



Susan Montee, JD, CPA  
Missouri State Auditor

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# Knox County



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July 2009

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Office of the  
Missouri State Auditor  
Susan Montee, JD, CPA

July 2009

The following findings were included in our audit report of Knox County.

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The financial conditions of the General Revenue Fund and the Road and Bridge Fund have declined in the past several years and are anticipated to decline even further. While receipts have remained approximately the same, disbursements have increased steadily over the last several years. The County Commission indicated it is aware of the concern, but has not developed a formal plan to address the county's financial condition.

The county has not adopted formal policies and procedures over the sale of rock and culverts to the public and other governmental entities. As a result, rock requests and sales of culverts are not handled consistently and are not adequately documented. A bill of sale is not always prepared for each sale and sales tax is not collected on culvert sales. The County Clerk does not compare rock purchase statements to invoices and delivery tickets received by the road and bridge department which show actual rock received.

Controls over property tax additions and abatements are not adequate. No review and approval of change requests and/or court orders submitted by the County Assessor and comparisons to changes actually made to the property tax system by the County Collector are performed. In addition, the County Clerk does not prepare or verify the accuracy of the delinquent tax books.

The county does not have adequate procedures to account for fuel and mileage for some county vehicles. The road and bridge department does not maintain any type of fuel logs in the vehicles or equipment, nor does it maintain fuel inventory records or logs of fuel dispensed at the county's bulk fuel tanks. Mileage logs that include the purpose and destination of each trip and beginning and ending odometer readings are not maintained. The county does not report taxable benefits associated with county vehicles used for commuting purposes. In addition, the county is reimbursing one official for commuter mileage incurred on his personal vehicle and not reporting it is a taxable benefit.

The County Commission has not developed a written policy for the use of county cellular telephones. In addition, the county has allowed some individuals to include their personal cellular telephones on the county's plan and county funds were used to pay for one employee's personal cellular telephone bill for two months reviewed.

Actual disbursements exceeded budgeted amounts for several county funds and the county has not disbursed monies from the Children's Trust Fund since the fund was created in 1990. The county's accounts payable process does not provide adequate controls to ensure goods and services have been received prior to payment. In addition, the county paid monies to various not-for-profit organizations without entering into written contracts or requiring documentation of how the monies were spent by the organizations.

YELLOW SHEET

Other findings in the audit report address the apportionment of railroad and utility taxes; capital asset records and procedures; payroll policies and procedures; computer controls; accounting controls and procedures in the Prosecuting Attorney's office, the Sheriff's office, and the County Clerk's office; and the Circuit Clerk's accrued costs procedures.

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KNOX COUNTY

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STATE AUDITOR'S REPORT



**SUSAN MONTEE, JD, CPA**  
**Missouri State Auditor**

To the County Commission  
and  
Officeholders of Knox County

We have audited certain operations of Knox 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 Knox 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.

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 Knox County.



Susan Montee, JD, CPA  
State Auditor

The following auditors participated in the preparation of this report:

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MANAGEMENT ADVISORY REPORT -  
STATE AUDITOR'S FINDINGS

KNOX COUNTY  
MANAGEMENT ADVISORY REPORT -  
STATE AUDITOR'S FINDINGS

**1. Financial Condition**

The financial condition of the General Revenue and the Road and Bridge Funds has declined and is anticipated to decline even further during the year ended December 31, 2009. The following table reflects the receipts, disbursements, and cash balances of the funds for the 3 years ended December 31, 2008, as well as anticipated amounts from the 2009 approved budgets:

	Year Ended December 31,			
	2009 (budgeted)	2008 (actual)	2007 (actual)	2006 (actual)
<u>General Revenue Fund</u>				
Beginning balance, January 1	\$ 76,708	138,583	183,287	202,342
Receipts	674,373	675,973	673,594	679,366
Disbursements	(751,034)	(737,848)	(718,298)	(698,421)
Ending balance, December 31	\$ 47	76,708	138,583	183,287
<u>Road and Bridge Fund</u>				
Beginning balance, January 1	\$ 236,135	318,209	27,483	209,949
Receipts	1,246,529	1,478,172	1,343,886	1,295,683
Disbursements	(1,470,355)	(1,560,246)	(1,053,160)	(1,478,149)
Ending balance, December 31	\$ 12,309	236,135	318,209	27,483

Based on the 2009 budgets, it appears the financial condition of these funds will decline significantly during the current year. While receipts have remained approximately the same, disbursements have increased steadily over the last several years.

The county cannot continue to spend more than it receives in these funds. Consideration should be given to finding ways to increase receipts and decrease disbursements to improve the financial condition of these funds.

The County Commission indicated it is aware of the concern, but has not developed a formal plan to address the county's financial condition. The County Commission also indicated it does plan to reduce disbursements on the 2010 budget, and plans to reduce disbursements in 2009, if receipts are less than planned. However, the County Commission stated it has no specific plan for how 2009 disbursements could be reduced.

It is essential the County Commission address the situation both in the immediate and long-term future. To improve the financial condition of the county, the County

Commission should review disbursements and reduce discretionary spending as much as possible, evaluate controls and management practices to ensure efficient use of resources available to the county, and attempt to maximize all sources of receipts.

**WE RECOMMEND** the County Commission closely monitor the county's financial condition and take the necessary steps to improve the financial condition of the General Revenue and Road and Bridge Funds. The County Commission should perform long-term planning and ensure receipts are maximized and disbursements are closely monitored.

**AUDITEE'S RESPONSE**

*The County Commission provided the following response:*

*We agree and we will monitor the situation closely. We have notified all employees of the financial condition. We do not believe the situation will improve.*

<b>2. Road and Bridge Policies and Procedures</b>
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Concerns were noted with the county's procedures regarding the sale of materials to the public and the purchase of road materials.

A. The county has not adopted formal policies and procedures over the sale of rock and culverts to the public and other governmental entities. As a result, rock requests and sales of culverts are not handled consistently and are not adequately documented. Rock purchased by the public is put on county roads under a cost-sharing program while culverts are purchased by individuals for private purposes or purchased by other governmental entities. The county received approximately \$89,200 from these sales during the 2 years ended December 31, 2007.

The county's procedures regarding the sale of rock and culverts are inconsistent and do not provide adequate controls. A bill of sale is not always prepared for each sale and is not required for the purchaser to receive materials from the road and bridge department. In addition, the purchaser may make payment prior to receiving the materials from the road and bridge department, or the purchaser may first receive the material from the road and bridge department and then make payment. The County Clerk maintains a list of requests made for rock to be delivered on county roads; however, some requests for rock are made directly to the County Road Supervisor. In these instances, the County Clerk relies on the County Road Supervisor to notify her of the requests. In addition, payments made are not always noted on the list maintained by the County Clerk and bills of sale are only prepared when goods are to be billed. Therefore, the County Clerk does not maintain complete and accurate records of all purchases and payments, and we noted one instance in which the county billed a purchaser who had already

made payment. Also, the county does not collect retail sales tax on applicable sales made for private purposes.

As a result of the lack of formal and consistent policies and procedures, the county does not have a complete record of all sales and has little assurance all monies due to the county related to this program have been received. Failure to adopt formal policies and procedures over sales to the public could result in lost revenues. The county should develop consistent procedures whereby all sales must be approved in the County Clerk's office and supported by a bill of sale (whether paid in advance or to be billed later) prior to the release of materials by the road and bridge department.

- B. The County Clerk does not compare rock purchase statements to invoices and delivery tickets received by the road and bridge department, which show actual rock received. The county spent approximately \$425,000 on rock during the 2 years ended December 31, 2007.

Although the invoices and delivery tickets are usually forwarded to the County Clerk's office for filing, they are not used by the County Clerk's office for comparison to the billing statements. Without such a comparison, the county has no assurance it is paying only for rock actually received.

Similar conditions were noted in our prior report.

**WE AGAIN RECOMMEND** the County Commission:

- A. Develop formal policies and procedures over sales of materials to the public. A complete record of all sales should be maintained by the county and materials should only be released after customers present proof of payment or a bill of sale approved by the County Clerk's office. Also, the county should contact the Department of Revenue as to whether retail sales tax should be collected on sales intended for private use.
- B. And County Clerk ensure invoices are compared to billing statements prior to payment.

**AUDITEE'S RESPONSE**

*The County Commission and County Clerk provided the following responses:*

- A. *We have established a verbal policy regarding the sales of materials and we will start issuing bills of sales to all individuals. We will also create a written policy. However, since the county does not pay sales tax on the culverts purchased, we do not feel like we should be charging sales tax to the citizens who buy them.*

- B. *Starting in 2009, we now compare the billing statements to actual invoices prior to payment.*

<b>3. Property Tax Controls and Procedures</b>
--

Property tax system procedures and controls are not sufficient. The County Commission does not adequately review property tax additions and abatements. In addition, the County Clerk does not prepare or verify the delinquent tax books.

- A. Controls over property tax additions and abatements are not adequate. Addition and abatement requests are prepared by the County Assessor, signed by the County Clerk, and submitted to the County Collector who posts the changes to the property tax system. The County Collector prints out the personal property and real estate property tax additions and abatements report at the end of the year for the County Commission's review.

No review and approval of change requests and/or court orders submitted by the County Assessor and comparisons to changes actually made to the property tax system by the County Collector are performed. As a result, additions and abatements, which constitute changes to the amount of taxes the County Collector is charged with collecting, are not properly monitored and errors or irregularities could go undetected.

Section 137.260, RSMo, requires the tax books only be changed by the County Clerk under order of the County Commission. Controls should be established requiring the County Clerk to periodically reconcile all additions and abatements to changes made to the property tax system, and to charge these amounts to the County Collector. Further, court orders should be approved timely by the County Commission for all additions and abatements to the property tax system.

- B. The County Clerk does not prepare or verify the accuracy of the delinquent tax books. The County Collector prepares the delinquent tax books from the computer system and there is no independent review performed by the County Clerk. Because the County Collector is responsible for collecting property tax monies, good internal controls require someone independent of that process be responsible for generating and testing the accuracy of the property tax books. A review of the tax books should include verification of individual entries in the tax books and recalculating total tax book charges.

Section 140.050, RSMo, requires the County Clerk to extend the delinquent tax books and charge the County Collector with the amount of taxes to be collected. If it is not feasible for the County Clerk to prepare the delinquent 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. Failure to perform reviews of the

tax books and test individual tax statement computations may result in errors and irregularities going undetected.

Similar conditions were noted in our prior report.

**WE AGAIN RECOMMEND** the County Commission:

- A. Develop procedures to ensure any changes to the property tax records are properly approved and monitored. In addition, addition and abatement court orders should be reviewed and approved on a timely basis.
- B. Work with the County Clerk to establish procedures to prepare the delinquent tax books. If preparation of the tax books by the County Clerk is not feasible, the County Clerk should review tax books for accuracy, test individual tax statements for accuracy, and document all procedures performed.

**AUDITEE'S RESPONSE**

*The County Commission provided the following responses:*

- A. *The County Clerk is now performing a reconciliation of the County Assessor's additions and abatements to a report that she receives yearly from the County Collector. We will start reviewing the additions and abatements more timely.*
- B. *We agree and the County Clerk will start doing this review.*

**4. Apportionment of Railroad and Utility Taxes**

A calculation error in the apportionment of 2007 railroad and utility taxes resulted in incorrect payments to three school districts. This error was due to the County Clerk apportioning the revenues for the capital projects tax levy to the incorrect school districts. The following table indicates the amount over or (under) paid to the school districts for the 2007 tax collections:

<u>School District</u>	<u>Actual</u>	<u>Correct</u>	<u>Amount Over</u>
	<u>Distribution</u>	<u>Apportionment</u>	<u>(Under) Paid</u>
Knox County R-I	\$ 328,905	361,798	(32,893)
Adair County R-II	28,933	101	28,832
LaPlata R-II	4,076	14	4,062

The County Clerk did not retain any documentation related to the calculation and could not explain why these errors occurred. A similar condition was included in our prior two reports which noted an error in the calculation of the 2002 and 1999 apportionments. To ensure all future apportionment calculations are correct and proper payments are made, the County Clerk should implement procedures to review all calculations for accuracy.

**WE RECOMMEND** the County Clerk consult with the various school districts and the Missouri Department of Elementary and Secondary Education for guidance on how to correct this error. In addition, the County Clerk should review all future apportionment calculations to ensure accuracy and future apportionments should be computed in accordance with applicable laws and regulations. Documentation of the apportionment calculations should also be retained.

**AUDITEE'S RESPONSE**

*The County Clerk provided the following response:*

*I agree. I plan to contact the schools and the Department of Elementary and Secondary Education and see how they want to handle the situation.*

<b>5. County Vehicle/Fuel Use and Records</b>
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The county does not have adequate procedures to account for fuel and mileage for some county vehicles. The county does not reconcile fuel use to fuel purchases, and records are not maintained of mileage incurred on some county vehicles. In addition, commuting mileage is not included on employee W-2 forms as compensation.

- A. Controls over fuel use are not adequate. During the 2 years ended December 31, 2007, the road and bridge department spent approximately \$197,000 on fuel for seven trucks and various equipment (such as graders, tractors, and loaders). Road and bridge department employees dispense fuel into the equipment and vehicles from bulk fuel tanks located at various sites in the county.

The road and bridge department does not maintain any type of fuel logs in the vehicles or equipment, nor does it maintain fuel inventory records or logs of fuel dispensed at the county's bulk fuel tanks. By not maintaining inventory records and fuel logs, the road and bridge department cannot reconcile fuel on hand to use and purchases made during the month.

Complete fuel inventory records and use logs are needed to compile data required to perform effective reviews and reconciliations. To monitor the reasonableness and propriety of fuel use and disbursements, fuel logs should be maintained and periodically reviewed. Recorded use should be reconciled to fuel purchased and on hand. Failure to account for fuel use could result in theft or misuse.

- B. Mileage logs that include the purpose and destination of each trip and beginning and ending odometer readings are not maintained by the road and bridge department to document the use of county-owned vehicles.

Complete and detailed mileage logs for all county owned vehicles should be maintained, and a review of these records should be periodically performed to ensure all county-owned vehicles are used efficiently and appropriately.

C. The county does not report taxable benefits associated with county vehicles used for commuting purposes. In addition, the county is reimbursing one official for commuter mileage incurred on his personal vehicle and not reporting it as a taxable benefit.

- 1) The amount of personal (commuting) mileage is not included on employee W-2 forms as a fringe benefit. The County Road Supervisor, Sheriff, and Deputy Sheriff are assigned vehicles which they all use for commuting purposes. However, vehicle logs were not maintained by the County Road Supervisor. In addition, while the Sheriff and Deputy Sheriff call in beginning and ending odometer readings each day, the amount of personal miles for each officer is not documented.

The Internal Revenue Service (IRS) reporting guidelines indicate personal commuting mileage is a reportable fringe benefit. Clearly marked police vehicles are exempt from these guidelines, as well as unmarked law enforcement vehicles if their use is officially authorized. However, the County Sheriff vehicles are unmarked and their use has not been officially authorized. For non-exempt vehicles, IRS guidelines require the full value of the provided vehicle to be reported on the employees' W-2 forms if the employer does not require the submission of detailed logs which distinguish between business and personal use. Because procedures have not been established to ensure the IRS regulations are followed, the county may be subject to penalties and/or fines for failure to report all taxable benefits.

Vehicle logs should be maintained which clearly distinguish between business and commuting use, and taxable benefits for commuting should be reported on applicable officials' and employees' W-2 forms.

- 2) The county reimburses the County Assessor for mileage to commute between his home and the county courthouse and this fringe benefit is not reported on his W-2 form.

Monthly the County Assessor submits a mileage reimbursement form to the County Commission. However, the County Assessor does not indicate which miles are personal (commuting) miles and which are business related. While Section 53.135, RSMo, allows county assessors to be reimbursed for actual and necessary travel expenses incurred in the performance of the assessor's official duties, it does not appear this reimbursement would include personal (commuting) mileage.

The County Commission should review the policy of reimbursing the County Assessor for commuting mileage and determine if it is a necessary and prudent use of county funds. If it is determined to be necessary, the value of the commuting mileage should be reported on the County Assessor's W-2 form.

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

**WE RECOMMEND** the County Commission:

- A. Ensure the road and bridge department maintains complete fuel inventory records, and fuel logs are periodically reviewed for completeness and reasonableness of use and reconciled to fuel purchased and on hand.
- B. Require complete and detailed mileage logs be maintained for all county-owned vehicles and periodically analyze vehicle use to ensure county-owned vehicles are used efficiently and appropriately.
- C. Comply with IRS guidelines for reporting fringe benefits related to commuting in county-owned vehicles and mileage reimbursement. In addition, the County Commission should consider discontinuing the practice of reimbursing the County Assessor for mileage not required by state law.

**AUDITEE'S RESPONSE**

*The County Commission provided the following response:*

- A&B. We agree. In 2009, the county started preparing fuel and mileage logs. We will have the Deputy County Clerk perform a reconciliation on a monthly basis.*
- C. We will discuss this matter with the Missouri Association of Counties to see how other counties have remedied this type of situation. We have discontinued reimbursing the Assessor for personal (commuting) mileage.*

<b>6. Cellular Telephone Policies and Procedures</b>
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The County Commission has not developed a written policy for the use of county cellular telephones. In addition, the county has allowed some individuals to include their personal cellular telephones on the county's plan and county funds were used to pay for one official's personal cellular telephone bill for the 2 months we reviewed. The County Road Supervisor, County Assessor, and various Sheriff's office employees utilize county cellular telephones. The county spent approximately \$8,800 and \$6,600 for cellular telephone use in 2007 and 2006, respectively.

- A. The County Commission has not developed a written policy regarding cellular telephone use.

A written policy regarding county cellular telephone use is necessary to prevent misuse of county assets and ensure there is no misunderstanding within the county regarding county cellular telephone use. This policy should provide criteria for determining which employees should be assigned a cellular telephone and proper use of the telephones, including restrictions on personal use. In addition, the policy should establish required billing review procedures.

- B. Personal cellular telephones are included in the county's cellular telephone plan. In past years, the county had numerous personal cellular telephones on its plan. Many of these telephones were canceled over the years. However, as of October 2008, out of the 11 telephones on the county's plan, 5 telephones were for county business, 4 telephones were for the County Clerk and a road and bridge department employee and their family members' personal use, and 2 telephones were for an individual who used to rent office space from the county approximately 8 years ago.

When the monthly invoices are received at the County Clerk's office, the invoices relating to the personal cellular telephones are given to the three respective individuals to pay their personal bills directly to the cellular telephone company. Copies of these personal invoices are not maintained at the courthouse. The County Clerk then prepares a voucher for the County Commission to approve the invoices related to the five county-use telephones. We noted the following concerns during our review of December 2006 and January 2007 cellular telephone invoices:

- The backup documentation did not agree to the amount of the payment vouchers. The amounts paid were less than the amounts in the backup documentation by approximately \$1,200 and \$1,500 in January 2007 and December 2006, respectively. However, the County Clerk could not explain why the amounts did not agree.
- The county paid a total of \$503 in personal cellular telephone bills for the County Clerk for the months reviewed. When we brought these payments to the County Clerk's attention in December 2008, she stated it was a mistake and she would pay the county back. However, as of April 2009, this situation had not been resolved.

The county should discontinue the practice of allowing individuals to obtain personal cellular telephones through the county's plan. Since the county is state sales tax exempt, these individuals are allowed to obtain cellular telephone service without paying the required sales tax and if any of these individuals did not pay their respective bills, the county would be liable for those costs. The county should also review other months' invoices to determine if any additional county

funds were used to pay for personal cellular telephone costs and seek reimbursement if any instances are noted.

**WE RECOMMEND** the County Commission:

- A. Develop a written policy regarding cellular telephone use and establish billing statement review procedures.
- B. Discontinue the practice of allowing individuals to have their personal cellular telephones on the county's plan. The County Commission should also ensure the amounts listed on the payment vouchers agree to the backup documentation. In addition, the County Commission should investigate cellular telephone bills for any additional payments made with county funds for employee's personal cellular telephone bills and seek reimbursement as necessary.

**AUDITEE'S RESPONSE**

*The County Commission provided the following response:*

- A We are planning to include a cellular telephone policy in the new personnel policy manual, which we are in the process of revising.*
- B. We took the personal cellular telephones off of the county's plan in December 2008. In the future, we will ensure the backup documentation agrees to the payment voucher. We will also review other months' invoices to ensure county funds only paid for business-related calls.*

*The County Clerk provided the following response:*

- B. The payment of my personal bill with county funds was not intentionally done. It happened during a transition time. I will reimburse the county by the end of 2009.*

<b>7. Capital Asset Records and Procedures</b>
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Records and procedures related to capital assets are in need of improvement. The county has not established a written policy related to handling and accounting for capital assets, does not maintain up to date records of county property, and has no procedures for identifying property additions. The county did not maintain records related to the sale of real estate. In addition, the county entered into a share crop agreement with a local farmer in 1993 for farming of county-owned property, but the county has not rebid this agreement since that time.

- A. The County Commission has not established a written policy related to handling and accounting for capital assets, and records to account for county property are not adequate. While the prior County Clerk maintained independent records of

capital assets held by county officials, these records have not been maintained since the current County Clerk took office in January 2006. Therefore, even though the current County Clerk sends out a blank form to each department/official annually for a physical inventory to be performed, the County Clerk does not maintain any records to compare to the completed physical inventory forms to ensure accuracy. In addition, the County Clerk has no procedure to identify property purchases throughout the year and tags identifying property items as county property are not assigned and affixed to the items.

This lack of county property records, monitoring, and involvement by the County Clerk diminishes the benefit of periodic reporting by the various other county departments, and increases the possibility of theft occurring without detection. In addition, property items could be purchased or disposed of without proper modifications to the county's insurance coverage.

Adequate property records and monitoring procedures are necessary to ensure compliance with Section 49.093, RSMo, and provide adequate internal controls over county property. The comparison of periodic inventories to overall county property records could potentially identify unrecorded additions and dispositions, identify obsolete assets, and deter and detect theft of assets. Property control tags should also be affixed to all capital asset items to help improve accountability and to ensure assets are properly identified as belonging to the county. Procedures to promptly identify, tag, and insure new property items are necessary to properly protect county assets.

- B. In April 2006, the county sold real estate for \$36,250 without obtaining an appraisal of the property or retaining any documentation related to the sale.

The County Clerk stated the property was advertised for sale in the local newspaper and sold on the county courthouse steps. However, no documentation regarding the advertisement or the sale of the property was retained. In addition, while the County Commission stated it believed the amount received was reasonable, a written appraisal from an independent appraisal company was not obtained prior to the sale to provide a basis for negotiations or to better ensure the amount received was reasonable.

Formal appraisals should be obtained for all property sold to ensure the best possible price is received. In addition, all records related to such sales should be maintained as required by Section 109.270, RSMo, to ensure the validity of transactions and provide an audit trail.

- C. The county's agreement with a local farmer for share crop farming of the county's North Sever Lake property has not been periodically rebid. The agreement was signed in 1993 and is renewed each year until either party terminates the agreement. The contract states the county will pay 50 percent of expenses and receive 50 percent of the revenues related to the farming of the property.

Routine use of a competitive bid process ensures the county has made every effort to receive the best and highest price and all interested parties are given an equal opportunity to participate in county business.

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

**WE RECOMMEND** the County Commission:

- A. And the County Clerk develop complete and accurate county property records and establish a written policy related to handling and accounting for capital 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. The County Commission should also implement a procedure for tagging and tracking new property items throughout the year, modify insurance coverage promptly, and follow up on discrepancies identified during the annual physical inventory process.
- B. Ensure independent appraisals are obtained for all future real estate sales. In addition, financial records should be retained in a secure location.
- C. Periodically solicit bids for the share crop farming of the North Sever Lake property.

**AUDITEE'S RESPONSE**

*The County Commission and County Clerk provided the following response:*

- A. *We agree and will implement this recommendation.*

*The County Commission provided the following additional responses:*

- B. *In the future, we will comply with this recommendation.*

- C. *We have already implemented this recommendation.*

<b>8. Financial Practices, Disbursements, and Contracts</b>
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Actual disbursements exceeded budgeted amounts for several county funds and the county has not disbursed monies from the Children's Trust Fund since the fund was created. In addition, the accounts payable process does not provide adequate controls to ensure goods and services have been received, and written contracts were not always prepared specifying the arrangements between applicable parties.

A. Actual disbursements exceeded budgeted amounts for several funds, as follows:

Fund	Year Ended December 31,	
	2007	2006
Law Enforcement	\$ 2,172	N/A
Local Emergency Planning Commission	1,319	6,390
Election	2,403	1,301
Crime	281	1,258
Help America Vote Act	10,988	N/A
Sever Lake	2,466	N/A
Technology	N/A	2,000
Users Fees	N/A	1,931

Although the County Commission receives budget to actual comparison reports monthly, the County Commission and other county officials do not ensure disbursements remain within the budget and budget amendments are not prepared when budgeted amounts are exceeded.

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 used when making spending decisions throughout the year.

B. The county has not disbursed monies it collects for victims of domestic violence. Section 488.445, RSMo, authorizes the county to impose certain fees on the issuance of marriage licenses and on any civil case filed in circuit court. These fees are to be used to provide financial assistance to shelters for victims of domestic violence. During the 2 years ended December 31, 2007, fees totaling \$2,204 were collected for this purpose and deposited into the Children's Trust Fund. No monies have been expended from this fund since it was established in 1990 and the county currently has no plans to distribute these funds. At December 31, 2007, the Children's Trust Fund had a balance of \$5,197.

Although there appears to be no applicable shelter located in Knox County, shelters do appear to exist in neighboring counties. The County Treasurer stated if a neighboring county wanted domestic violence funds from Knox County, it would contact him. However, the county should take a more proactive approach and determine whether any shelters located in neighboring counties provide services to Knox County residents and, if applicable, request applications for funding from these shelters as specified in Section 455.215, RSMo.

- C. The county's accounts payable process does not provide adequate controls to ensure goods and services have been received prior to payment. For 14 of 30 invoices reviewed, the County Commission approved payments to vendors without requiring the officeholder or employee to acknowledge receipt of goods or services.

Proper reviews of bills by officials or employees most knowledgeable of the transactions, comparison of receipts or records of individual transactions to overall month-end bills, and verification of receipt are necessary to ensure the county is paying for legitimate goods or services.

- D. During the 2 years ended December 31, 2007, the county paid \$8,850 to various not-for-profit organizations without entering into written contracts or requiring documentation of how the monies were spent by the organizations, as follows:
- \$7,350 to Knox County Emergency Shelter
  - \$500 to Knox County Council on Aging
  - \$500 to the OATS Knox County Committee
  - \$500 to Knox County Promotional Council

Section 432.070, RSMo, requires contracts of political subdivisions 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, Article VI, Section 23, of the Missouri Constitution specifically prohibits granting public funds to private organizations. The county needs to ensure the monies are used for county-provided services and it receives the required documentation from the entity documenting how the monies were spent or the services received by residents of the county.

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

**WE RECOMMEND** the County Commission:

- A. And other county officials review budget to actual reports carefully and refrain from approving disbursements which exceed budgeted amounts. If valid reasons necessitate excess disbursements, the original budget should be formally amended.
- B. Determine if there are any shelters for domestic violence victims which provide services to county residents that may qualify for financial support and request applications for funding from these shelters. In addition, the County Commission should ensure Children's Trust Fund monies are disbursed to such qualifying shelters in a timely manner.

- C. Establish effective disbursement review procedures to ensure payments are only made for legitimate goods and services.
- D. Ensure the county enters into formal written contracts for services rendered or obtained. In addition, documentation should be obtained from the organizations providing services to the county indicating how the county's monies were spent or the services provided to county residents.

**AUDITEE'S RESPONSE**

*The County Commission and the County Clerk provided the following response:*

- A. *In the future, we will amend budgets as needed.*

*The County Sheriff provided the following response:*

- A. *I did not realize I was going over budget since prior to 2009 I did not receive monthly budget to actual reports. In the future, I will be more aware of the budget to actual expenditures and amend the budgets when appropriate.*

*The former Ex Officio Recorder of Deeds provided the following response:*

- A. *Due to the busyness of separating offices (Recorder and Circuit Clerk), I did not watch the budgets closely and did not amend them, which I had always done in the past. I will implement this recommendation in the future.*

*The County Commission provided the following additional responses:*

- B. *We will work with the Treasurer and check with Adair County to see if its shelter is used by Knox County residents.*
- C. *We will implement this recommendation.*
- D. *We will obtain a letter back from the not-for-profit organizations that shows how the money was spent.*

<b>9.</b>	<b>Payroll Policies and Procedures</b>
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The County Clerk's office does not maintain centralized leave records or compensatory time balances for some county employees. Timesheets are not checked for accuracy and are not always detailed. In addition, the county does not have a formal policy regarding employee health insurance and the county does not have bond coverage for its employees. Knox County incurs approximately \$1 million annually in payroll and fringe benefit costs. The County Commission is responsible for approving payroll related

disbursements, and the County Clerk is responsible for maintaining adequate records to support these disbursements.

- A. With the exception of the road and bridge department, the County Clerk's office does not maintain centralized records of vacation leave, sick leave, and compensatory time earned, taken, and accumulated. The County Clerk indicated these records are supposed to be maintained by each individual office but our review noted some offices, for example the County Collector's and County Assessor's offices, are not maintaining adequate records.

Centralized records are needed to ensure employees are meeting expectations of county employment, policies are uniformly followed, and potential leave and/or compensatory time liabilities are monitored. In addition, such records are needed in the event disputes arise and to demonstrate compliance with the federal Fair Labor Standards Act (FLSA).

- B. Timesheets submitted by employees and approved by each employee's supervisor are not always accurate or complete. One timesheet was filled out with the incorrect days and showed the employee working on Saturdays and Sundays when the employee did not work those days. In addition, we noted a timesheet that only documented a total of 40 hours written at the bottom of each week, with no listing of individual days and hours worked. This employee was also paid \$4,145 for overtime worked during 2007, without any detailed records of the hours worked to support the amount of overtime paid.

Detailed timesheets should document hours actually worked and provide information necessary to monitor overtime worked, and leave and compensatory time use and balances. Timesheets should be signed by the employee, verified for accuracy, approved by the applicable supervisor, and filed with the County Clerk's office. Accurate and complete timesheets are essential in demonstrating compliance with county policy and federal FLSA requirements.

- C. The county does not maintain written authorization for health insurance payroll deductions. In addition, the county does not have a written policy regarding employee health insurance. The informal policy is to pay 50 percent of each employee's insurance costs and to deduct the remaining 50 percent from the employee's paycheck.

A written policy addressing this issue is necessary to provide assurance all employees are treated equitably and to prevent misunderstandings. This policy should include a requirement that all employees authorize the health insurance deduction, and documentation to support this deduction should be maintained in employee personnel files.

- D. County employees who handle monies are not covered by an employee bond. Proper bonding of all persons with access to monies would better protect the officials and county from risk of loss.

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

**WE RECOMMEND** the County Commission:

- A. Require leave and compensatory records be maintained for all county employees. These leave and compensatory records should be filed with the County Clerk and should be reviewed for accuracy and potential liability.
- B. Ensure the various supervisors and the payroll clerk review timesheets for accuracy and completeness, including the individual hours worked. In addition, the county should maintain supporting documentation for all overtime paid.
- C. Ensure the county's personnel manual adequately documents the county's policies regarding employee medical insurance. In addition, the County Commission should ensure current written authorizations are maintained for payroll deductions in employee personnel files.
- D. Obtain adequate bond coverage for all county employees with access to monies.

**AUDITEE'S RESPONSE**

*The County Clerk provided the following response:*

- A. *I will tell the County Collector and County Assessor to write down when their employees take leave and to turn in this information with payroll.*

*The County Commission provided the following responses:*

- B. *We will have supervisors review the timesheets and ensure they are accurate.*
- C. *We plan on including a health insurance policy in our revised personnel manual. In addition, we have created a form that the employees must sign for health insurance authorization.*
- D. *We have obtained a blanket bond for all employees.*

<b>10. Computer Controls</b>
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Computer systems and data are vulnerable to unauthorized use, modification, or destruction. Password and backup procedures are not adequate in some county offices.

In addition, the county does not have a formal emergency contingency plan for the computer system.

- A. Access to computer systems and data is not adequately restricted to only authorized users. Although the County Clerk, Assessor, Collector, and Treasurer use passwords to access various programs, passwords are not periodically changed to help ensure they remain known only to the assigned user and to reduce the risk of compromised passwords. An ineffective password system increases the risk of unauthorized access and changes to the computer systems and county data.

Passwords should be unique and confidential, changed periodically to reduce the risk of unauthorized use, and used to restrict employees' access to only those computer systems and data files needed to accomplish their jobs. Passwords are an effective, simple control to provide protection against improper access to computer systems and data. When properly managed in a controlled environment, passwords can provide effective security.

- B. The county assessment data, financial data, and property tax data is not backed up on a periodic, predefined basis and data backups are not always stored at an off-site location. Although backups of assessment data and property tax data are performed quarterly and monthly, respectively, the backups are not performed frequently enough to provide recent transaction history for data recovery in the event of a disaster or computer failure. In addition, backup data for the financial system is not stored off-site.

Computerized records are at risk of loss due to equipment failure or other electronic disaster. Preparation of backup disks, preferably on a daily or at least weekly basis, along with off-site storage, would provide increased assurance county data could be recreated if necessary.

- C. The county does not have formal emergency contingency plans and has not made formal arrangements for the use of backup facilities in the event of a disaster.

Contingency plans should include plans for a variety of situations, such as short- and long-term plans for backup hardware, software, facilities, personnel, and power usage. Involvement of users in contingency planning is important since users will likely be responsible for maintaining at least a portion of the backup under various contingencies. The major benefit of a thorough disaster recovery plan is the ability of the county to recover rapidly from disaster or extraordinary situations that might cause considerable loss or disruption to the county. Because of the degree of reliance on data processing, the need for contingency planning is evident.

Similar conditions were noted in our prior report.

**WE AGAIN RECOMMEND** the County Commission:

- A. Work with county officials to require passwords for all employees that are confidential and periodically changed to prevent unauthorized access to the county's computer systems and data.
- B. Back up data on a regular, predefined basis; store backup records at a secure off-site location; and develop appropriate backup and restoration procedures.
- C. Work with county officials to develop formal contingency plans for the various computer systems.

**AUDITEE'S RESPONSE**

*The County Commission provided the following response:*

*We will include procedures covering these issues in our personnel policy manual.*

<b>11. Prosecuting Attorney's Accounting Controls and Procedures</b>
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Open items are not reconciled to cash balances and procedures regarding receipt slips are not adequate. In addition, accrued case costs are not monitored. During the years ended December 31, 2007 and 2006, the Prosecuting Attorney's office handled receipts for bad check restitution and fees totaling approximately \$19,900 and \$11,400, respectively.

- A. Monthly lists of open items (liabilities) were not prepared, and consequently, liabilities were not reconciled with cash balances. The reconciled bank balance at December 31, 2007, was \$1,255. We requested an open items list detailing this balance; however, the Prosecuting Attorney's office was unable to provide a list and could not determine to whom these monies were owed.

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

- B. Official prenumbered receipt slips are not issued for some monies received. Receipt slips are only consistently issued for payments made in person. In addition, checks and money orders are not always restrictively endorsed immediately upon receipt, and receipts are not always kept in a secure location until they are deposited.

To adequately account for collections and reduce the risk of loss or misuse of funds, official prenumbered receipt slips should be issued for all monies immediately upon receipt. In addition, checks and money orders should be

restrictively endorsed immediately upon receipt and all monies should be maintained in a secure location until deposited.

- C. The Prosecuting Attorney's office does not generate a monthly accrued cost list, and as a result, these records are not adequately monitored or their collection pursued. At our request, an accrued cost list was generated from the accounting system as of September 2, 2008, which totaled \$26,350, with some of the cases on this list dating as far back as 1998. However, when we reviewed some of these older cases, we determined some of the costs on the report had actually been paid, but were posted incorrectly in the accounting system. Therefore, since some payments have been incorrectly posted to the system, the Prosecuting Attorney's office does not currently know the extent of accrued costs outstanding.

A complete and accurate list of accrued costs would allow the Prosecuting Attorney's office to more easily review the amounts due to the office and to take appropriate steps to ensure amounts owed are collected or to determine if amounts are uncollectible. Establishing procedures to ensure cases are updated or removed from the accrued cost list as appropriate would help ensure the list is complete and accurate. Inadequate procedures for the collection of accrued case costs may result in lost revenues.

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

**WE RECOMMEND** the Prosecuting Attorney:

- A. Prepare monthly lists of open items and reconcile the lists to the bank balance.
- B. Require official prenumbered receipt slips be issued for all monies received. In addition, the Prosecuting Attorney should restrictively endorse checks and money orders immediately upon receipt and maintain receipts in a secure location until deposited.
- C. Establish procedures to monitor and collect accrued costs.

**AUDITEE'S RESPONSE**

*The Prosecuting Attorney provided the following responses:*

- A. *We will prepare a list of open items (sub accounts) on a monthly basis and reconcile the total amount to our bank reconciliations.*
- B. *We have already started issuing receipt slips for all monies received. Our normal procedures are that we restrictively endorse money orders and checks immediately upon receipt and we keep them in a locked drawer until deposit. However, on the day that the auditor reviewed receipts, two checks were located on a desk. This was a busy day and a clerk had recently quit.*

C. *We have already implemented this recommendation.*

<b>12. Sheriff's Accounting Controls and Procedures</b>
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The Sheriff's office procedures related to receipts, accrued case costs, and contracts are in need of improvement. During the years ended December 31, 2007 and 2006, the Sheriff's office handled receipts for concealed weapon permits, bonds, and civil paper service totaling approximately \$8,000 and \$8,700, respectively.

A. Official prenumbered receipt slips are not issued for some monies received. Receipt slips are not always issued for court summons fees. In addition, the numerical sequence of receipt slips is not accounted for, and checks and money orders are not restrictively endorsed immediately upon receipt. Receipts are not always kept in a secure location until deposited.

To adequately account for collections and reduce the risk of loss or misuse of funds, official prenumbered receipt slips should be issued for all monies immediately upon receipt. In addition, checks and money orders should be restrictively endorsed immediately upon receipt, and receipt slip numbers should be accounted for properly. To adequately safeguard receipts, all monies should be maintained in a secure location until deposited.

B. Adequate procedures have not been established to ensure all accrued costs are adequately identified and pursued. A list of accrued costs is not maintained and accrued costs are not monitored.

The Sheriff's office receives fees and mileage for serving civil papers. A form is filled out and maintained by the Sheriff's office for all papers served. When the fees are not prepaid, the Sheriff's office will send the individual a copy of the paper service form along with a bill for services. A copy of these documents is filed in the Sheriff's office. However, a list of these accrued costs is not maintained and there are no procedures in place to monitor these costs to ensure payment is properly received for the services billed.

The secretary or Sheriff should review the status of all old cases, and if all payments have not been received, collection of outstanding amounts should be pursued. In addition, the Sheriff should establish written procedures for collecting accrued costs. By not adequately monitoring accrued costs, these costs could remain uncollected and result in lost revenue to the county. A complete and accurate list of accrued costs would allow the Sheriff to more easily review the amounts due to the office and take appropriate steps to ensure amounts are collected on a timely basis.

C. The county did not enter into written contracts for the boarding of county prisoners with other political subdivisions. The Sheriff's office paid

approximately \$22,700 and \$18,200 to board prisoners during the years ended December 31, 2007 and 2006, respectively.

Section 432.070, RSMo, requires contracts of political subdivisions 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.

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

**WE RECOMMEND** the Sheriff:

- A. Require official prenumbered receipt slips be issued for all monies received, and the numerical sequence of those receipt slips be accounted for properly. In addition, the Sheriff should restrictively endorse checks and money orders immediately upon receipt and maintain receipts in a secure location until deposited.
- B. Establish adequate procedures to routinely follow-up and pursue collection of accrued costs.
- C. And County Commission enter into written contracts as required by law.

**AUDITEE'S RESPONSE**

*The Sheriff provided the following responses:*

- A. *We have already implemented this recommendation.*
- B. *We started implementing this recommendation in 2009.*
- C. *I will work with the County Commission to implement this recommendation.*

*The County Commission provided the following response:*

- C. *We will work with the Sheriff to implement this recommendation.*

<b>13. County Clerk's Accounting Controls and Procedures</b>
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Accounting controls and procedures in the County Clerk's office are in need of improvement. Receipt slips are not issued for all monies received. In addition, some records were not maintained, and monthly reports of fees are not prepared. During the years ended December 31, 2007 and 2006, the County Clerk's office processed receipts for various fees and licenses totaling approximately \$57,900 and \$40,700, respectively.

- A. Official prenumbered receipt slips are not issued for all monies received. Receipt slips are only issued upon request. To adequately account for collections and reduce the risk of loss or misuse of funds, official prenumbered receipt slips should be issued for all monies immediately upon receipt.
- B. The County Clerk did not retain records of all transactions. The County Clerk's detailed records of 2007 plat book and notary fee receipts could not be located. According to the county's financial statements, these receipts total approximately \$1,700 during 2007.

Record retention is necessary to ensure the validity of transactions and provide an audit trail. In addition, Section 109.270, RSMo, states all records made or received by officials in the course of their public duties are public property and are not to be disposed of except as provided by law.

- C. The County Clerk does not prepare monthly reports of monies collected. Section 50.370, RSMo, requires county officials to prepare and file with the County Commission monthly reports of fees collected.

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

**WE RECOMMEND** the County Clerk:

- A. Issue official prenumbered receipt slips for all monies received.
- B. Retain financial records in a secure location to prevent misplacement or loss.
- C. File a monthly report of fees with the County Commission in accordance with state law.

**AUDITEE'S RESPONSE**

*The County Clerk provided the following responses:*

- A. *I have already implemented this recommendation.*
- B&C. *I will try to comply with these recommendations.*

<b>14.</b>	<b>Circuit Clerk's Accrued Costs Procedures</b>
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Adequate procedures have not been established to ensure all accrued costs (court costs, incarceration costs, court-ordered restitution, and fines) are adequately identified and pursued by the Circuit Clerk's office. A list of accrued costs owed to the court is maintained in the Circuit Clerk's computer system, the Justice Information System (JIS); however, the Circuit Clerk does not utilize this report. At our request, the Circuit Clerk

printed an accrued cost list as of August 2008, which showed an accrued cost balance totaling approximately \$60,900.

In July 2006, the Circuit Court established procedures for all new cases to be placed on payment plans if the defendants could not pay their court costs in full on their court dates. The payment plan cases are brought before the Judge every 3 months to ensure payments are made. However, the Circuit Court has not established procedures to ensure cases prior to July 2006 are periodically reviewed. Of the three older cases we reviewed, one individual had not made any payments since October 2006. This case had a balance owed to the court of approximately \$815. Although recent legislation has increased the court's opportunities to collect debts (such as the state's debt collection agency program and the tax intercept program), the Circuit Clerk's office does not participate in any of these programs.

Accrued costs could remain uncollected because of inadequate monitoring procedures and result in lost revenue. In addition, the Circuit Clerk should consider using state debt collection programs.

A similar condition was also noted in our prior report.

**WE AGAIN RECOMMEND** the Circuit Clerk establish procedures to monitor and collect accrued case costs for older cases. In addition, the Circuit Clerk should consider participating in the statewide debt collection agency program and the tax intercept program.

### **AUDITEE'S RESPONSE**

*The Circuit Clerk provided the following response:*

*We missed this case due to JIS transition. However, newer cases automatically come up for payment review.*

HISTORY, ORGANIZATION, AND  
STATISTICAL INFORMATION

KNOX COUNTY  
HISTORY, ORGANIZATION,  
AND STATISTICAL INFORMATION

Knox County is a county-organized, third-class county and is part of the Second Judicial Circuit. The county seat is Edina.

Knox County's government is composed of a three-member county commission and separate elected officials performing various tasks. All elected officials serve 4-year terms. The county commission has mainly administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintaining county roads and bridges, and performing miscellaneous duties not handled by other county officials. Principal functions of these other officials relate to 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 county's population was 4,361 in 2000. The assessed valuation for the year ended December 31, 2007, was:

Real estate	\$ 36,660,115
Personal property	16,762,155
Railroad and utilities	9,550,281
Total	<u>\$ 62,972,551</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.

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

	Rate	Expiration Date	Required Property Tax Reduction	
General	\$ .0050	2010	50	%
General (1)	.0050	2009	None	
Road and bridge capital improvements	.0050	2012	None	
Law enforcement	.0050	None	None	

(1) This sales tax was renewed in April 2009 and no longer has an expiration date.

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:	\$	
L.P. Mayfield, Presiding Commissioner		24,613
Michael McGinnis, Associate Commissioner		22,406
Terry Marble, Associate Commissioner		22,406
Sandy Woods, Recorder of Deeds		32,000
Debbie McCurren, County Clerk		32,000
David Brown, Prosecuting Attorney		41,375
Michael Kite, Sheriff		40,314
Allen Gudehus, County Treasurer		32,000
Jeffrey Doss, County Coroner		9,548
Kathy Poore, Public Administrator		21,218
Brenton Karhoff, County Collector (1), Year ended February 29,	38,048	
Vance Parrish, County Assessor (2), Year ended August 31,		37,236

(1) Includes \$796 of commissions earned for collecting city property taxes.

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

State-Paid Officials:

James Gibbons, Circuit Clerk	51,197
William Alberty, Associate Circuit Judge	101,090