disposition of unidentified money.

2.3 Outstanding checks

The Prosecuting Attorney has not established procedures to routinely follow up on outstanding checks. As of December 31, 2019, 12 checks (\$1,266) had been outstanding for more than a year with 4 (\$899) outstanding more than 3 years.

Procedures to routinely follow up on outstanding checks are necessary to prevent the accumulation of money in the account and ensure the checks are appropriately reissued to the payee or the money is disbursed as otherwise provided by state law.

Recommendations

The Prosecuting Attorney:

- 2.1 Segregate accounting duties or ensure adequate independent or supervisory reviews of detailed accounting and bank records are performed and documented.
- 2.2 Reconcile the list of liabilities to the reconciled bank balance monthly. Any differences should be promptly investigated and resolved. Any unidentified money should be disposed of in accordance with state law.
- 2.3 Establish procedures to routinely investigate outstanding checks. Old outstanding checks should be voided and reissued to payees that can be readily located. If payees cannot be located, the money should be disposed of in accordance with state law.

Auditee's Response

- 2.1 *The Prosecuting Attorney has and will continue to deposit all the money orders and certified checks received and assist in the preparation of the disbursements. The Prosecuting Attorney's office does not accept cash, so these are the only two forms of payment that are received.*

In January of 2019, the Prosecuting Attorney's office switched from an Excel management system to QuickBooks. The Prosecuting Attorney will continue to review each reconciliation and initial these records every month, as was previously done before switching to QuickBooks. In addition, the Prosecuting Attorney will conduct a



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quarterly review of the payments in relation to their respective case files.

2.2 *In January of 2019, the Prosecuting Attorney's office switched from an Excel management system to QuickBooks. Before this switch, the account zeroed out, however currently the new management system appears to show an unidentified balance of \$560. We believe this was a data entry error that occurred when we switched systems, and the office is diligently working to determine the source of this error and fix it. The Prosecuting Attorney will review the reconciled bank balances monthly and any discrepancies will be immediately investigated and resolved.*

2.3 *The Prosecuting Attorney's Office will review all outstanding checks quarterly. We will either call or send a letter to all victims who have not cashed their checks and urge them to do so promptly. Any outstanding checks will be dispersed as provided by state law after three years.*

The 4 checks that have been outstanding for over three years will be turned over to the state.

3. Daviess-DeKalb Regional Jail

Controls and procedures in the Daviess-DeKalb Regional Jail need improvement.

3.1 Budget

The Daviess-DeKalb Regional Jail Commission budget prepared for the year ended December 31, 2019, did not contain all required elements. The budget document did not include a budget message, actual or budgeted amounts for the 2 preceding years, beginning and ending fund balances, debt amortization, or a budget summary.

Section 67.010, RSMo, requires the budget to present a complete financial plan for the ensuing budget year and sets specific guidelines for the information to be included in the budget. A complete and well-planned budget, in addition to meeting statutory requirements, can serve as a useful management tool by establishing specific financial expectations for jail operations. It also assists in informing the public about jail operations and current finances. Proper monitoring is necessary for the budget to be an effective management tool and to comply with state law.

3.2 Receipting, recording, and depositing

The Commissary Manager does not account for the numerical sequence of receipt numbers assigned by the commissary/inmate software system. In addition, credit card payments received are not reconciled to deposits on the bank statement. As a result, there is no assurance all money collected is



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properly receipted, recorded, and deposited and all credit card payments have been posted accurately to inmate accounts.

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

3.3 Bank reconciliations and liabilities

The Commissary Manager does not prepare adequate bank reconciliations for the inmate/commissary account. In addition, a monthly list of liabilities is not prepared to reconcile to the inmate/commissary account balance. The bank statement balance as of December 31, 2019 was \$40,158. A Statement Reconciliation Report is prepared using the computerized accounting system each month and includes individual checks and deposits that have cleared the bank during the month. However, outstanding checks, deposits in transit, and other reconciling items are not included on the report and the Commissary Manager does not perform other procedures to determine these amounts. At our request, the Jail Director generated a list of inmate balances (liabilities) as of December 31, 2019, totaling \$6,926.

Performing adequate monthly bank reconciliations helps ensure accurate records are kept and increases the likelihood errors will be identified. Monthly lists of liabilities should be prepared and reconciled to the available cash balance to ensure sufficient cash is available for the payments of amounts due and all monies in the bank can be identified. Prompt follow up on discrepancies is necessary to resolve errors. In addition, various statutory provisions provide for the disposition of unidentified money.

3.4 Inactive inmate account balances

The Daviess-DeKalb Regional Jail does not have adequate procedures to ensure all inmate account balances are refunded upon release. Jail administrative staff provide a debit card with the inmate account balance to the inmate upon release unless the inmate is transferred to another agency or the Missouri Department of Corrections (DOC). In those instances, a check is mailed to the other agency or DOC for the inmate. However, if deposits to the inmate account are pending at the time of release these amounts are not included in the account balance and not included in the amount disbursed through a debit card or check and the jail continues to hold this money. As of December 31, 2019, the regional jail held \$1,297 for 248 former inmates in the inmate account.

Follow up on inactive accounts is necessary to ensure remaining balances are appropriately disbursed to former inmates or as otherwise provided by state law. In addition, establishing procedures to refund an inmate all of his/her money upon release will allow the regional jail to more adequately safeguard any money being held and reduce the risk of loss, theft, or misuse of funds.

3.5 Outstanding items

The Daviess-DeKalb Regional Jail does not have procedures to routinely follow up on reconciling items identified in the bank reconciliations for the



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operating and payroll bank accounts. Our review of the December 31, 2019, bank reconciliations for the operating and payroll bank accounts found:

- The operating account had 3 checks (\$107) outstanding more than 4 years, with one issued in 2010.
- The payroll account had 15 checks (\$1,032) outstanding more than a year, with 7 (\$832) outstanding more than 4 years.
- The payroll account had 6 other adjustments (\$387) outstanding for more than 6 months in the accounting system. These adjustments related to adjusting entries made for checks that had been voided and reissued. No one could explain why the adjustments had not cleared in the accounting system.

Procedures to routinely follow up on reconciling items are necessary to prevent the accumulation of money in the account and ensure accounting records are accurate and old outstanding checks are reissued to the payee or the money disbursed as otherwise provided by state law.

3.6 Commissary inventory

Commissary inventory records are not accurate. The manager in charge of commissary items does not maintain accurate records of inventory purchased, sold, and remaining on hand. Also, the Commissary Manager does not document her periodic physical inventory counts and no one reviews her changes to inventory records. In addition, the jail does not maintain an inventory of e-cigarettes. We performed a test of 9 commissary items and determined the quantity on hand did not agree to the inventory records for 7 of the items tested (78 percent). For 5 items the number on hand exceeded the number listed in the inventory records. For 4 of the 7 items the difference was 1 to 3 units.

Loss, theft, or misuse of the commissary inventory may go undetected without adequate inventory records and procedures. Detailed inventory records are necessary to adequately account for commissary inventory. Correcting inventory records is necessary to ensure accuracy; however, review and approval of all changes is necessary to ensure commissary items and related money is properly recorded and handled.

Recommendations

The County Commission work with the Daviess-DeKalb Regional Jail Board to:

- 3.1 Prepare annual budgets that contain all information required by state law.



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- 3.2 Ensure the numerical sequence of system-assigned receipt numbers is accounted for properly. In addition, ensure credit card transactions are reconciled to the credit card transaction reports and deposits.
- 3.3 Ensure adequate monthly bank reconciliations are prepared using outstanding checks, deposits in transit, and other reconciling items. In addition, the regional jail should prepare a monthly list of liabilities and reconcile the listing to the available cash balance. Any differences between accounting records and reconciliations should be promptly investigated and resolved.
- 3.4 Improve procedures so that inmates receive their entire remaining balance upon release. In addition, the regional jail should attempt to resolve unclaimed balances of inactive inmate accounts. If the payee cannot be located, the money should be disbursed in accordance with state law.
- 3.5 Establish procedures to routinely investigate reconciling items. Old outstanding checks should be voided and reissued to payees that can be readily located. If payees cannot be located, the money should be disbursed in accordance with state law.
- 3.6 Maintain accurate commissary transaction records and reconcile these records to inventory purchased and sold. In addition, ensure someone performs an independent review of changes to inventory records.

Auditee's Response

- 3.1 *We have already began changing and conforming with Section 67.010, RSMo. It will be ready for our next budget report for the Board to review on the 2021 budget.*
- 3.2 *We are working with representatives from the commissary software vendor and the Commissary Manager to resolve these issues.*
- 3.3 *In order for the account to be reconciled correctly, multiple reports are required and we are working on this issue.*
- 3.4 *We are working on correcting and closing the inactive accounts. This is being monitored and processed according to state law.*
- 3.5 *In the future we will routinely review and process outstanding checks as per the recommendations of the audit. A payroll software update has resolved the liability adjustment issue.*
- 3.6 *We will maintain accurate commissary records by following the guidelines recommended by the audit.*



4. Sunshine Law

The County Commission did not make specific reference to the section of law allowing the closure of Commission meetings when voting to go into a closed session for all 3 closed meetings held during the year ended December 31, 2019.

Section 610.022, RSMo, requires public bodies announce the specific reasons allowed by law for going into a closed session and to enter the reason into the minutes. Section 610.020.7, RSMo, requires minutes of meetings be maintained as a record of business conducted and to provide an official record of actions and decisions.

Recommendation

The County Commission ensure the specific section of law allowing the meeting to be closed is announced publicly and recorded in the minutes when the county commission holds a vote to close a meeting.

Auditee's Response

As County Clerk and the Official Record Keeper of the minutes, I will work with the County Commission to ensure that the statute pertaining to closed meetings will be noted in the minutes if a closed meeting is needed.

5. Capital Assets

Procedures and records to account for county property are not adequate. The county does not have procedures in place to identify capital asset purchases and dispositions throughout the year. In addition, county officials have not conducted annual physical inventories or provided inventory lists to the County Clerk as required. As a result, the county's capital asset records are not complete and up to date.

Adequate capital asset records and procedures are necessary to ensure effective internal controls, meet statutory requirements, and provide a basis for determining proper insurance coverage. Procedures to track capital asset purchases and dispositions throughout the year and compare to physical inventory results would enhance the county's ability to account for capital assets and potentially identify unrecorded additions and dispositions, identify obsolete assets, and deter and detect theft of assets. Section 49.093, RSMo, provides that the officer or his/her designee of each county department is responsible for performing annual inspections and inventories of county property used by his/her department and for submitting an inventory report to the County Clerk.

Recommendation

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

Auditee's Response

The Commission and County Clerk will work with other county officials to ensure that complete and accurate records of all inventories are maintained.

DeKalb County

Organization and Statistical Information

DeKalb County is a township-organized, third-class county. The county seat is Maysville.

DeKalb 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 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 had 27 full-time employees and 6 part-time employees on December 31, 2019. The townships maintain county roads.

In addition, county operations include the Daviess-DeKalb Regional Jail, Senate Bill 40 Board, and Senior Citizens' Services Board. The jail board includes the presiding county commissioners of DeKalb and Daviess Counties as well as the sheriff of each county. The county is a member of the ACCD 911 system, which includes the counties of Andrew, Caldwell, Clinton, and DeKalb and the City of Cameron. The DeKalb County Collector-Treasurer and County Clerk maintain the financial records for the ACCD 911 system.

Elected Officials

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

Officeholder	2020	2019
Kyle Carroll, Presiding Commissioner	\$	31,556
Garry McFee, Eastern District Commissioner		29,396
Kyle White, Western District Commissioner		29,396
JoAnn Marshall, Recorder of Deeds		44,540
Melissa Meek, County Clerk (1)		49,540
Erik C. Tate, Prosecuting Attorney		140,666
Andy Clark, Sheriff		49,360
Heath Turner, County Coroner		14,880
Connie Bray, Public Administrator		20,000
Jessica Lee, County Collector-Treasurer (1)(2), year ended February 29,	57,652	
Tanya Zimmerman, County Assessor, year ended August 31,		44,540

(1) Includes \$5,000 salary paid by the ACCD 911 System.

(2) Includes \$7,905 of commissions earned for collecting city property taxes.