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Missouri State Auditor

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# FOLLOW-UP REPORT ON AUDIT FINDINGS

## Miller County



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<http://auditor.mo.gov>

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# Miller County

## Follow-Up Report on Audit Findings

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\*Includes selected findings



**NICOLE R. GALLOWAY, CPA**  
**Missouri State Auditor**

To the County Commission  
and  
Officeholders of Miller County

We have conducted follow-up work on certain audit report findings contained in Report No. 2014-109, *Miller County* (rated as Poor), issued in November 2014, pursuant to the Auditor's Follow-Up Team to Effect Recommendations (AFTER) program. The objectives of the AFTER program are to:

1. Identify audit report findings that require immediate management attention and any other findings for which follow up is considered necessary at this time, and inform the county about the follow-up review on those findings.
2. Identify and provide status information for each recommendation reviewed. The status of each recommendation reviewed will be one of the following:
  - Implemented: Auditee fully implemented the recommendation, either as described in the report or in a manner that resolved the underlying issue.
  - In Progress: Auditee has specific plans to begin, or has begun, to implement and intends to fully implement the recommendation.
  - Partially Implemented: Auditee implemented the recommendation in part, but is not making efforts to fully implement it.
  - Not Implemented: Auditee has not implemented the recommendation and indicates that it will not do so.

Our methodology included working with the county, prior to completion of the audit report, to develop a timeline for the implementation of corrective action related to the audit recommendations. As part of the AFTER work conducted, we reviewed supporting documentation submitted by county officials and held meetings with county officials. Documentation provided by the county included the 2015 county budget, bank statements and reconciliations, County Collector annual settlements, receipt and disbursement records, and various other financial records. This report is a summary of the results of this follow-up work, which was substantially completed during March 2015.

Nicole R. Galloway, CPA  
State Auditor

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# Miller County

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#### 1. Financial Condition

As noted in our two prior audits, the financial condition of the Jail Fund and Special Road and Bridge (SRB) Fund remained poor. In addition, the financial condition of the Enhanced 911 (E911) Fund had deteriorated. The amount of General Revenue (GR) Fund and restricted Capital Improvements Sales Tax (CIST) Fund monies used to support these other funds had increased significantly over the past several years. As a result, the GR Fund was also in poor financial condition and the CIST Fund may not have the monies needed to pay off outstanding debt.

We identified the following additional concerns related to these funds:

- The county erroneously reported property tax reductions in 2013, resulting in a \$453,793 over collection in the GR Fund that must be offset against property tax collections in future years. Considering the GR Fund was projected to end 2014 with a \$395,000 cash balance, the GR Fund was in poor financial condition and could no longer afford to transfer monies to other funds.
- The county had a significant amount of debt that further eroded the county's financial condition. If the county continues to use the CIST Fund to cover the negative cash balances in other funds, it risks not having the funds necessary to pay off the debt.
- The county used various lease-purchase agreements, notes, and lines of credit to purchase road and bridge equipment and sheriff vehicles during the year ended December 31, 2013. Rather than paying these debt instruments down or off, the county continued to finance additional purchases through these instruments.

#### Recommendation

The County Commission perform long-term planning, closely monitor the county's financial condition, and take necessary steps to improve the financial condition of the Jail, Special Road and Bridge, Enhanced 911, and General Revenue Funds. In addition, the County Commission should take advantage of any opportunities to decrease disbursements and maximize revenues.

#### Status

##### **In Progress**

The County Commission and County Clerk indicated they are closely monitoring the financial condition of the county and are taking steps to improve the financial condition of the Jail, SRB, E911, and GR Funds. These funds' total ending balances as of December 31, 2014, were higher than projected in the 2014 budget due to county officials keeping disbursements at or below budgeted amounts.



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Specific long-term plans have been put in place to improve the financial condition of the county. For example, the County Commission has a schedule of outstanding debt, payments, and payoff dates that it is using to monitor and reduce debt. Also, as explained in the MAR finding number 2.2 status, the County Commission plans to correct the 2013 property tax over collection by reducing property tax revenues over the next 3 years. This solution will help ensure the reduction of property tax revenues over those years does not further erode the overall financial condition of the county in the current year.

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2. Sales Tax Procedures

We identified various concerns related to county sales taxes.

2.1 Capital Improvements  
Sales Tax

Some capital improvement sales tax revenue was spent on road and bridge related purposes that were not allowable under state law. In addition, the county could not provide documentation showing how approximately \$2 million of capital improvement sales tax revenues transferred to the Jail Fund and approximately \$1 million transferred to the E911 Fund for the 4 years ended December 31, 2013, were spent in accordance with state law. Although some disbursements from the Jail and E911 Funds were capital improvement related, a significant amount of capital improvement sales tax revenues transferred to these funds were likely spent for purposes that were not allowed under state law.

Recommendation

The County Commission discontinue using capital improvements sales tax monies to cover non-capital improvement related costs and reimburse the CIST Fund for transfers made to the SRB Fund for current and prior years. In addition, the County Commission should determine total allowable capital improvement costs paid out of the Jail and E911 funds from current and prior years and reimburse the CIST Fund for transferred amounts that exceeded allowable costs. The County Commission should implement procedures to ensure capital improvement sales tax monies are tracked and spent in accordance with state law. If a road and bridge capital improvement sales tax is deemed necessary, the County Commission should evaluate possible funding options.

Status

**Partially Implemented**

The County Commission has discontinued using the capital improvements sales tax monies to cover expenses in the SRB Fund, as recommended, but does not plan to reimburse the CIST Fund for prior transfers to the SRB Fund. In addition, the County Commission believes any costs needed to operate the county buildings are allowable utilization costs and exceeded the transfers into the Jail and E911 Funds during the current and prior years; therefore, the County Commission has continued to make transfers to these funds when necessary and does not plan to reimburse the CIST Fund for any transfers made. The County Commission has not implemented procedures to track these transfers to ensure they are used for allowable purposes. The



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County Commission plans to begin such tracking when the next transfer is made by documenting the specific Jail or E911 Fund transactions the transferred monies will cover. The County Commission has evaluated possible funding options for the SRB Fund, but has determined the most feasible way to sustain the fund is to monitor expenses and debt closely and reduce expenses when possible.

## 2.2 County sales tax

The county did not sufficiently reduce the property tax levy to offset 50 percent of sales tax monies received by \$453,793 during 2013. The County Clerk's annual sales tax reduction calculations were incorrect and the 2013 tax levy reductions were improperly reported to the State Auditor's office.

## Recommendation

The County Commission and the County Clerk properly calculate and report property tax rate reductions, adequately reduce property tax levies for 50 percent of sales tax revenue, and develop a plan to correct for the prior year's over collection of property taxes.

## Status

### In Progress

The County Commission and County Clerk ensured property tax reductions performed during 2014 were properly calculated and reported. However, the County Commission has not begun correcting the \$453,793 property tax over collection. It plans to correct this over a 3-year period, beginning in tax year 2015, by reducing the GR Fund tax levy each year until the over collection is fully corrected.

## 3. Property Tax System Controls and Procedures

Controls and procedures over the property tax system were not adequate and significant improvement was needed.

### 3.1 Tax system access

Access to the property tax system was not adequately restricted. The County Collector and his staff were the only personnel in the county with access to the property tax system. They had unlimited access to all information in the system, could make changes to individual tax records, and could delete or void receipt transactions after completion. In addition, County Collector personnel could not generate a report of voided transactions and did not maintain sufficient documentation to support such transactions.

## Recommendation

The County Commission and the County Clerk ensure property tax system access is restricted to only allow officials and personnel to access functions necessary for their duties. In addition, the County Collector should maintain documentation of all voided transactions and work with the computer programmer to develop a voided transaction report that can be periodically compared to the supporting documentation of voided transactions.



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Status

**In Progress**

The County Collector and his staff are no longer the only personnel with access to the property tax system. Their access has been properly restricted, the County Assessor has read-only access, and the County Clerk has the ability to make changes in the tax system. However, County Collector personnel still cannot generate a report of voided transactions, nor are they maintaining sufficient documentation to support such transactions. The County Collector indicated he will work with the property tax system software vendor to determine if a report of voided transactions can be developed. He believed this report could be implemented by the end of May 2015.

3.2 Addition and abatement  
review

The County Clerk and County Commission did not review additions and abatements entered into the property tax system by the County Collector.

The County Assessor prepared court orders for additions and abatements and provided a copy to the County Commission, but the County Commission did not review these documents. The County Assessor also provided a listing to the County Collector's office for entry into the property tax system. A significant control weakness existed because the County Collector was responsible for collecting property taxes and also had system access to change tax records. This control weakness was increased because neither the County Commission nor the County Clerk performed reconciliations of the approved additions and abatements to the actual changes made in the property tax system.

Recommendation

The County Commission and the County Clerk ensure procedures are adequately segregated and all property tax additions and abatements are properly and timely approved and monitored. In addition, the County Commission should change the responsibility for entering the additions and abatements from the County Collector to the County Clerk.

Status

**In Progress**

The County Commission and the County Clerk have adequately segregated procedures and ensured all property tax additions and abatements are properly and timely approved and monitored. The additions and abatements are initiated in the County Assessor's office, and then entered into the property tax system by County Clerk personnel. The County Commission began reviewing additions and abatements in February 2015; however, this review was not documented in the commission meeting minutes. The County Commission plans to review additions and abatements at least quarterly and will ensure this review is properly documented.



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### 3.3 Review of property taxes

Neither the County Clerk nor the County Commission adequately reviewed the financial activities of the County Collector. The County Clerk did not maintain an account book or other records summarizing property tax charges, transactions, and changes. As of June 2014, the County Collector had not filed annual settlements for the 2 years ended February 28, 2014. Neither the County Clerk nor the County Commission performed procedures to verify the accuracy of the monthly collections reports or other accounting records of the County Collector.

#### Recommendation

The County Clerk maintain an account book with the County Collector. In addition, the County Clerk and County Commission should use the account book to review the accuracy and completeness of the County Collector's accounting records.

#### Status

##### **In Progress**

The County Clerk began his term in January 2015. He has consulted with other county clerks to determine the best way to set up an account book with the County Collector. However, he has not begun maintaining an account book. He indicated implementation of this recommendation would occur sometime during 2015.

### 4. County Collector Procedures

The County Collector's accounting and reporting procedures were not sufficient and did not provide adequate assurance that all property tax receipts and disbursements were accounted for properly.

#### 4.1 Annual settlements

As of June 2014, the County Collector had not prepared annual settlements of property taxes for the years ended February 28, 2013, and 2014.

#### Recommendation

The County Collector prepare and file annual settlements as required by state law.

#### Status

##### **In Progress**

The County Collector completed and filed the year ended February 28, 2013, annual settlement in October 2014, and the year ended February 28, 2014, annual settlement in March 2015. However, as of April 29, 2015, the County Collector had not prepared the year ended February 28, 2015, annual settlement. The County Collector stated he was planning to complete the 2015 annual settlement in May 2015.

#### 4.2 Liabilities

The County Collector did not prepare monthly lists of liabilities for the main collection bank account, and consequently, liabilities were not compared to the reconciled bank balance. At February 28, 2014, there was an unidentified balance of \$20,624 in the County Collector's main account. In



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addition, this account had an unidentified balance at December 31, 2013, of \$45,153.

**Recommendation**

The County Collector prepare detailed monthly lists of liabilities, reconcile the list to the reconciled bank balance, and investigate any differences.

**Status**

**Not Implemented**

The County Collector indicated he has taken no steps to prepare a monthly list of liabilities. He believes he has identified \$3,000 of the unidentified amount. In addition, he stated there was a \$45,000 reversal in the computerized system that he believes was posted incorrectly, which affected the office's liabilities. He indicated he plans to start preparing a monthly list of liabilities after the year ended February 28, 2015, annual settlement is filed.

**4.3 Inactive bank account**

The County Collector maintained an inactive bank account that should have been closed. The account held monies for the homestead preservation tax credit, a property tax credit program for senior citizens and the disabled that expired. The account had a balance of \$1,092 as of December 31, 2013, and has had no activity since January 2011.

**Recommendation**

The County Collector investigate unidentified balances, dispose of unclaimed monies in accordance with state law, and close the inactive bank account.

**Status**

**Implemented**

The County Collector returned these monies to the Department of Revenue in December 2014. We observed copies of the letter and check sent to the Department of Revenue.

**5. Sheriff Accounting  
Controls and Procedures**

Despite similar concerns noted in our prior audits, the Sheriff had not established adequate controls and procedures and significant weaknesses continued to exist.

**5.1 Segregation of duties**

The Sheriff had not adequately segregated accounting duties and did not perform adequate supervisory reviews. One clerk was responsible for receiving, recording, depositing, and disbursing monies, and reconciling the bond bank account. Another clerk was responsible for those same duties for the jail and concealed carry permits (CCW) bank accounts.

**Recommendation**

The Sheriff adequately segregate accounting duties to the extent possible or ensure supervisory reviews of accounting records are performed and documented.



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**Status**

**Implemented**

The Sheriff has established adequate segregation of accounting duties. One clerk handles the Sheriff's bond account and another clerk handles the jail and CCW accounts. In October 2014, the two clerks began reviewing each other's records. Each clerk initials the other clerk's deposit slips to document the review. We observed receipt slips and deposit slips from January 2015 and noted documentation of the reviews performed. In addition, the Sheriff has begun performing supervisory reviews.

**5.2 Board of prisoners**

The Sheriff's office did not adequately bill, pursue collection of, or track amounts due from other counties for the boarding of prisoners, and was not billing some defendants.

Sheriff's office personnel prepared and sent board bills to other counties, cities, etc. monthly. However, due to a misunderstanding in the Sheriff's office, accounts for defendants processed through the Miller County Circuit Court were sent to the Miller County Treasurer and were not billed to defendants by either the Sheriff's office or the County Treasurer's office. The court billed for some of this prisoner board, and transmitted collections to the County Treasurer and submitted a related report to the Sheriff's office. However, the Sheriff's office did not track which defendants were billed by the court, and payments received by the county were not entered into the Sheriff's computerized system.

We also reviewed the Sheriff's records of outstanding board bills from 2009 through 2012 and determined outstanding board bills totaled approximately \$3.1 million as of December 2013, including 2 local counties with approximately \$742,000 outstanding. However, based on the procedural and record-keeping concerns, the accuracy of these amounts is uncertain.

**Recommendation**

The Sheriff establish procedures to ensure all amounts owed for prisoner board are properly billed, and implement procedures to track and pursue collection of amounts owed, including entering all payments received into the system.

**Status**

**In Progress**

In August 2014, Sheriff's office personnel received printouts from the court of all payments made to the court since 2006 and are currently updating the Sheriff's billing system with this information. Once this work has been completed, Sheriff's office personnel will also update the Sheriff's billing system for prior payments received. Once all records are up-to-date, the office will pursue collection of any unpaid bills. In addition, Sheriff's office personnel are now preparing monthly billings for all board costs not



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processed through the Miller County Circuit Court, and board bill receipts are now entered into the computerized system when received.

### 5.3 Receipts and deposits

The Sheriff had not established proper controls or procedures for receipting and depositing monies to ensure all monies were accounted for properly. We performed a cash count on February 20, 2014, and a detailed review of receipts and deposits for the period March 2013 through May 2013. For 28 of the 57 deposits (49 percent) made from March 2013 to May 2013, the deposited amounts did not agree to the corresponding receipt slips. Sheriff's office personnel could not fully explain the reasons for the discrepancies. Based on the work performed, we were unable to determine if all monies were accounted for and deposited properly.

Our cash count and receipt/deposit review identified various problems that contributed to the inability to reconcile receipt records to deposits. Some of these problems include:

- The cash count of the jail and CCW monies identified cash totaling \$253; however, receipt slips totaled \$330, resulting in an apparent shortage of \$77 in cash deposited.
- Receipt slips were not issued for all monies received and the method of payment was not consistently indicated on the receipt slips or was indicated incorrectly.
- Receipts were not deposited intact. The clerks typically deposited all checks received, but cash receipts were often withheld from deposits for use as a change fund. The cash was not maintained at a set amount and the clerks did not maintain records of the amount of cash withheld from each deposit.
- The same payment was sometimes receipted into more than one receipt slip book, causing receipt slip amounts to exceed deposit totals for some deposits.
- Some payments were receipted after the monies had already been deposited.

### Recommendation

The Sheriff ensure receipt slips, which indicate the method of payment, are issued for all monies received, the numerical sequence is accounted for properly, and the composition of receipts is reconciled to the composition of deposits. The Sheriff should also ensure monies are receipted in the correct receipt slip books, and all monies are deposited timely and intact. If a change fund is needed, it should be set at a constant amount and a procedure established to reconcile to this amount every time a deposit is made.



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**Status**

**Implemented**

Sheriff's office personnel are now issuing receipt slips for all monies received and indicating the method of payment. Personnel maintain separate receipt slip books for each account and are ensuring monies are receipted into the correct receipt slip books. We reviewed deposits made in January 2015 by both clerks. For each deposit, we noted the composition of receipts was reconciled to the composition of deposits and the numerical sequence of receipt slips was accounted for independently by the other clerk. Receipts were deposited both intact and timely. The Sheriff no longer has a change fund as of September 2014.

**5.4 Bank reconciliations**

Sheriff's office personnel did not perform bank reconciliations for the jail account from January 2013 to October 2013, and the bank reconciliation procedures for the CCW and bond accounts were not adequate. Disbursements from the bank accounts were not recorded in the computerized system until after they cleared the bank; therefore, Sheriff's office personnel were not reconciling to an accurate book balance or accounting for any outstanding checks when performing reconciliation procedures.

**Recommendation**

The Sheriff ensure accounting information is entered into the computerized system timely, bank reconciliations are prepared monthly, and any differences are promptly investigated.

**Status**

**In Progress**

In October 2014, Sheriff's office personnel began entering accounting transactions into the computerized system as the transactions occurred. We observed the bank reconciliations available for January 2015 and noted they listed outstanding checks and deposits in transit indicating personnel are no longer waiting to enter accounting transactions until the bank accounts are reconciled each month. However, only the bond and CCW accounts are currently being reconciled monthly. During our March 2015 meeting, Sheriff's office personnel indicated they had started the jail account bank reconciliation for January 2015, but had not completed it. They stated they would begin performing reconciliations on all accounts monthly after completion of the January and February 2015 reconciliations for the jail account.

**5.5 Liabilities**

Sheriff's office personnel did not prepare monthly lists of liabilities for the 3 bank accounts, and consequently, liabilities were not compared to the reconciled bank balances.

**Recommendation**

The Sheriff prepare a monthly list of liabilities for each account and compare them to the reconciled bank balances. Any differences should be



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promptly investigated and resolved. Any unidentified monies should be disposed of in accordance with state law.

## Status

### In Progress

Sheriff's office personnel began preparing a monthly list of liabilities in October 2014 in conjunction with the monthly bank reconciliation. The total liabilities as of January 31, 2015, agreed to the January 2015 reconciled bank balances for the bond and CCW accounts. A list of liabilities was prepared for the jail account in January 2015; however, there is currently no reconciled bank balance for the jail account (see section 5.4 above), so the accuracy of this list of liabilities cannot be determined. Office personnel indicated they will begin comparing the list of liabilities to the reconciled bank balance in the jail account once the account has been reconciled.

## 5.6 Seized property

The Sheriff had not established adequate controls over seized property. The office did not maintain complete and accurate logs that included disposition of seized property, and did not conduct periodic inventories. Office personnel indicated a physical inventory of seized property had not been completed since 2000, and that inventory only covered a portion of the seized property on hand.

## Recommendation

The Sheriff maintain complete and accurate inventory records of all items in the evidence room, and perform periodic physical inventories and compare the results to the inventory records. The Sheriff should also perform a complete review of all items and take action to dispose of items no longer needed.

## Status

### In Progress

In January 2015, the Sheriff implemented a new process for tracking and inventorying items in the evidence room. All items have been given a bar code and scanned into a computerized reporting system. As the items were barcoded, a full inventory was performed. The Sheriff's office has identified a number of items no longer needed, and office personnel plan to work with the new Prosecuting Attorney to dispose of them.

## 5.7 Accounting records backup

Sheriff's office personnel did not periodically back up the data in the computerized accounting system used to process receipts and disbursements and to prepare reports for all 3 bank accounts. Due to a computer crash in December 2013 and a computer virus in June 2014, the office lost all electronic accounting data. Personnel attempted to recreate the accounting data based on manual records. However, some manual records could not be located, so a \$19,966 adjustment had to be made in the jail account to make the cash balance agree to the bank statement balance.



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Recommendation	The Sheriff regularly back up computer data and ensure it is stored in a secure off-site location and its recovery is tested on a regular, predefined basis.
Status	<b>In Progress</b>  The Sheriff's office now contracts with a company to back up all computer data to an off-site location; however, neither the office nor the contractor has tested the recovery of the system. Sheriff's office personnel indicated they would work with the contractor to begin testing on a periodic basis.
6.1 Prosecuting Attorney Controls and Procedures - Segregation of duties	The Prosecuting Attorney had not established adequate segregation of duties over accounting functions. The Bad Check Clerk who was responsible for receiving, recording, depositing, and disbursing all monies, and reconciling the Prosecuting Attorney's bank account also had the ability to post adjustments to defendant accounts in the office's computer system without independent approval. In addition, a supervisory review of the accounting records was not performed.
Recommendation	The Prosecuting Attorney adequately segregate accounting duties to the extent possible or ensure supervisory reviews of accounting records are performed and documented. Additionally, the Prosecuting Attorney should require supervisory review and approval for all accounting adjustments.
Status	<b>In Progress</b>  The new Prosecuting Attorney took office in January 2015 and has recently hired two employees, so there are now three employees in the office. Once these new employees are properly trained, the Prosecuting Attorney will ensure accounting duties are adequately segregated and all accounting adjustments are properly approved and reviewed.
6.2 Prosecuting Attorney Controls and Procedures - Receipting, depositing, and transmitting monies	<p>The Prosecuting Attorney had not established proper controls or procedures for receipting, depositing, and transmitting monies to the County Treasurer. We noted the following concerns during our review:</p> <ul style="list-style-type: none"><li>• Office personnel did not record the method of payment on the manual one-write receipt ledger, and checks and money orders were not restrictively endorsed immediately upon receipt.</li><li>• The Bad Check Clerk did not reconcile the manual one-write receipt ledger with monies posted to the computerized accounting system, and did not account for the numerical sequence of manual and computer-generated receipt slips.</li></ul>



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- The Bad Check Clerk did not always deposit bad check and court-ordered restitution receipts timely.
- The Bad Check Clerk did not always transmit bad check fee receipts to the County Treasurer intact or timely. Also, some bad check fees receipted in September 2013 were transmitted to the County Treasurer before some August 2013 receipts.

## Recommendation

The Prosecuting Attorney ensure the method of payment of receipts is recorded on the one-write receipt ledger, checks and money orders are restrictively endorsed immediately upon receipt, and the numerical sequence of all receipt slip numbers is accounted for. The Prosecuting Attorney should also ensure manual receipt records are reconciled to the computerized accounting system and deposits and transmittals are made intact and timely.

## Status

### Partially Implemented

Prosecuting Attorney personnel are now transmitting bad check fee receipts to the County Treasurer timely. We reviewed the January and February 2015 transmittals and noted they were made on the last business day of the month. In addition, the office plans to eliminate the manual one-write receipt system and issue electronic receipt slips for all payments received. According to Prosecuting Attorney personnel, they plan to implement the remainder of the recommendation when the new office staff are fully trained; however, as of March 2015 they have not started recording the method of payment on the one-write receipt ledger, restrictively endorsing checks and money orders immediately, accounting for the numerical sequence of receipts, or depositing receipts timely.

## 7. Public Administrator Salary

The County Commission had not set the Public Administrator's salary in accordance with state law, and as a result, was underpaying the Public Administrator \$20,000 annually.

The Public Administrator's salary was incorrectly based on an average of 36 open letters (cases), which resulted in a \$25,000 salary, as specified by Section 473.742, RSMo. However, according to court records, there was actually an average of 43 open cases, which would have resulted in an annual salary of \$45,000. The Associate Circuit Court, Probate Division provided the County Clerk with the number of open cases during the previous 2 years that were assigned to the former Public Administrator (average of 36), rather than the total open cases for the office, which included cases inherited by the former Public Administrator when she took office (which increased the average to 43 in total).



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**Recommendation**

The County Commission should set the Public Administrator's salary in accordance with state law, and consider whether the payment of back pay is appropriate.

**Status**

**Partially Implemented**

Based on our recommendation, the County Commission asked the court to review the Public Administrator cases again and recalculate the average open letters (cases) in the 2 years preceding the current Public Administrator's term. The court reevaluated the cases and determined the average open cases for 2012 and 2011 totaled 37.5 cases. Based on this information provided from the court, the County Commission has continued to pay the Public Administrator an annual salary of \$25,000, which is the statutorily required minimum compensation for a salaried Public Administrator handling 26 to 39 cases. However, our interpretation of Section 473.742, RSMo, is all cases open in the 2 years preceding the Public Administrator's term (including open cases inherited by the former Public Administrator when she took office) should be included in the average number of open cases. Therefore, average open cases totaled 43 based on court records during 2012 and 2011.