



Susan Montee, CPA
Missouri State Auditor

Barton County



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Office of
Missouri State Auditor
Susan Montee, CPA

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The following findings were included in our report on Barton County:

Undercover drug buy monies totaling \$2,500 could not be accounted for by the Sheriff. The Sheriff did not always record drug and information buy monies returned to him on the drug buy ledger or in drug buy receipt books, and it appears questionable why the Sheriff did not use the drug buy monies on hand since 2006 to purchase drugs. The Sheriff maintains exclusive control of the drug buy monies and related records. Activity reports, evidence records, and lab reports were not retained for all drug buys made, and a log of drug buy evidence and seized property is not maintained by the Sheriff.

Bids were not solicited for some items nor was bid documentation always retained for various purchases. The county did not always enter into formal written agreements and improvements are needed in the records and procedures relating to weather radio sales. Food purchases for a retirement banquet did not appear to be a prudent use of public monies. The county has not established formal policies and procedures for the use of the county's 50 credit cards.

Fuel tickets are not always submitted from employees of the Sheriff's office, and as a result, fuel tickets are not reconciled with monthly fuel bills. In addition, vehicle mileage and fuel usage logs maintained by the Sheriff's office are not reconciled to fuel purchases. The county allows a deputy who resides outside the county to commute to and from work in a county-leased patrol truck and the amount of personal (commuting) mileage is not maintained for the deputy's vehicle or reported on the deputy's W-2 form as compensation. In addition, the county has not developed a formal written policy regarding cellular phone usage, or guidelines to determine whether a cellular phone is needed or of benefit to the county. Charges were incurred for text, picture, and video messaging; however, cellular phone plans of the Sheriff's office do not provide for these features, and several personal calls were noted during our review of a cellular phone bill.

Adequate reviews of employees' timesheets were not always performed by the County Clerk's office or by the employees' supervisory official, and as a result, numerous errors were unidentified. Centralized records of vacation leave, sick leave or compensatory time earned, taken, or accumulated are not maintained by the County Clerk's office on a monthly basis. Time sheets prepared by employees of the Sheriff's office were not always signed by the Sheriff. In addition, overtime worked for a grant was not recorded on some deputies' timesheets, the deputies were paid in excess of the regular overtime rate, and overtime was not processed through the county payroll system. As a result, payments were not reported on the deputies' W-2 forms and payroll deductions were not withheld from the payments. The county allowed an employee to share (transfer) a portion of his leave with another county employee.

(over)

YELLOW SHEET

Minutes are not prepared for the closed session of County Commission meetings, and some issues discussed in closed meetings did not appear to be allowable per the Sunshine Law. The county does not have a formal policy regarding public access to county records.

Neither the County Commission nor the County Clerk reviews the activities of the County Collector-Treasurer. The County Clerk does not maintain an account book or other records summarizing property tax transactions and changes and does not prepare or verify the accuracy of the current or delinquent tax books.

Annual settlements were not prepared by the County Collector-Treasurer consistently from year to year and the County Collector-Treasurer did not always file her annual settlement in a timely manner. The County Collector did not correctly distribute current and delinquent tax commissions for the year ended February 28, 2008, resulting in approximately \$33,500 being owed to the various political subdivisions. Proposition C ratios were not used to calculate the county's withholdings on taxes collected and distributed. In addition, the County Collector-Treasurer withheld \$600 from interest earnings to establish change funds, and some protested taxes were not disbursed in a timely manner.

Accounting duties are not adequately segregated in the Sheriff's office, and controls and procedures over receipts and inmate monies need improvement. The Sheriff did not maintain records to document the average cost of meals served to inmates, and allowed employees to eat meals prepared by the jail in violation of his own office policy. Controls and procedures over seized property need improvement.

Also included in the report are recommendations related to budget procedures, the Prosecuting Attorney, and the Public Administrator.

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

BARTON COUNTY

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STATE AUDITOR'S REPORT



SUSAN MONTEE, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of Barton County

We have audited certain operations of Barton County in fulfillment of our responsibilities under Section 29.230, RSMo. In addition, McBride, Lock & Associates, Certified Public Accountants, has been engaged to audit the financial statements of Barton County for the 2 years ended December 31, 2007. The scope of our audit included, but was not necessarily limited to, the 2 years ended December 31, 2007. The objectives of our audit were to:

1. Determine if the county has adequate internal controls over significant management and financial functions.
2. Determine if the county has complied with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and operations, including certain revenues and expenditures.
4. Determine the extent to which recommendations included in our prior audit report were implemented.

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. However, providing an opinion on the effectiveness of internal controls was not an objective of our audit and accordingly, we do not express such an opinion.

We obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of contract or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of

noncompliance significant to those provisions. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. Abuse, which refers to behavior that is deficient or improper when compared with behavior that a prudent person would consider reasonable and necessary given the facts and circumstances, does not necessarily involve noncompliance with legal provisions. Because the determination of abuse is subjective, our audit is not required to provide reasonable assurance of detecting abuse.

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 History, 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.

The accompanying Management Advisory Report presents our findings arising from our audit of Barton County.



Susan Montee, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Alice M. Fast, CPA
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MANAGEMENT ADVISORY REPORT -
STATE AUDITOR'S FINDINGS

BARTON COUNTY
MANAGEMENT ADVISORY REPORT -
STATE AUDITOR'S FINDINGS

1. Undercover Drug Buy and Informant Monies

Undercover drug buy monies totaling \$2,500 could not be accounted for by the Sheriff. The Sheriff did not always record drug and informant buy monies returned to him by undercover officers and informants on the drug buy ledger or in drug buy receipt books, and it appears questionable why the Sheriff did not use the drug buy monies on hand since 2006 to purchase drugs. The Sheriff maintains exclusive control of the drug buy monies and related records. Activity reports, evidence records, and lab reports were not retained for all drug buys made, and a log of drug buy evidence and seized property is not maintained by the Sheriff.

- A. Undercover drug buy monies totaling \$2,500 could not be accounted for by the Sheriff. The County Treasurer issued two checks from the Sheriff's Federal Forfeiture Fund totaling \$2,500 to the Sheriff on May 23, 2006, for drug buys and the Sheriff cashed the checks. The Sheriff did not record these drug buy monies on the ledger he maintained nor did he issue receipt slips to informants for these monies. We questioned the Sheriff about these monies on August 22 and again on September 10, 2008. On both occasions he could provide no documentation or explanation for the funds. These missing monies went undetected due to numerous control weaknesses including inadequate segregation of duties.
- B. The Sheriff did not always record drug and informant buy monies returned or recovered on the ledger or receipt books. For example, three drug buy activity reports prepared by an undercover officer during the period September 10 through 19, 2006, indicate \$240 was returned to the Sheriff because it was not used to purchase drugs. An informant receipt for \$800 dated September 13, 2006, also indicated \$580 of the \$800 was recovered when the suspect was arrested on September 14, 2006. In addition, this same undercover drug officer purchased drugs for \$1,960 from monies the Sheriff provided and also received reimbursement of this same amount from Cedar County. These monies, totaling \$2,780, were not recorded as received by the Sheriff on the ledger or receipt books. When questioned on August 5, 2008, about the return of monies not used and recovered, and the apparent double reimbursement of this undercover officer's drug buy, the Sheriff could not provide any explanation. On August 12, 2008, the Sheriff indicated the undercover officer had returned \$2,780 to him in cash and that he had been holding these monies in his safe since 2006. On August 12, 2008, we attempted to perform a cash count of the drug buy monies in the Sheriff's safe; however, the Sheriff indicated he did not have the key with him. On August 22, 2008, we were provided access to the safe and \$2,770 was on hand which the Sheriff turned over that day to the County Treasurer at our request.

While the disbursement of these drug buy monies was recorded on the records maintained, the subsequent return of the monies was not. The Sheriff indicated he typically issues a receipt to the informant or undercover drug officer for monies returned and records this information on his drug buy ledger. Given the Sheriff requested drug buy monies from the County Treasurer several times after September 2006, it appears questionable why the Sheriff did not use the drug buy monies on hand in his safe to purchase drugs. To adequately safeguard monies and reduce the risk of loss or misuse of funds, drug buy monies returned or reimbursed should be promptly recorded.

- C. Duties are not adequately segregated. The Sheriff maintains exclusive control of the drug buy monies obtained from the Federal Forfeiture Fund. He cashed all drug buy checks received, recorded the monies received and expended in his drug buy ledger, and issued receipt slips to the informants for drug and information buys. He also maintained the activity reports, evidence records, evidence obtained from the drug buys, and lab reports of drugs purchased. The Sheriff received and spent \$25,440 for drug and information buys from the Federal Forfeiture Fund during the 2 years ended December 31, 2007. Internal controls would be improved by segregating the duties of receiving and disbursing monies from recording and reconciling receipts and disbursements or requiring someone independent to review the records.
- D. Activity reports, evidence records, and lab reports were not retained for all drug buys made. All disbursements of drug and information buy monies should be supported by activity reports, evidence records, and lab reports to ensure drugs and information were actually purchased.
- E. A log of drug buy evidence and seized property is not maintained by the Sheriff. Considering the often sensitive nature of evidence and seized property, adequate internal controls are essential and would significantly reduce the risk of theft or misuse of the items. An inventory control record should include information such as description, persons involved, current location, case number, and disposition. In addition, periodic physical inventories should be performed and results compared to the inventory records to ensure the evidence and seized property is accounted for properly.

WE RECOMMEND the Sheriff and County Commission:

- A. Work with the Prosecuting Attorney to investigate the missing monies and take appropriate legal action.
- B. Ensure drug buy monies returned or reimbursed are recorded promptly on the records maintained.
- C. Segregate accounting duties to the extent possible.

- D. Ensure adequate supporting documentation including activity reports, evidence records, and lab reports are retained for all drug buys.
- E. Maintain an inventory log of all evidence and seized property including information such as a description, persons involved, current location, case number, and disposition and perform periodic physical inventories.

AUDITEE'S RESPONSE

The County Commission provided the following responses:

- A. *We will work with the Prosecuting Attorney to resolve this matter.*
- B&C. *We will establish new procedures and a new bank account will be opened in January 2009, when the new Sheriff takes office. We will freeze all disbursement activity of the current account immediately.*
- D&E. *We will request the new Sheriff to maintain these records.*

The Sheriff provided the following responses:

- A. *I turned in \$2,500 of the monies mentioned above and \$240 additional drug buy monies I had on hand and recorded on my ledger to the County Treasurer on October 23, 2008.*
- B&E. *These recommendations will be implemented.*
- C. *I will request the Prosecuting Attorney to oversee this fund. The drug buy monies are confidential and I am concerned about the security of related information.*
- D. *I did not always feel it was necessary to send drugs to the lab if a case was not going to be prosecuted. Lab reports will be obtained on all future drug buys since the state's crime lab will cover those costs. I will implement recommendations related to activity reports and evidence records.*

2.	County Disbursements
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The county did not always solicit bids nor was bid documentation always retained for various purchases. Food purchased for a retirement banquet did not appear to be a prudent use of public monies. The county has not established formal policies and procedures for the use of county credit cards, and the number of credit cards used appears excessive. The county did not always enter into formal written agreements, and improvements are needed in the records and procedures relating to weather radio sales.

- A. While a review of County Commission minutes and bid files indicated the county bid numerous items, the county did not always solicit bids, document sole source

procurement situations, or retain bid documentation for various purchases as listed in the table:

<u>Item or Service</u>	<u>Cost</u>
911 dispatching system	\$ 23,522
2006 Ford van	20,589
Vehicle leasing	7,043
Gas powered generators	6,990

Section 50.660, RSMo, requires obtaining bids for any purchases of \$4,500 or more, from any one person, firm, or corporation during any period of 90 days. Advertising for bids is required for purchases exceeding \$6,000.

Routine use of a competitive procurement process (advertisement for bids, phone solicitations, written requests for proposals, etc.) 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, and the county's selection process and criteria (including sole source procurement) should be retained to demonstrate compliance with the law and support decisions made.

- B. The county purchased food for a retirement banquet totaling \$1,116 which did not appear to be a prudent use of public funds. The county's residents place a fiduciary trust in their public officials to expend public funds in a necessary and prudent manner. The County Commission should ensure funds are spent only on items which are necessary and beneficial to county residents.
- C. The number of credit cards assigned to various county employees and the number of unissued cards appear to be excessive. In addition, the county has not adopted formal policies and procedures for the use of these cards. The county and the Sheriff's office maintain 50 credit cards for the purchase of supplies and expenses incurred to transport prisoners. Nineteen of the 50 cards are held by the County Clerk to be checked out by employees that do not have a card assigned to them. Charges totaling \$15,717 and \$27,586 were paid on the county's credit cards during the years ended December 31, 2007 and 2006, respectively.

Policies and procedures are necessary to help ensure these cards are used only for county business. A formal policy could also address allowable purchases, maximum dollar limit of purchases, required supporting documentation, and reconciling procedures. In addition, the county should carefully evaluate the need for each credit card.

- D. The county did not always enter into formal written agreements defining services to be provided and benefits to be received. For example, the county has not entered into a written agreement with:

- The Barton County Ambulance District regarding assets purchased for the safe room or for its use. The county purchased equipment totaling \$1,956 housed in an emergency safe room located in the Barton County Ambulance District building. According to the county, the equipment purchased and the safe room is the property of the ambulance district. In addition, the county's Local Emergency Planning Commission (LEPC) director uses the safe room.
- The Barton County Fair Board to provide portable restroom rentals for the county fair costing \$2,045.
- The Barton County Chamber of Commerce to help produce a tourism brochure costing \$4,000.
- A private organization for a square beautification project costing \$350.

Section 432.070, RSMo, requires contracts of political subdivisions to be in writing. Written contracts, signed by the parties involved, should specify the services to be rendered and the manner and amount of compensation to be paid. Written contracts are necessary to ensure all parties are aware of their duties and responsibilities and to prevent misunderstandings. In addition, without written agreements some of these payments may violate Article VI, Section 23 and 25 of the Missouri Constitution, which prohibits the loaning or granting of public funds to private organizations.

- E. While a listing of weather radio sales was maintained by the County Commission's secretary, it was not accurate and complete, and the listing was not reconciled to monies transmitted to the County Treasurer. In addition, receipt slips were not issued for monies received for the sale of weather radios. The County Commission purchased weather radios totaling \$4,130 from the American Red Cross during the period January through August 2008 and sold them to the public at cost. To properly account for all receipts and ensure they are handled properly, receipt slips should be issued for all monies received, and the composition of receipts should be reconciled to the monies transmitted to the County Treasurer.

Conditions similar to A, B, and C were noted in our prior report.

WE RECOMMEND the County Commission:

- A. Perform a competitive procurement process for all major purchases and maintain documentation of decisions made.
- B. Ensure all disbursements are necessary and prudent uses of public funds.

- C. Evaluate the need for each county credit card and cancel any cards which are determined unnecessary. The County Commission should adopt formal policies and procedures for credit card use.
- D. Enter into written agreements with all parties that clearly detail the services to be performed and the compensation to be paid or benefits received.
- E. Require official prenumbered receipt slips be issued for all monies received. In addition, the composition of receipt slips should be reconciled to the composition of monies transmitted to the County Treasurer.

AUDITEE'S RESPONSE

The County Commission provided the following responses:

- A. *The first three items listed were for the Sheriff's office, and we will require the Sheriff to submit documentation of bids to us to retain in the future. The last item listed was an emergency purchase, and we will document the emergency status in the minutes in the future.*
- B. *We believe expenditures such as these are good for county morale.*
- C. *We will revisit this issue.*
- D. *We will consider implementing this recommendation.*
- E. *We have already taken steps to implement this recommendation.*

3. County Vehicles and Cellular Phones

Fuel tickets are not always submitted by employees of the Sheriff's office, and as a result, fuel tickets are not reconciled with monthly fuel bills. In addition, vehicle mileage and fuel usage logs maintained by the Sheriff's office are not reconciled to fuel purchases. The county allows a deputy who resides outside the county to commute to and from work in a county-leased patrol truck, and the amount of personal (commuting) mileage is not maintained or reported on the deputy's W-2 form as compensation. The county has not developed a formal written policy regarding cellular phone use or guidelines to determine whether a cellular phone is needed or of benefit to the county. Charges were incurred for text, picture, and video messaging; however, cellular phone plans utilized by the Sheriff's office do not provide for these features, and several personal calls were noted during our review of the cellular phone bills.

- A. The county's published financial statements indicated fuel costing approximately \$49,000 was purchased for the Sheriff's office during the year ended December 31, 2007.

- Fuel tickets are not always submitted by employees of the Sheriff's office, and as a result, fuel tickets are not reconciled with monthly fuel bills. The county should develop policies which require all fuel tickets to be submitted prior to payment of the monthly fuel bills and fuel tickets be reconciled to the monthly billing to ensure expenses paid are necessary, reasonable, and adequately documented.
- Vehicle mileage and fuel usage logs maintained are not reconciled to fuel purchases. To ensure the reasonableness of fuel disbursements, the county should reconcile mileage and fuel usage logs to fuel purchased. Failure to account for fuel purchases could result in loss, theft, and misuse of fuel.

B. The county allows a deputy who resides outside the county to commute to and from work in a county-leased patrol truck. While the Sheriff indicated this officer is on-call for specific investigations, it appears unreasonable for this officer to be on-call when living outside the county. The amount of personal (commuting) mileage was not maintained for this deputy's vehicle or reported on the deputy's W-2 form as compensation. We estimated the deputy commutes 56 miles per day or 14,560 miles a year (56 miles*5 days*52 weeks) in a county vehicle.

All other deputies live in Barton County, are considered on-call for all emergencies, and are allowed to use county-owned vehicles for commuting. Given the excessive amount of commuting miles driven by the deputy and the high cost of fuel, the Sheriff and the County Commission should review the costs of allowing county-leased/owned vehicles to be used for commuting purposes. In addition, the IRS reporting guidelines indicate personal commuting mileage is a reportable fringe benefit.

C. The county provides cellular phones to the Associate Circuit Judge, Sheriff, five Sheriff deputies, and two undercover drug officers. The county disbursed approximately \$5,000 during the year ended December 31, 2007, for the use of cellular phones. Our review noted the following concerns:

- The county has not developed a formal written policy regarding cellular phone use or guidelines to determine whether a cellular phone is needed or of benefit to the county. The Sheriff was allowed to contact the cellular phone company to set up his own accounts and obtain cellular phones without any review or approval by the County Commission. In addition, the Sheriff does not provide the County Commission with the detailed billings of calls made for its review.
- Cellular phone plans utilized by the Sheriff's office do not provide for text, picture, and video messaging, and as a result, additional charges are incurred when these services are used. The county paid charges totaling \$188 for these services in November 2007.

- Several personal calls were noted during our review of the cellular phone bill paid in January 2007.

While cellular phones can help increase employee productivity, they are also costly. A formal written policy should be developed regarding cellular phones. This policy should establish a monitoring system for the assignment, use, and acquisition of cellular phones to ensure cellular phones are acquired only by allowable personnel and properly used for business purposes. In this policy, the county should consider prohibiting the personal use of cellular phones, except in case of emergency. In addition, the county should review its current and historical levels of cellular phone use and determine if there is a need for text, picture, and video messaging, and if so, it should be included in the cellular phone plans.

WE RECOMMEND the Sheriff and County Commission:

- A. Require all fuel tickets to be submitted prior to payment of monthly fuel bills and ensure a reconciliation of fuel tickets to the monthly billing is performed. The County Commission should ensure a documented periodic reconciliation of fuel purchased to amounts used as recorded on the vehicle logs is performed and investigate any discrepancies.
- B. Review the situation and ensure the county complies with IRS guidelines for reporting personal commuting mileage.
- C. Develop a formal written policy regarding the use of cellular phones, including a provision prohibiting use for personal reasons. In addition, the County Commission should establish a monitoring system for the assignment, use, and acquisition of cellular phones.

AUDITEE'S RESPONSE

The County Commission provided the following responses:

- A. *We have been informed by the newly elected Sheriff that procedures will be implemented to address these concerns.*
- B. *We will discuss this with the new Sheriff.*
- C. *This concern has already been discussed with the newly elected Sheriff, and we plan to obtain one plan for all county officials and employees.*

The Sheriff provided the following responses:

- A. Sometimes there are malfunctions at the pump and an invoice is not printed.*
- B. The drug task force officer is on call for four counties involved in CNET (a multi jurisdictional task force); however, I will work with the County Commission to address this issue.*
- C. I will work with the County Commission to address these cellular phone issues.*

4. Payroll Controls and Procedures

Adequate reviews of employees' timesheets and leave records were not always performed by the County Clerk's office or by the employees' supervisory official, and as a result, numerous errors went unidentified. Centralized records of leave balances and leave used and earned are not maintained by the County Clerk's office on a monthly basis. In addition, timesheets prepared by employees of the Sheriff's office were not always signed by the Sheriff. Overtime worked for a grant was not recorded on some deputies' timesheets, the deputies were paid in excess of their regular overtime rate, and the overtime was not processed through the county payroll system. The county allowed an employee to share (transfer) a portion of his accrued sick and vacation leave with other county employees.

- A. Adequate reviews of employees' timesheets were not always performed by the County Clerk's office or by the employees' supervisory official. Timesheets are prepared by employees and submitted to the supervisory county official. Each county official then approves the timesheet and the employee submits the timesheet to the County Clerk's office.

Numerous errors were identified on employee timesheets. For example, a Sheriff deputy's timesheet indicated only 142 hours were actually worked, but he recorded 171 hours in the total column.

To ensure employees are paid correctly and receive leave benefits as allowed by law and the county's personnel policy, timesheets should be adequately reviewed by the supervisory official and the County Clerk's office for accuracy.

- B. Adequate reviews of leave records maintained were not performed by various county officials. In addition, centralized records of leave balances and leave used and earned were not maintained on a monthly basis. Employees are responsible for recording and accumulating their leave balances. Each elected official or employee's supervisor is responsible for ensuring the leave records maintained by the employee are accurate. Annually, the leave records are submitted to the County Clerk for filing.

Numerous errors were identified in leave records. For example, an Assessor's deputy used 13 hours of leave prior to the end of his 6-month probationary period. The county's personnel policy only allows an employee to receive annual and sick leave after the 6-month probationary period has ended. Although the county caught this error and corrected it the following month, the error could have been found prior to payment if centralized records of leave balances were maintained monthly. In addition, the Sheriff's chief deputy used 8 hours of holiday time for Christmas Eve (December 24) on December 11, 2007.

Leave records should be carefully reviewed for consistency and mathematical accuracy to ensure employees leave balances are correct and employees receive the proper amount of leave and overtime compensation. Without centralized leave records and strict compliance with leave policies, the County Commission cannot ensure employees' vacation and sick leave balances are accurate and all employees are treated equitably.

- C. Timesheets prepared by employees of the Sheriff's office were not always signed by the Sheriff. The Sheriff sometimes allowed his bookkeeper to sign his name to the timesheets including the bookkeeper's own timesheet. Timesheets should be signed by all employees, verified for accuracy, and approved by the applicable supervisor. The Sheriff should not allow his employees to sign his name on the timesheets.
- D. The Sheriff's office received two grants to fund overtime incurred to enforce highway safety. The grants provided for the deputies' overtime rates to be reimbursed to the county upon receiving documentation of amounts paid to the deputies and the number of violations sited during the effort. The overtime worked for the grant was not recorded on the deputies' timesheets. In addition, the deputies were paid in excess of the regular overtime rate. For example, five deputies' overtime rates ranged from \$15.53 to \$18.42 per hour, but they were all paid \$20 per hour. These deputies were paid a total of \$2,365. Further, these payments were not processed through the county's payroll system. As a result, these payments were not reported on the deputies' W-2 forms and payroll deductions were not withheld from the payments. The Internal Revenue Code generally indicates individuals treated as employees should have all compensation reported on W-2 forms. In addition, to ensure compliance with the Fair Labor Standards Act and ensure propriety of payments made, time worked should be properly recorded on the monthly timesheets and paid through the regular county payroll process.
- E. The county does not have a personnel policy that allows employees to share (transfer) a portion of their accrued sick and vacation leave with other county employees; however, the county allowed an employee to share 40 hours of leave with another employee. The county should adopt a policy to address the issue of shared leave, if it desires to do so, to ensure shared leave is approved by the

employee's supervisor and County Commission and employees are treated in a fair and equitable manner.

A condition similar to B was noted in our prior report.

WE RECOMMEND the County Commission and other officials:

- A. Adequately review timesheets for accuracy.
- B. Adequately review leave records for accuracy and require centralized leave records for all county employees be filed with the County Clerk monthly.
- C. Ensure all timesheets are signed by the employees and their supervisor to document approval. The Sheriff should discontinue the practice of allowing his employees to sign his name to timesheets.
- D. Ensure all time worked is recorded on the employee's timesheet and any overtime is paid at the employee's overtime rate. In addition, the County Commission and Sheriff should ensure all salary payments and wages are subject to payroll withholdings and reported on W-2 forms. Prior years' W-2 forms should be amended as applicable.
- E. Adopt a personnel policy regarding shared leave if such a policy is desired, or ensure employees follow approved personnel policies.

AUDITEE'S RESPONSE

The County Commission and County Clerk provided the following responses:

- A. *We will try to implement this recommendation periodically when time allows.*
- B. *We have implemented new procedures to monitor leave records.*
- C. *This recommendation will be addressed with the newly elected Sheriff.*
- D. *We will review this situation and take steps to implement.*
- E. *We plan to revise the personnel policy for this issue.*

The Sheriff provided the following responses:

A,B

&D. I will work with the County Clerk to address these payroll issues.

C. Anytime I did not sign my employees' timesheets I gave the bookkeeper the authority to do so.

5.**Budget Procedures**

Budgets were not prepared for some county funds, and actual disbursements exceeded budgeted amounts for some funds.

- A. Formal budgets were not prepared for the Passport, Time Payment, and Federal Forfeiture Funds, for the years ended December 31, 2007 and 2006, and the Sheriff Discretionary Fund for the year ended December 31, 2006.

The Passport and Time Payment Funds are held by the Circuit Clerk outside the county treasury. The Federal Forfeiture and Sheriff Discretionary Funds are held in the county treasury. Because the Circuit Clerk and Sheriff did not provide the required budgets for these funds, the County Commissions' ability to monitor the overall county financial resources and make effective budgetary decisions was hindered. While these funds are not under the direct control of the County Commission, budgets for these funds are needed to comply with state law.

Chapter 50, RSMo, requires counties to prepare annual budgets for all funds and prohibits the disbursement of public funds without an approved budget that has been filed with the State Auditor's Office. By preparing or obtaining budgets for all county funds and activities, the County Commission is able to more effectively evaluate all county financial resources.

- B. Actual disbursements exceeded budgeted amounts for some funds as follows:

Fund	Year Ended December 31,	
	2007	2006
Law Enforcement Sales Tax Fund	\$ 39,481	N/A
Law Enforcement Training Fund	1,308	N/A
Local Emergency Planning Commission Fund	196	N/A
Election Fund	N/A	21,435
Sheriff Discretionary Fund	53,803	N/A

For all funds listed above, monthly reports comparing budgeted and actual receipts and disbursements are available. While budget to actual data is provided to the various county officials, the county's procedures and reports are not resulting in effective monitoring of various budgets.

Case law provides that strict compliance with county budget laws is required by county officials. If there are valid reasons which require excess disbursements (i.e., emergencies, unforeseen occurrences, and statutorily required obligations), amendments should be made following the same process by which the annual budget is approved, including holding public hearings and filing the amended budget with the State Auditor's Office. To improve the effectiveness of the budgets as a planning tool and ensure compliance with state law, budget to actual

comparison reports need to be reviewed and used when making spending decisions throughout the year.

WE RECOMMEND the County Commission:

- A. Ensure budgets are prepared for all county funds.
- B. And other county officials review budget to actual reports carefully and refrain from approving disbursements which exceed budget amounts. In addition, if valid reasons necessitate excess disbursements, the County Commission should implement procedures to ensure budgets are properly amended, the amendments are made prior to incurring the actual disbursements, and the reasons for the excess disbursements are documented.

AUDITEE'S RESPONSE

The County Commission and County Clerk provided the following responses:

- A. *This recommendation will be implemented.*
- B. *We will try to amend budgets in the future.*

The Circuit Clerk provided the following response:

- A. *The Circuit Court was not provided with budget forms from the County Clerk's office for the Passport Fund and Time Payment Fund. The Circuit Court was unaware budgets for these funds were needed. The balance of the Time Payment Fund was reported to the Circuit Judge annually.*

The Sheriff provided the following response:

- A. *A budget will be prepared by the new Sheriff for the Drug Forfeiture Fund.*

6. Commission Minutes and Public Access Policy

Minutes are not prepared for the closed session of meetings, and some issues discussed in closed meetings did not appear to be allowable per the Sunshine Law. The county does not have a formal policy regarding public access to county records.

- A. The County Clerk does not prepare minutes for closed session meetings of the County Commission. The County Commission held four closed sessions during the year ended December 31, 2007, and while the regular minutes disclosed the reason for entering into closed session, minutes were not maintained for the closed portion of the meeting. In addition, it is not evident the final disposition of matters discussed in closed meetings is made public. The county did not document

how some items discussed in closed session complied with the Sunshine Law. These topics included expenses and salaries.

The Sunshine Law, Chapter 610, RSMo, states the question of holding the closed meeting and the reason for the closed meeting shall be voted on in an open meeting and requires minutes to be kept for all closed meetings. In addition, the Sunshine Law provides that public governmental bodies shall not discuss any other business during the closed meeting that differs from the specific reasons used to justify such meeting, record, or vote. The minutes should provide sufficient details of discussions to demonstrate compliance with statutory provisions and support important decisions.

- B. The county does not have a formal policy regarding public access to county records. A formal policy regarding access to county records would establish guidelines for the county to make records available to the public. This policy should establish a person to contact and an address to mail requests for access to records. Section 610.023, RSMo, lists requirements for making county records available to the public.

WE RECOMMEND the County Commission:

- A. Ensure minutes are prepared and retained for all closed meetings and only allowable topics are discussed in closed meetings.
- B. Establish a records policy to ensure compliance with the Sunshine Law. This policy should include the need for a records custodian, a central record of documentation requests, procedures for handling requests, and a fee schedule for documentation retrieval, including research costs.

AUDITEE'S RESPONSE

The County Commission and County Clerk provided the following responses:

- A. *This recommendation will be implemented.*
- B. *We follow the Sunshine Law.*

7. Property Tax System Controls and Procedures

The County Clerk does not maintain an account book or other records summarizing property tax transactions and changes and does not prepare or verify the accuracy of the current or delinquent tax books. The County Clerk did not prepare the back tax aggregate abstract for the 2007 tax year and file it with the Department of Revenue (DOR) and State Tax Commission (STC) in a timely manner. The County Collector-Treasurer advertised a piece of property at the August 2006 delinquent tax sale which listed the

delinquent taxes and costs due; however, the advertisement did not specify this property was being offered, at the discretion of the County Collector-Treasurer and County Commission, to the highest bidder regardless of the amount of the delinquent taxes due.

- A. Neither the County Commission nor the County Clerk reviews the activities of the County Collector-Treasurer. The County Clerk does not maintain an account book or other records summarizing property tax transactions and changes, and no evidence was provided to indicate procedures are performed by the County Clerk or the County Commission to verify the County Collector-Treasurer's monthly or annual settlements. As a result, neither the County Clerk nor the County Commission detected reporting errors in the County Collector-Treasurer's settlements (See Management Advisory Report (MAR) finding number 8).

Section 51.150(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 which summarize all taxes charged to the County Collector-Treasurer, monthly collections, delinquent credits, abatements and additions, and protested amounts should be maintained by the County Clerk. Such records would help the County Clerk ensure the amount of taxes charged and credited to the County Collector-Treasurer each year is complete and accurate and could also be used by the County Clerk and County Commission to verify the County Collector-Treasurer's monthly and annual settlements. Such procedures are intended to establish some checks and balances related to the collection of property taxes.

- B. The County Clerk does not prepare or verify the accuracy of the current or delinquent tax books prepared by the County Collector-Treasurer.

Because the County Collector-Treasurer is responsible for collecting property tax monies, good internal controls require someone independent of the process to be responsible for generating and testing the accuracy of the property tax books.

Section 140.050, RSMo, requires the County Clerk to prepare the back tax books and charge the County Collector-Treasurer 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, she should verify the accuracy and document approval of the tax book amounts to be charged to the County Collector-Treasurer. Failure to do so could result in errors or irregularities going undetected.

- C. The County Clerk did not prepare the back tax aggregate abstract for the 2007 tax year and file it with the DOR and STC. The County Clerk received a notice from the DOR indicating the abstract had not been filed as of July 29, 2008. The County Collector-Treasurer had the information needed to prepare the back tax aggregate abstract at the beginning of March 2008. Section 137.295, RSMo, provides for the County Clerk to prepare this report and forward it to the DOR and STC.

- D. The County Collector-Treasurer advertised a piece of property at the August 2006 delinquent tax sale that had previously been offered for sale three times. The advertisement generally indicated the sale was being held and listed the delinquent taxes due on this property for the years 1999 through 2005 in the amount of \$2,159 plus sale and advertising cost of \$480 for a total of \$2,639. However, the advertisement did not specify the property was being offered, at the discretion of the County Collector-Treasurer and County Commission, to the highest bidder regardless of the amount of the delinquent taxes due. The property was sold to a land owner with neighboring property for \$500, and the County Commission wrote off the remaining taxes due of \$2,139.

By selling the property for less than the taxes due and by not clearly advertising that this property was being offered, at the discretion of the County Collector-Treasurer and County Commission, to the highest bidder regardless of the amount of the delinquent taxes due, the County Commission and the County Collector-Treasurer performed a disservice to their constituents and other taxing authorities.

WE RECOMMEND:

- A. The County Commission and the County Clerk maintain an account book with the County Collector-Treasurer and perform a thorough review of the County Collector-Treasurer's annual settlements.
- B. The County Clerk prepare the current and delinquent tax books or, at a minimum, verify the accuracy of the tax books prior to charging the County Collector-Treasurer with the property tax amounts.
- C. The County Clerk prepare and file the back tax aggregate abstract with the DOR and STC in a timely manner.
- D. The County Collector-Treasurer should ensure the properties offered for sale are adequately advertised.

AUDITEE'S RESPONSE

The County Clerk and County Commission provided the following responses:

- A&B. The County Clerk indicated she will try to implement these recommendations.*
- C. The County Clerk indicated the abstract was sent as soon as the information was received from the County Collector-Treasurer.*
- D. We will advertise properties in the manner we plan to sell them in the future.*

8.**County Collector-Treasurer Controls and Procedures**

Annual settlements were not prepared by the County Collector-Treasurer consistently from year to year and the County Collector-Treasurer did not always file her annual settlement in a timely manner. The County Collector-Treasurer did not correctly distribute current and delinquent tax commissions for the year ended February 28, 2008, resulting in approximately \$33,500 being owed to the various political subdivisions. Proposition C ratios were not used to calculate the county's withholdings on taxes collected and distributed, the County Collector-Treasurer withheld \$600 from interest earnings to establish change funds, the amount of the change funds held appears excessive during some times of the year, and some protested taxes were not disbursed in a timely manner. Monies received are not always deposited intact, and the numerical sequence of transaction and transaction summary numbers assigned by the computerized property tax system are not accounted for properly. Procedures to routinely follow-up on old outstanding checks have not been established. The County Collector-Treasurer collected over \$8 million during the year ended February 28, 2008.

- A. Annual settlements were not prepared by the County Collector-Treasurer consistently from year to year, and the annual settlement for the year ended February 28, 2008, was not filed until July 21, 2008.

To help ensure the validity of tax book charges, collections, and credits, and for the County Clerk and County Commission to properly verify these amounts, it is imperative the County Collector-Treasurer file annual settlements consistently and on a timely basis. Section 139.160, RSMo, requires the collector to settle accounts with the County Commission by the first Monday of March.

- B. The County Collector-Treasurer did not correctly distribute current and delinquent tax commissions for the year ended February 28, 2008.

Section 54.280, RSMo, allows a 2½ percent commission on all current and current delinquent taxes collected by the County Collector-Treasurer to be withheld and distributed to the county General Revenue Fund. In addition, Section 54.320, RSMo, allows an additional ½ of 1 percent commission to be withheld on all taxes (current and delinquent), or a total of 3 percent (2½+½ percent) commission on all current and current delinquent taxes collected. The County Collector-Treasurer incorrectly withheld 3½ percent on all current and current delinquent taxes collected, resulting in approximately \$33,500 over withheld from various political subdivisions in error during the period November 2007 through February 2008.

In addition, Section 54.320, RSMo, allows a 3 percent commission on all delinquent taxes collected by the County Collector-Treasurer to be withheld and distributed to the General Revenue Fund, or a total of 3½ percent (3+½ percent above) commission on all delinquent taxes collected. The County Collector-

Treasurer incorrectly withheld 3 percent on all delinquent taxes collected during the year ended February 28, 2008.

A review of monthly commissions should be performed and any corrections should be made.

- C. The County Collector-Treasurer did not use Proposition C ratios to calculate various withholding and commissions on current and delinquent taxes collected and distributed during the year ended February 28, 2008. As a result, the county's Assessment, General Revenue, Tax Maintenance, and County Employees Retirement Funds received less withholdings than allowed. These errors apply to the Jasper School District, currently the only school district in the county whose taxes are affected by Proposition C. Section 50.338, RSMo, requires adjustments of commissions and assessment fees withheld from school taxes due to a statewide education sales tax known as Proposition C. For the purposes of computing Proposition C withholdings, the County Collector-Treasurer computes ratios of unadjusted and adjusted school tax levies.

The County Collector-Treasurer should review all incorrect Proposition C calculations, recalculate the proper amounts of withholdings, and make adjustments to the applicable school district and county funds.

- D. The County Collector-Treasurer withheld \$600 from interest earnings during the year ended February 28, 2008, to increase her change funds to a total of \$800. The amount of the change funds appears excessive. In addition, the change funds should be established from monies from the General Revenue Fund, and the interest should have been distributed to the various political subdivisions. While this amount of change may be needed during tax season (November-February), it appears excessive for low collection months.

The County Collector-Treasurer should review the amount of interest distributed and make applicable adjustments to the various political subdivisions. Change funds should be established from general revenue funds, and the County Collector-Treasurer should consider reducing the amount of change on hand during non-tax season to reduce the possibility of loss or misuse of funds.

- E. The County Collector-Treasurer did not distribute protested taxes to political subdivisions in a timely manner. For example, the County Collector-Treasurer did not distribute \$38,869 of \$83,078 of protested taxes collected related to a case which was ordered to be disbursed by the State Tax Commission in October 2006, until February 2007. The remaining \$44,209 was distributed in November 2006.

In addition to being required by state law, timely distributions of property tax collections to the political subdivisions are important because most political subdivisions rely heavily on property tax revenues to fund their operations.

- F. Monies received are not always deposited intact. The County Collector-Treasurer maintains four drawers to collect tax receipts. Two of the drawers are used by part-time employees. Monies collected by the part-time employees are occasionally held and not deposited until the next time they work. To adequately account for collections and reduce the risk of loss or misuse of funds, deposits should be made intact.
- G. The numerical sequence of transaction and transaction summary numbers assigned by the computerized property tax system are not accounted for by the County Collector-Treasurer. During our cash count on June 11, 2008, one transaction number and transaction summary number was missing. The County Collector-Treasurer indicated she did not know the transaction numbers existed and had never accounted for the numerical sequence. To ensure receipts are properly accounted for, the numerical sequence of transaction and transaction summary numbers should be accounted for properly.
- H. The County Collector-Treasurer has not established procedures to routinely follow-up on old outstanding checks. No attempts have been made to reissue some old outstanding checks. Several old outstanding checks issued for amounts less than \$10 have been outstanding for over a year, with two of these checks dating back to 2004. Old outstanding checks should be voided, a stop payment issued, and new checks reissued immediately to payees that can be located. If the payees cannot be located, amounts remaining unclaimed should be disposed of in accordance with state law.

WE RECOMMEND the County Collector-Treasurer:

- A. Prepare annual settlements consistently from year to year and file annual settlements in a timely manner.
- B. Recalculate current and delinquent tax commissions withheld during the tax year ended February 28, 2008, and correct distributions from the General Revenue Fund to the various political subdivisions. In addition, the County Collector-Treasurer should ensure future commission calculations are accurate.
- C. Recalculate Proposition C commissions and the various withholdings and make corrections for amounts improperly distributed to the school and the various county funds. The County Collector-Treasurer should adopt procedures to ensure future Proposition C withholdings are computed properly.
- D. Establish change funds from the General Revenue Fund, distribute the \$600 in interest to the political subdivisions, and consider reducing the amount of change on hand during months with low collections.
- E. Ensure protested taxes are disbursed in a timely manner.

- F. Deposit all monies intact.
- G. Account for the numerical sequence of transaction numbers.
- H. Establish procedures to routinely follow up and reissue old outstanding checks. If the payees cannot be located, these monies should be disposed of in accordance with state law.

AUDITEE'S RESPONSE

The County Collector-Treasurer provided the following responses:

- A. *I will attempt to be more consistent in labeling the reports of monies collected and distributed.*
- B. *Current and delinquent commission calculations have been made for correction of the affected settlements.*
- C. *Proposition C calculations will be made.*
- D. *I have requested the change fund to be reimbursed from the General Revenue Fund. I will distribute the \$600 with year to date earned interest. I feel it would not be in the best interest of the office to reduce the cash on hand. It is to reduce the risk of loss or misuse of funds and to protect my office and employees, that the cash drawers are not shared. It is imperative there be sufficient cash on hand to conduct business.*
- E. *The \$38,869 was "Common School" money and is typically distributed in February. As this protested amount was settled in November, and more money would be added in December, it apparently did not seem an urgent matter. The County Clerk and I will attempt to ensure all common school money is distributed on a more timely basis.*
- F. *Any money held until the next day the part-time employees work is of a minimal amount. Most collections of \$100 or more are deposited daily.*
- G. *This problem is a computer software failure. All transactions resulting in an exchange of money are fully and accurately accounted for.*
- H. *My office has repeatedly attempted to ensure all outstanding checks are ultimately cashed. In the few cases where this process has not been successful, they have been allowed to sit undisturbed. My office is properly following up on all outstanding checks and is establishing and posting a policy on refunds and outstanding checks.*

Accounting duties are not adequately segregated, and controls and procedures over receipts and inmate monies need improvement. The Sheriff did not maintain records to document the average cost of meals served to inmates and allowed Sheriff's office employees to eat meals prepared by the jail in violation of his own office policy. Controls and procedures over seized property need improvement.

The Sheriff's office collected civil and criminal process fees, inmate monies, and cash bonds during the 2 years ended December 31, 2007, of approximately \$120,000 annually.

- A. Accounting duties are not adequately segregated. The bookkeeper is primarily responsible for receiving, recording, and depositing all monies and for preparing all checks and bank reconciliations. Internal controls would be improved by segregating the duties of receiving and depositing monies from recording and reconciling receipts. If proper segregation of duties cannot be achieved, at a minimum, periodic supervisory reviews of the records should be performed and documented.
- B. Receipt slips for inmate monies are not always issued in sequential order or accounted for properly. In addition, the method of payment is not always indicated on receipt slips, the composition of receipts is not reconciled to the composition of deposits, and original copies of voided receipt slips are not always maintained. We also noted several instances where two receipt slips were issued for the same monies.

To ensure receipts are handled properly and deposited intact, receipt slips should be issued in sequential order and accounted for properly, the method of payment should be indicated on each receipt slip, and the composition of receipt slips issued should be reconciled to the composition of deposits. In addition, voided receipt slips should be properly mutilated and retained.

- C. Checks and money orders received are not restrictively endorsed immediately upon receipt and are kept in an unlocked desk drawer until deposited. To adequately safeguard monies and reduce the risk of loss or misuse of funds, checks and money orders should be restrictively endorsed and kept in a secure location.
- D. Upon incarceration, any monies in the custody of an inmate are deposited into the inmate bank account. Records are maintained for each inmate to reflect monies received on the inmate's behalf and the available cash balance. The following concerns were noted related to these monies:
- Receipt slips were not issued for some monies received. For example, a receipt slip was not issued for \$94 received from an inmate on January 13,

2007. To ensure inmate receipts are handled properly, receipt slips should be issued for all monies received.

- Deposits to the inmate account are not always made intact and in a timely manner. Monies are often held in cash until the prisoner is released. For example, on June 12, 2007, \$24 was collected from an inmate, and these monies were held and returned to the prisoner when he was released on June 18, 2007. In addition, receipt slips or other documentation was not always retained to support the return of funds to the inmates. To adequately safeguard receipts and reduce the risk of loss, theft, or misuse of funds, receipts should be deposited intact in a timely manner. In addition, documentation of the release of inmate funds should be maintained.
- Monthly listings of open items (liabilities) or inmate balances were not prepared, and consequently, liabilities were not reconciled with cash balances. At our request, a listing of open items was prepared for December 31, 2007, which totaled \$541. The cash balances totaled \$570, exceeding liabilities by \$29. Monthly listings of open items or inmate balances should be prepared and reconciled to the cash balance to ensure records are in balance and sufficient funds are available for the payment of all liabilities.
- Inmate records maintained by the Sheriff indicate several inmates with balances in the inmate account at December 31, 2007, have already been released from jail. At December 31, 2007, \$184 in the inmate account was held for 9 inmates who had already been released.

According to the bookkeeper, monies are refunded to the inmate at the time of release; however, inmates may be released after hours when the bookkeeper is not available to return the monies. As a result of these procedures, balances are not returned to the inmate upon release and remain a liability of the Sheriff's inmate account.

Released inmate balances create additional and unnecessary record keeping responsibilities. Various statutory provisions provide for the disposition of unclaimed monies. Routine procedures should be established to resolve and distribute unclaimed balances for released inmates.

- E. The Sheriff did not maintain records to document the average cost of meals served to inmates. During the year ended December 31, 2007, the county expended \$27,218 on food costs for the jail. In addition, several Sheriff's office employees are provided meals prepared by the jail at no cost; however, documentation of the number of meals provided to employees is not maintained. Also, the Sheriff's office policy indicates only dispatchers on duty may eat the meals prepared by the jail. To properly account for all meals and to ensure the average cost of meals served is reasonable, meal records should be maintained. In addition, office policies should be followed.

F. Controls and procedures over seized property need improvement. Under the Criminal Activity Forfeiture Act, Section 513.607.1, RSMo, the Sheriff may seize property used or intended for use in criminal activity. The Sheriff also routinely seizes property to be used as evidence for cases.

- A complete and accurate listing of seized property is not maintained, and periodic inventories of property on hand are not conducted. A computerized system is used to record seized property by case; however, it does not indicate the date the property was confiscated or the disposition of the property. In addition, seized property items are not always tagged to identify the property to a specific case.

Considering the often sensitive nature of the seized property, adequate internal controls are essential and would significantly reduce the risk of theft or misuse of the items. An inventory control record should include information such as description, person involved, current location, case number, and disposition of such property. Officers should be required to sign the inventory record each time evidence is removed from the room. In addition, periodic physical inventories should be performed and the results compared to the inventory records to ensure seized property is accounted for and tagged properly.

- Several items in the evidence room have been held for a long period of time. For example, a pistol confiscated in 2001 and another firearm confiscated in 2002 are still on hand and have not been disposed of.

Section 542.301(5), RSMo, states seized property may be ordered sold or destroyed by a judge if not claimed within one year from the date of seizure. Proper disposal of such items would eliminate the significant risks of unauthorized access, use, or theft, and the related potential liability of the county for such possible improper access or use.

- Seized property is not stored in one centralized location, but instead is stored at three locations including an evidence locker and a storage room maintained in the deputy's office and a closet located in the bookkeeper's office. In addition, the deputy's office is not secured and Sheriff's office employees have access to the evidence locker and the storage room. On March 28, 2008, \$1,365 was confiscated and held in the unlocked storage room in the deputy's office until June 25, 2008 when it was returned. To ensure seized property is more easily accounted for and adequately safeguarded, seized property should be stored in fewer locations and access should be limited.

Similar conditions were noted in our prior report.

WE RECOMMEND the Sheriff:

- A. Segregate accounting duties to the extent possible and ensure periodic supervisory reviews are performed and documented.
- B. Properly account for the numerical sequence of receipt slips issued, ensure the method of payment is indicated on all receipt slips, reconcile the composition of receipts to the composition of amounts deposited, and maintain original copies of all voided receipt slips.
- C. Restrictively endorse checks and money orders immediately upon receipt and ensure receipts are kept in a secure location until deposited.
- D. Ensure receipt slips are issued for all inmate monies received, deposit all monies intact in a timely manner, and retain documentation to support the return of funds to the inmates. In addition, the Sheriff should prepare monthly listings of open items, reconcile the listing to the bank balance, and refund inmate balances to inmates when released from jail. Any remaining unclaimed amounts should be disbursed in accordance with state law.
- E. Periodically calculate the meal cost per prisoner for reasonableness and ensure office policies are followed.
- F. Maintain a complete inventory record of all seized property including information such as a description, persons involved, current location, case number, and disposition of such property. In addition, the Sheriff should perform a periodic inventory, compare it to the inventory listing, and investigate any differences. All seized property should be properly tagged to identify the property to a specific case. Also, the Sheriff should make timely and appropriate dispositions of seized property, store seized property in fewer locations, and limit access to the seized property.

AUDITEE'S RESPONSE

The Sheriff provided the following responses:

- A. *Procedures are currently in place for me to review and sign and date accounting records and bank reconciliations.*
- B. *A greater effort will be made to ensure these procedures are done.*
- C. *Restrictive endorsements are currently being made immediately upon receipt.*
- D. *A greater effort will be made to ensure these procedures are done. I will attempt to return released inmate monies or turn them over to unclaimed fees.*

- E. *This calculation was performed but was just not documented. I will change the meal policy.*
- F. *I will try to keep a better evidence log. I do not have any other available space to store evidence. I will try to get rid of any old evidence.*

10. Prosecuting Attorney Controls and Procedures

Controls and procedures over receipts need improvement. Procedures have not been adopted to ensure bad check complaints are filed with the court in a timely manner. Computerized records are not backed up and stored off-site, and proceeds from the sale of computer equipment were not disbursed to the County Treasurer in a timely manner.

The Prosecuting Attorney maintains an account for the deposit and disbursement of court-ordered restitution and bad check fees and collected restitution and fees totaling approximately \$38,000 annually during the 2 years ended December 31, 2007.

- A. Receipt slips are not issued for monies received through the mail or from the Circuit Court, and some receipt slips are not written until after the deposit is made. In addition, the composition of receipt slips is not reconciled to the composition of deposits. Also, the original copies of voided receipt slips are not always maintained. Further, receipt slips of the Prosecuting Attorney's private practice are occasionally used for official receipts of the Prosecuting Attorney's office and generic receipt slips rather than official prenumbered receipt slips are issued.

Without issuing and accounting for official prenumbered receipt slips for all monies collected and reconciling the composition of receipts to the composition of deposits, the office cannot ensure all monies collected are ultimately deposited. In addition, all copies of voided receipt slips should be properly mutilated and retained.

- B. Procedures have not been adopted by the Prosecuting Attorney to ensure charges are filed timely with the court for unresolved bad check complaints. For example, the Prosecuting Attorney received a bad check from a local vendor on February 26, 2007, and his office issued a 10-day letter on March 1, 2007, and a subsequent letter on March 30, 2007, requesting payment of the bad check; however, charges were not filed against the bad check writer until July 5, 2007.

Procedures should be established to ensure charges are filed with the court for unresolved bad check complaints in a timely manner.

- C. Although the Prosecuting Attorney's office implemented a computerized bad check complaint log, a back-up of information maintained on the computer

system was not periodically performed. As a result, all information maintained on the system was lost when the computer system crashed in 2007.

Computerized records are at risk of loss due to equipment failure or other electronic disaster. A backup record should be periodically prepared to provide a means of recreating destroyed information. Backup records should be stored off-site to provide increased assurance that any lost data can be recreated.

- D. Proceeds from the sale of a county-owned computer formerly used by the Prosecuting Attorney's office were not paid to the county treasury in a timely manner. The Prosecuting Attorney sold a computer in February 2006 for \$778. The proceeds were deposited into the Prosecuting Attorney's restitution account, but were not paid to the county treasury until January 2007. Proceeds from the sale of county equipment should be disbursed to the county in a timely manner.

Conditions similar to A and B were noted in our prior report.

WE RECOMMEND the Prosecuting Attorney:

- A. Require prenumbered receipt slips be issued for all monies received immediately upon receipt, and the numerical sequence of those receipt slips be accounted for properly. The composition of receipts should be reconciled to the composition of deposits. In addition, original copies of voided receipt slips should be maintained.
- B. Establish procedures to file charges with the court in a timely manner.
- C. Periodically prepare backup records and store them at an off-site location.
- D. Disburse proceeds from the sale of county equipment to the county treasury in a timely manner.

AUDITEE'S RESPONSE

The Prosecuting Attorney provided the following responses:

- A. *This recommendation has already been implemented.*
- B. *Our office does not like to unnecessarily file charges if the bad check writer can pay off. Our office likes to work with the individuals to get the checks and fees paid and this may delay charges being filed.*

C&D. These recommendations will be implemented.

11.**Public Administrator Controls and Procedures**

The Public Administrator has not established procedures to monitor collateral securities pledged by a client's depository bank, and fees were not paid from various estates in a timely manner.

- A. The Public Administrator has not established procedures to monitor collateral securities pledged by a client's depository bank. The Public Administrator maintained funds in a client's bank account with a balance totaling \$135,819 as of November 2007. No collateral securities were pledged by the depository bank to cover the monies in excess of the Federal Deposit Insurance Corporation (FDIC) coverage.

Section 110.020, RSMo, provides the value of securities pledged shall at all times be not less than 100 percent of the actual amount on deposit less the amount insured by the FDIC. Inadequate collateral securities leave funds unsecured and subject to loss in the event of a bank failure.

- B. Fees were not paid to the Public Administrator from various estates in a timely manner. For example, fees totaling \$1,080 for the years 2004, 2005, and 2006 were not paid from an estate until July 2007. Another estate has not had fees assessed since 2005 even though funds are available. The Associate Circuit Judge typically approves an administrative fee of 5 percent based on the income of the estate to be assessed upon the request of the Public Administrator.

The Public Administrator and Associate Circuit Judge should review the annual settlements to ensure fees are paid in a timely manner.

WE RECOMMEND the Public Administrator and Associate Circuit Judge:

- A. Ensure adequate collateral securities are pledged for all funds on deposit in excess of FDIC coverage.
- B. Ensure fees are paid in a timely manner.

AUDITEE'S RESPONSE

The Public Administrator provided the following responses:

- A. *Procedures for review of collateral changes will be reviewed and implemented.*
- B. *My office is fee-based and limited staffing hours have caused time/fee applications to not be a top priority. Although time/fee orders are completed and sometimes approved by the court, I have elected to not collect fees that would cause a hardship to the protectee. Effective January 1, 2009, my office will become a salaried office and fees from estates*

will become county revenues payable on a timely basis. A meeting with the County Commission will be pursued to formulate a fee schedule and additional staffing to help with the time required to accomplish these tasks.

FOLLOW-UP ON PRIOR AUDIT FINDINGS

BARTON COUNTY
FOLLOW-UP ON PRIOR AUDIT FINDINGS

In accordance with *Government Auditing Standards*, this section reports the auditor's follow-up on action taken by Barton County on findings in the Management Advisory Report (MAR) of our prior audit report issued for the 2 years ended December 31, 2003.

The prior recommendations which have not been implemented, but are considered significant, are repeated in the current MAR. Although the remaining unimplemented recommendations are not repeated, the county should consider implementing those recommendations.

1. County Expenditures

- A. The county did not always solicit bids, or bid documentation was not always retained for various purchases.
- B. The county prepaid a vendor for guard rails and concrete bridge floors that were not delivered for at least 8 months.
- C. The county had not made the required payments to the Missouri Office of Prosecution Services (MOPS) since 2002 and as a result, owed the MOPS \$10,492 as of December 2004.
- D. The County Commission approved some payments to vendors without requiring acknowledgement of receipt of goods or services.
- E. The county purchased food, catered meals, and rented a room for various meetings with members of the Local Emergency Planning Committee and with township board members which did not appear to be a prudent use of county funds.
- F. The county had not adopted formal policies and procedures for the use of county credit cards, and the county and Sheriff's office maintained approximately 40 credit cards for the purchase of supplies and for expenses incurred to transport prisoners.
- G. An annual maintenance plan for the county bridges had not been prepared.
- H. The county had no formal follow up procedures for collecting unpaid prisoner board bills from surrounding counties and cities.

Recommendations:

The County Commission:

- A. Solicit bids for all items in accordance with state law. Documentation of bids solicited and justification for bid awards should be retained by the County Clerk. If

it is not practical to obtain bids in a specific instance, or if sole source procurement is necessary, the circumstances should be thoroughly documented.

- B. Discontinue the practice of prepaying for items.
- C. Authorize a payment of \$10,492 to the MOPS for amounts due as of December 2004, and make monthly payments as required by state law.
- D. Ensure all invoices contain an indication of receipt of goods or services.
- E. Ensure expenditures are a necessary and prudent use of public funds.
- F. Evaluate the need for each county credit card and cancel any cards which are determined unnecessary. Adopt formal policies and procedures for credit card use, including policies which prohibit the personal use of county credit cards, require all credit card slips be submitted to support payment of invoices, and require credit card purchases to comply with county bidding policies.
- G. Establish a formal annual maintenance plan for county bridges.
- H. Establish procedures to follow up on unpaid board bills including rebilling any unpaid amounts. Documentation of any subsequent billings should be maintained.

Status:

A,E
&F. Not implemented. See MAR finding number 2.

B,G,
&H. Implemented.

C. The county filed a lawsuit against MOPS regarding these payments. On October 10, 2008, the court ruled in the county's favor. The county is currently waiting to see if an appeal will be filed. The county has requested the court award all court costs and attorney fees to be reimbursed to the county by MOPS.

D. Not implemented. Although not repeated in the current MAR, our recommendation remains as stated above.

2. Officials' Compensation and Employee Bond Coverage

A. Salary increases paid to some elected officials in the middle of their term of office were not supported by salary commission actions.

B. The County Clerk calculated the salary of the County Collector based on the calendar year instead of the office holder's incumbency and as a result, the County Collector was overpaid \$316.

C. Various county employees who handled monies were not bonded.

Recommendations:

The County Commission:

A. Review these salary increases, obtain a legal opinion, and consider obtaining repayment of the salary overpayments, if necessary. In addition, ensure the salary commission approves all salary increases and salary commission minutes clearly document all decisions made.

B. Review this situation and consider obtaining reimbursement of \$316 from the Treasurer/Ex Officio County Collector.

C. Review current bonds and ensure there is adequate bond coverage for all county employees with access to monies.

Status:

A. Partially implemented. The salary commission approved all salary increases, and salary commission minutes clearly documented all decisions made. However, the County Commission did not obtain a legal opinion, and they do not plan to obtain reimbursement of the salary overpayments. Although not repeated in the current MAR, our recommendation remains as stated above.

B. Not implemented. The County Clerk continues to calculate the salary of the County Collector-Treasurer based on the calendar year instead of the office holder's incumbency; however, the amounts of overpayments are minimal. In addition, the County Commission does not plan to obtain reimbursement of the past overpayments. Although not repeated in the current MAR, our recommendation remains as stated above.

C. Implemented.

3. Personnel Policies and Procedures

A. The County Clerk maintained centralized leave records only on an annual basis.

B.1. Leave records indicated two Sheriff's office employees were allowed to accumulate annual leave beyond the maximum allowed by the county's personnel policy.

2. The Sheriff allowed an employee to take annual leave beyond his accumulated balance in violation of the county's leave policy.

Recommendations:

The County Commission:

- A. Require the County Clerk to maintain centralized leave records and ensure those records reconcile to the employees' time sheets.
- B.1. Discontinue the practice of allowing employees to accrue leave beyond the maximum levels established by the personnel policy.
 2. Follow established leave policies or review and amend those policies as warranted.

Status:

- A. Not implemented. See MAR finding number 4.
- B. Implemented.

4. General Fixed Assets

Although the county maintained a list of county property, it was not complete and procedures had not been established to ensure its accuracy. The County Clerk did not periodically reconcile equipment purchases with additions to the fixed asset records, and physical inventories were not performed for assets assigned to some officials. Property records did not always include the necessary information for some assets, and property items were not always properly numbered, tagged, or otherwise identified.

Recommendation:

The County Commission establish a written policy related to the handling and accounting for general fixed assets. In addition to providing guidance on accounting and record keeping, the policy could include necessary definitions, address important dates, discuss procedures for the handling of asset disposition, and any other concerns associated with county property. Also, inventories and inspections should be performed by each county official and the County Clerk, and general fixed asset purchases should be periodically reconciled to general fixed asset additions. In addition, property control tags should be affixed.

Status:

Partially implemented. Inventories and inspections were performed by each county official, and the County Clerk currently updates the general capital asset listing as assets are purchased. However, property control tags are not always attached to county property. Although not repeated in the current MAR, our recommendation remains as stated above.

5. Circuit Clerk's Controls and Procedures

- A.1. Bank reconciliations were not prepared for the fee account in a timely manner, and the Office of State Courts Administrator determined the Circuit Clerk had paid out monthly fees totaling \$2,743 to the County Treasurer twice.
2. Although the Circuit Clerk had established a formal written policy for his office to routinely follow up on old outstanding checks quarterly, it was not followed.
3. A monthly listing of open items (liabilities) was prepared by the Circuit Clerk's office; however, the listing did not properly reconcile with the cash balance of the fee account. At December 31, 2003, the open items listing exceeded the reconciled cash balance by \$1,135.
- B. A complete listing of accrued costs owed to the court was not maintained by the Circuit Clerk, and monitoring procedures related to accrued costs were not adequate.
- C. The Law Library Fund had accumulated a significant cash balance without any specific documented plans for its use.
- D. Most of the Law Library Fund was maintained in a non-interest bearing checking account. The bank balance was \$20,321 at December 31, 2003.

Recommendations:

The Circuit Clerk:

- A.1. Prepare and ensure bank reconciliations are agreed to book balances monthly, and if errors are identified, ensure corrections are made in a timely manner. In addition, the Circuit Clerk should request reimbursement of \$2,743 from the County Treasurer.
2. Attempt to resolve the old outstanding checks and follow the office's established outstanding check policy.
3. Reconcile the monthly listing of open items to the cash balance and attempt to investigate any unidentified monies or shortages.
- B. Ensure an accurate listing of accrued costs is prepared, and establish adequate procedures to monitor and collect accrued costs.

- C. Review the cash balance of the Law Library Fund, consider the court's future needs, and document the plans for expending the monies.
- D. Ensure Law Library Fund monies are deposited into an interest-bearing account.

Status:

A,C

&D. Implemented.

B. Not implemented. Although not repeated in the current MAR, our recommendation remains as stated above.

6. Prosecuting Attorney's Controls and Procedures

A. Receipt slips were not issued for some monies received. In addition, the method of payment was not always indicated on receipt slips, the composition of receipts was not reconciled to the composition of deposits, and original copies of voided receipt slips were not always maintained. Further, receipt slips of the Prosecuting Attorney's private practice were occasionally used for official receipts of the Prosecuting Attorney's office.

B. Receipts were not deposited intact or in a timely manner, and checks and money orders were not restrictively endorsed immediately upon receipt.

C. The Prosecuting Attorney's legal assistant and bad check unit supervisor could waive the bad check fee charged to the bad check writer without obtaining approval from the Prosecuting Attorney.

D. An adequate system to account for all bad checks received by the Prosecuting Attorney's office, as well as the subsequent disposition of these bad checks, had not been established. In addition, bad checks were not always filed with the court in a timely manner.

Recommendations:

The Prosecuting Attorney:

A. Issue receipt slips for all monies received, maintain original copies of all voided receipt slips, and ensure official receipt slips are used for county business. In addition, ensure the method of payment is indicated on all receipt slips and reconcile total cash, checks, and money orders received to the composition of amounts deposited.

B. Deposit all monies intact daily or when accumulated receipts exceed \$100, and restrictively endorse checks and money orders immediately upon receipt.

- C. Approve and document all waivers of bad check fees.
- D. Implement procedures to adequately account for bad checks received, as well as the ultimate disposition, through the use of sequential numbers assigned to each bad check complaint form or bad check received and a log to account for the numerical sequence and disposition of each bad check. In addition, establish procedures to adequately follow-up on 10-day letters for bad checks received and file complaints with the Circuit Clerk in a timely manner.

Status:

A Not implemented. See MAR finding number 10.

B&C. Implemented.

D. Partially implemented. A computerized listing of bad checks is maintained; however, no procedures have been established to ensure bad checks are filed with the court in a timely manner. See MAR finding number 10.

7. Sheriff's Controls and Procedures

- A. Receipts were not always deposited in a timely manner, and checks and money orders received were not restrictively endorsed immediately upon receipt and were kept in an unlocked desk drawer until deposited.
- B. Receipt slips were not always issued in sequential order or properly accounted for, the method of payment was not always indicated on receipt slips, the composition of receipts was not reconciled to the composition of deposits, and original copies of voided receipt slips were not always maintained.
- C.1. The duties of receiving, recording, depositing, and disbursing inmate monies, and reconciling the inmate bank account were not adequately segregated. In addition, there was no indication that supervisory reviews were performed.
 - 2. The Sheriff had not established procedures to routinely follow up on old outstanding checks for the inmate account.
 - 3. A monthly listing of open items (liabilities) or inmate balances was not prepared and reconciled to the inmate bank account balances.
- D. Seized property items were not always tagged to identify the property to a specific case.
- E. Although the Sheriff's office maintained attendance records of prisoners housed in the county jail and retained documentation of the related food purchases from local

vendors, the Sheriff's office did not calculate the average cost of meals served to prisoners.

- F. Vehicle logs were not maintained for the ten Sheriff's vehicles.

Recommendations:

The Sheriff:

- A. Deposit all monies intact daily or when accumulated receipts exceed \$100. In addition, restrictively endorse checks and money orders immediately upon receipt, and ensure receipts are kept in a secure location until deposited.
- B. Properly account for the numerical sequence of receipt slips issued, and maintain original copies of all voided receipt slips. In addition, ensure the method of payment is indicated on all receipt slips and reconcile total cash, checks, and money orders received to the composition of amounts deposited.
- C.1. Segregate accounting duties related to the handling of inmate monies to the extent possible or ensure periodic supervisory reviews are performed and documented.
 - 2. Attempt to resolve the old outstanding checks.
 - 3. Prepare monthly open items listings of inmate monies and reconcile the listings to the cash balance.
- D. Mark all seized property with prenumbered property tags and identify the property to specific cases.
- E. Calculate the average cost of prisoner meals periodically.
- F. Ensure the Sheriff's office maintains vehicle logs which include the purpose and destination of each trip, the daily beginning and ending odometer readings, and the operation and maintenance costs. Ensure these logs are reviewed by a supervisor to ensure vehicles are used only for county business and to help identify vehicles and equipment which should be replaced. In addition, ensure information on the logs is periodically reconciled to fuel purchases and other maintenance charges.

Status:

- A. Partially implemented. Receipts were deposited timely; however, checks and money orders received were not restrictively endorsed immediately upon receipt and were kept in an unlocked desk drawer until deposited. See MAR finding number 9.

B,C.1,
C.3,D

- &E. Not implemented. See MAR finding number 9.

C.2
&F. Implemented.

8. Assessor's Controls and Procedures

- A. Receipt slips were only issued upon request, and some cash receipts were not transmitted to the County Treasurer and were used for a change fund. In addition, the method of payment was not indicated on the receipt slips and reconciled to the composition of the monies transmitted to the Treasurer. The change fund was not maintained at a constant amount, and checks and money orders were not restrictively endorsed upon receipt.
- B. Accounting duties were not adequately segregated.
- C. The Assessor did not file monthly reports of fees with the County Commission.

Recommendations:

The Assessor:

- A. Issue pre-numbered receipt slips for all monies received, transmit all monies received to the County Treasurer intact, and ensure the method of payment is indicated on all receipt slips. Reconcile total cash, checks, and money orders received to amounts transmitted to the County Treasurer, and restrictively endorse checks and money orders immediately upon receipt. In addition, if a change fund is needed, it should be maintained at a constant amount.
- B. Segregate accounting duties to the extent possible or ensure periodic supervisory reviews are performed and documented.
- C. Prepare monthly reports of fees as required by state law.

Status:

The County Assessor no longer collects or handles monies.

9. Health Center Controls and Procedures

- A. The health center did not require any software testing prior to purchasing software products or adequately research the compatibility of the software purchased to ensure it was going to meet staff needs.
- B. Health center personnel did not monitor amounts expended on comprehensive family planning services, and the average cost per client of providing such services was not periodically calculated and monitored.

Recommendations:

The Board of Trustees:

- A. Ensure adequate research into major purchases is performed to ensure resources are being expended in a wise and prudent manner.
- B. Ensure comprehensive family planning expenditures are in compliance with the contract and contact the state Department of Health and Senior Services to resolve this situation.

Status:

The health center was not included in the scope of the current Barton County audit pursuant to Attorney General's Opinion No. 87, 2007, to Montee.

HISTORY, ORGANIZATION, AND
STATISTICAL INFORMATION

BARTON COUNTY
HISTORY, ORGANIZATION,
AND STATISTICAL INFORMATION

Barton County is a township-organized, third-class county and is part of the Twenty-Eighth Judicial Circuit. The county seat is Lamar.

Barton 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 judicial courts, law enforcement, property assessment, property tax collections, conduct of elections, and maintenance of financial and other records important to the county's citizens. The townships maintain county roads.

The county's population was 12,541 in 2000. The assessed valuation for the year ended December 31, 2007, was:

Real estate	\$ 100,233,050
Personal property	59,346,380
Railroad and utilities	14,644,742
Total	<u>\$ 174,224,172</u>

Assessed valuations and tax rate levies for political subdivisions within the county are included in the annual review of property tax rates issued by the state auditor; see Report No. 2007-91.

Barton County has the following sales taxes; rates are per \$1 of retail sales:

	Rate	Expiration Date	Required Property Tax Reduction	
General	\$.0050	None	50	%
Law enforcement	.0050	None	None	

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

Officeholder	2008	2007
County-Paid Officials:	\$	
Mike Davis, Presiding Commissioner		29,060
John Stockdale, Associate Commissioner		27,060
Dennis Wilson, Associate Commissioner		27,060
Kathleen Dimond, Recorder of Deeds		41,000
Kristina Crockett, County Clerk		41,000
Steven H. Kaderly, Prosecuting Attorney		49,000
Shannon C. Higgins, Sheriff		45,000
Teresa E. Moore, Public Administrator (1)		46,925
Frances Cato, County Collector-Treasurer, year ended March 31,	41,043	
C. Tucker Joustra, County Coroner		13,000
Ivan Frieden, County Assessor (2), year ended August 31,		41,635

(1) Includes fees received from probate cases.

(2) Includes \$688 annual compensation received from the state.

State-Paid Officials:

Janet Maupin, Circuit Clerk	51,197
Charles Curless, Associate Circuit Judge	101,090