



Susan Montee, JD, CPA  
Missouri State Auditor

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# Atchison County



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**Susan Montee, JD, CPA**  
Missouri State Auditor

# YELLOW SHEET

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## Findings in the audit of Atchison County

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### Sheriff's Depositing Procedures

Receipts are not deposited intact timely. Although monies are generally collected each business day, deposits are typically made only two or three times per month. The receipts from phone cards are accumulated in cash until \$1,000 is on hand before being deposited. The Sheriff's office collected paper service fees, bonds, report fees, telephone commissions, and receipts from phone card sales totaling approximately \$138,000 during the year ended December 31, 2009.

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## **SUSAN MONTEE, JD, CPA**

### **Missouri State Auditor**

To the County Commission  
and  
Officeholders of Atchison County

We have audited certain operations of Atchison 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 Atchison County for the 2 years ended December 31, 2009. The scope of our audit included, but was not necessarily limited to, the 2 years ended December 31, 2009. The objectives of our audit were to:

1. Evaluate the county's internal controls over significant management and financial functions.
2. Evaluate the county's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and operations, including certain 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. We also tested certain of those controls to obtain evidence regarding the effectiveness of their design and 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, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions. 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 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 finding arising from our audit of Atchison County.



Susan Montee, JD, CPA  
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Alice M. Fast, CPA, CGFM, CIA
Audit Manager:	Todd M. Schuler, CPA
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# Atchison County Management Advisory Report State Auditor's Findings

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## **Sheriff's Depositing Procedures**

Receipts of this office, which often include large amounts of cash, are held for long periods of time and are not deposited intact timely. The Sheriff's office collected paper service fees, bonds, report fees, telephone commissions, and receipts from phone card sales totaling approximately \$138,000 during the year ended December 31, 2009.

Although monies are generally collected each business day, deposits are typically made only two or three times per month. We reviewed two deposits made in October 2009, totaling \$6,445 of which \$5,892 was cash. Of this cash, \$1,000 was from phone card sales and had been accumulating since June 2009. Some of the other monies deposited were held up to 16 days before deposit. Phone card sales receipts are accumulated and held separately from other monies in the office, mostly in cash, until \$1,000 is on hand, and then combined with other monies on hand for deposit.

To adequately account for collections and reduce the risk of loss or misuse of funds, deposits should be made intact and in a timely manner. When significant amounts of cash are collected, monies should be deposited more frequently to ensure cash assets are protected from theft or fraud.

## Recommendations

The Sheriff deposit all monies intact and on a timely basis.

## Auditee's Response

*The Sheriff provided the following response:*

*I agree and will try to ensure deposits are made at least weekly in the future. We are addressing the way phone card monies are handled and will have new procedures in place by January 1, 2011.*

# Atchison County

## Organization and Statistical Information

Atchison County is a county-organized, third-class county and is part of the Fourth Judicial Circuit. The county seat is Rock Port.

Atchison County's government is composed of a three-member county commission and separate elected officials performing various tasks. All elected officials serve 4-year terms. The county commission has mainly administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintaining county roads and bridges, and performing miscellaneous duties not handled by other county officials. Principal functions of these other officials relate to law enforcement, property assessment, property tax collections, conduct of elections, and maintenance of financial and other records important to the county's citizens.

### Elected Officials and Their Compensation Paid

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

Officeholder	2010	2009
Marlin L. Logan, Presiding Commissioner	\$	31,821
Kent A. Fisher, Associate Commissioner		29,709
David P. Chapin, Associate Commissioner		29,709
Lori Hall, Circuit Clerk and Ex Officio Recorder of Deeds (1)		
Susette M. Taylor, County Clerk (2)		49,275
Dan Smith, Prosecuting Attorney		53,850
Dennis D. Martin, Sheriff		50,241
Debbie True, County Treasurer		43,573
Shawn Minter Jr., County Coroner		12,542
Karen A. Lester, Public Administrator		27,331
Diane Livengood, County Collector (3), year ended February 28,	48,113	
Lori Brown Jones, County Assessor, year ended August 31,		43,731

- (1) Compensation is paid by the state
- (2) Includes \$4,228 of commissions earned for preparing city property tax books.
- (3) Includes \$4,228 of commissions earned for collecting city property taxes.