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Missouri State Auditor

Dent County



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Missouri State Auditor

YELLOW SHEET

Findings in the audit of Dent County

Collector and Property Tax System Controls and Procedures

The County Collector indicated he periodically reconciles his six bank accounts; however, such reconciliations were not documented and lists of liabilities were not prepared for any of these accounts. Because of various receipting and depositing procedural weaknesses, a reconciliation of the composition of receipts to deposits cannot be performed and there is less assurance all monies collected are properly recorded and deposited. The County Clerk does not maintain an account book or other records summarizing property tax transactions and changes, and no evidence was provided to indicate procedures are performed by the County Clerk or the County Commission to verify the County Collector's monthly and annual settlements. Passwords, which restrict access to the property tax computer system, are shared between employees of the County Collector's office and have not been changed for several years. The County Collector is not properly monitoring tourism tax collections.

Sheriff Controls and Procedures

Adequate procedures have not been established to ensure all unpaid costs for jail board bills and paper service fees are adequately identified and pursued. As a result, the Sheriff's department was unable to accurately determine the total costs due. Accounting duties are not adequately segregated. Receipts are not deposited in a timely manner, and the method of payment (cash, check, or money order) is not always accurately indicated on receipt slips and reconciled to the composition of deposits. Most invoices for Sheriff department purchases were not approved by the Sheriff. In addition, Sheriff department reviews of monthly billing statements were not documented and adequate supporting documentation was not submitted to the County Clerk's office. The Sheriff's department has not entered into written agreements with most surrounding counties and cities for board of prisoners.

Prosecuting Attorney Controls and Procedures

An unidentified cash balance of \$13,250 remains in bank accounts maintained by the former Prosecuting Attorney and various accounting records from the former Prosecuting Attorney's tenure were not available. As a result of the significant control weaknesses, there is no assurance all receipts were deposited and accounted for properly. Bank reconciliations for the bank account opened by the current Prosecuting Attorney are not adequately performed, and accounting duties are not adequately segregated. The Prosecuting Attorney does not account for the numerical sequence of receipt numbers assigned by the computer system and does not have an adequate system to account for the disposition of all bad checks submitted to the office for collection.

Personnel Policies and Procedures

The county allows employees to accrue compensatory time in violation of its own policy, which has provided employees excessive compensatory time accruals, and results in a greater financial burden for the county. Adequate reviews of compensatory time records maintained by the County Clerk's office were not performed, and several discrepancies were noted between timesheets and compensatory time records. Timesheets submitted by the Sheriff's department were not signed by the Sheriff. In addition, some timesheets were not signed by Sheriff's department employees and some requests for compensatory time or time off were not approved by the Sheriff. The county's personnel policy does not adequately address holiday pay. As a result, not all employees receive the same amount of holiday pay each year. Some full-time Sheriff department personnel received compensation beyond their regular pay for transporting prisoners while "off duty;" however, these payments were not reported on Forms W-2 and payroll deductions were not withheld.



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Public Administrator Controls and Procedures

The Associate Circuit Court has not established procedures to adequately monitor the activity of cases assigned to the Public Administrator. Checks received by the Public Administrator on behalf of wards are held for extended periods of time and are not restrictively endorsed until the deposit is prepared. The Public Administrator does not distribute fees from the accounts of some wards on a timely basis and does not maintain adequate records to track and monitor fees and expenses incurred, approved, and distributed for each ward.

Recorder of Deeds Controls and Procedures

Adequate controls and procedures over passport fees have not been established. Receipt slips are not issued for passport processing fees received, some disbursements appeared unnecessary and/or inappropriate, and formal budgets are not prepared for the Passport Fund. Monthly bank reconciliations were not prepared for the Recorder of Deeds' bank accounts and the monthly list of liabilities for the fee account was not reconciled to the cash balance.

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To the County Commission
and
Officeholders of Dent County

We have audited certain operations of Dent County in fulfillment of our responsibilities under Section 29.230, RSMo. In addition, Davis, Lynn & Moots, P.C., Certified Public Accountants, was engaged to audit the financial statements of Dent 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 financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal 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 tested certain of those controls to obtain evidence regarding the effectiveness of their design and operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of 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.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the county's management and was not subjected to the procedures applied in our audit of the county.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of Dent County.



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Dent County

Management Advisory Report

State Auditor's Findings

1. Collector and Property Tax System Controls and Procedures

The County Collector's accounting procedures are not sufficient and do not provide assurance that monies collected are accounted for properly. Controls and procedures over the property tax system need improvement. In addition, the County Collector is not properly monitoring tourism tax collections.

The County Collector's office processed collections totaling approximately \$7 million annually during the years ended February 28, 2010 and 2009. Included in these collections are tourism taxes and merchant license fees totaling approximately \$95,000 and \$11,000, respectively, during the 2 years ended February 28, 2010.

1.1 Bank reconciliations

The County Collector indicated he periodically reconciles his six bank accounts; however, such reconciliations were not documented. In addition, lists of liabilities were not prepared for any of these bank accounts. At our request, a bank reconciliation and list of liabilities was prepared for the Property Tax Account as of February 28, 2010. The reconciled cash balance totaled \$468,415, exceeding identified liabilities by \$12. Subsequent to our audit inquiries, the County Collector began documenting bank reconciliations for the Property Tax, Tax Maintenance Fund, and Tourism Tax Accounts; but has not documented bank reconciliations and/or lists of liabilities for the Protest, Credit Card, and Special Accounts. Bank balances of these accounts were \$2,123, \$776, and \$414, respectively, at February 28, 2010.

Timely preparation of monthly bank reconciliations is necessary to ensure bank accounts are in agreement with accounting records and to detect and correct errors. Without regular identification and comparison of liabilities to the reconciled bank balance, there is less likelihood errors will be identified and the ability to both identify liabilities and resolve errors is diminished.

1.2 Receipts and deposits

Because of various receipting and depositing procedural weaknesses, a reconciliation of the composition of receipts to deposits cannot be performed and there is less assurance all monies collected are properly recorded and deposited.

The method of payment is not accurately recorded for some transactions. When a property tax payment is received in the form of both cash and check, County Collector's office personnel generally record the entire transaction as either "cash" or "check" on the property tax system, rather than recording the individual amounts of cash and check received. In addition, the merchant license system does not assign a receipt number and the method of payment is not entered. Also, receipt slips were not issued for tourism tax monies prior to April 2010.



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Further, receipts are not always deposited intact because the County Collector cashes personal checks of county employees from cash on hand. Additionally, checks received for merchant license fees are included in property tax deposits, and exchanged for equal amounts of cash. The cash representing merchant license fee receipts is kept separately in the County Collector's vault until the merchant license fee deposit is prepared.

Finally, although property tax receipts are deposited daily, merchant license fees and tourism tax receipts are deposited approximately once a month. In addition, tourism tax checks are not restrictively endorsed when received.

Failure to implement adequate receipting and depositing procedures increases the risk that loss or misuse of monies received will go undetected. To ensure all monies received are accounted for properly and deposited, receipt numbers should be assigned or official pre-numbered receipt slips should be issued for all monies received, the correct method of payment should be recorded on each receipt slip or in the property tax system, checks should be restrictively endorsed immediately upon receipt, personal checks should not be cashed, monies received should be deposited intact and in a timely manner, and the composition of receipts should be reconciled to the composition of deposits.

1.3 Review of property taxes Neither the County Commission nor the County Clerk adequately reviews the property tax collection activities of the County Collector. The County Clerk does not maintain an account book or other records summarizing property tax transactions and changes, and no evidence was provided to indicate procedures are performed by the County Clerk or the County Commission to verify the County Collector's monthly and annual settlements. The County Clerk indicated she compares the County Collector's monthly report of collections to his monthly abstract report and ensures property tax additions and abatements are properly approved and recorded.

Section 51.150.1(2), RSMo, requires the County Clerk to maintain accounts with all persons chargeable with monies payable to the county treasury. An account book or other records which summarize all taxes charged to the County Collector, monthly collections, delinquent credits, abatements and additions, and protested amounts should be maintained by the County Clerk. Such records would help the County Clerk ensure the amount of taxes charged and credited to the County Collector each year is complete and accurate and could also be used by the County Clerk and County Commission to verify the County Collector's monthly and annual settlements.

A similar condition was noted in our prior audit.



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1.4 Passwords

Passwords, which restrict access to the property tax computer system, are shared between employees of the County Collector's office. Additionally, these passwords have not been changed since the property tax system was installed several years ago. To prevent unauthorized access to computer files, passwords should be individually assigned, changed periodically, and kept confidential.

1.5 Tourism tax

Procedures have not been established to ensure all tourism taxes are collected. The County Collector's procedures are limited to depositing any tourism taxes received during the month and distributing those taxes to the County Treasurer. The County Collector does not monitor to ensure applicable businesses submit tourism taxes on a monthly or other agreed-upon basis, send delinquent notices to applicable businesses, or review or re-calculate tourism tax report information for accuracy. In addition, the County Collector does not examine or inspect the books and records of hotels/motels to ensure amounts paid were accurate. As a result, there is no assurance all tourism taxes are collected.

In April 2006, Dent County voters approved a tourism tax pursuant to Section 67.1360, RSMo, which provides for the collection of a 2 percent tax on hotel/motel charges. The proceeds from this tax are used to promote tourism, as directed by the Tourism Commission. Local hotels/motels are responsible for calculating the amount of tourism tax owed to the county and submitting monthly tourism tax reports, which contain their gross receipts and detailed calculations of the tax and applicable interest and/or penalties due, to the County Collector as well as their payment. Our review of tourism tax collections during the 2 years ended February 28, 2010, noted 4 of 20 (20 percent) businesses identified by the County Collector as required to collect tourism taxes, did not submit tourism tax reports or payments. Upon our inquiries, the County Collector contacted and received some delinquent and/or current tourism tax payments from each of these businesses.

County Ordinance No. 5 provides that hotels/motels submit tourism tax payments to the County Collector on a monthly basis and requires the County Collector perform all functions incident to the administration, collection, enforcement, and operation of the tourism tax. The ordinance also authorizes the county to audit the taxed facilities to ensure compliance with the tax. The County Collector indicated it is difficult to identify potentially delinquent businesses because filing periods differ. The County Collector has allowed certain businesses to submit tourism tax reports and payments on a quarterly or annual basis; however, a record of these arrangements is not maintained. He also indicated he does not believe he has the expertise or enforcement power needed to monitor the hotels/motels.



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To help ensure prompt collection of tourism taxes and prevent loss of tax revenue, the County Collector should establish procedures to adequately monitor the collection of tourism taxes. Such procedures may include ensuring monthly tourism tax reports and payments are submitted by applicable hotels/motels, sending delinquent notices when needed, reviewing tourism tax reports for accuracy and investigating significant fluctuations from previous months, and/or periodically examining the records of the hotels/ motels in the county.

Recommendations

- 1.1 The County Collector perform and document bank reconciliations for all accounts monthly, reconcile month-end liabilities to reconciled bank balances, and ensure any differences between the accounting records and reconciliations are investigated and resolved.
- 1.2 The County Collector ensure receipt numbers are assigned or official pre-numbered receipt slips are issued for all monies received, accurately record the method of payment on each receipt slip or in the property tax system, restrictively endorse checks immediately upon receipt, deposit monies intact and in a timely manner, and reconcile the composition of receipts to the composition of deposits. Any differences should be investigated and resolved. In addition, the practice of cashing personal checks should be discontinued.
- 1.3 The County Clerk maintain an account book with the County Collector. The County Clerk and County Commission should use the account book to review the accuracy and completeness of the County Collector's monthly and annual settlements.
- 1.4 The County Collector ensure unique passwords are assigned to each employee and these passwords are periodically changed and remain confidential.
- 1.5 The County Collector establish procedures to adequately monitor the collection of tourism taxes.

Auditee's Response

The County Collector provided the following written responses:

- 1.1 *Since the recommendation regarding bank reconciliations did not disclose any monies missing, I will take it that all funds were accounted for. However, the Dent County Collector's office now has implemented Quick Books in March 2010. Collector's regular, tax maintenance, and tourism tax accounts are balanced and reconciled monthly. I continue to reconcile these accounts as I have always done by spreadsheets, deposits, checks, and bank statements.*



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Protest and credit card accounts are balanced as we have done in previous years. The special account is refunded when overpayments are received. The protest, credit card, and special accounts have a spreadsheet showing month-end liabilities, if any.

1.2 *The Collector's program, updated merchant license program, and new tourism tax program assign receipt numbers for all monies received. Checks are entered as checks and cash as cash. No personal checks are being cashed for county employees.*

1.4 *We are making these changes.*

1.5 *The County Collector has purchased a program that assigns receipt numbers for cash or checks received and gives us daily and monthly reports as recommended. We have established procedures to monitor tourism tax collections.*

The County Clerk provided the following written response:

1.3 *The County Clerk has procedures and monthly records to ensure that all property tax abatements, additions, and collections are properly approved and monitored. The County Clerk also verifies every month all additions are properly recorded and collected with the County Collector and Assessor. The County Clerk performs monthly reports to the State of Missouri on current tax/licenses, back tax collections to the State on State collections. The County Clerk maintains records from the County Collector and County Treasurer on all collections to entities and performs reports to the State on such. The County Clerk has already implemented an additional worksheet on tax abatements, additions, and collections.*

The County Commission provided the following written response:

1.3 *The County Clerk is maintaining an account book with the County Collector and it is now reviewed monthly by the County Commission.*

2. Sheriff Controls and Procedures

Accounting controls and procedures are in need improvement. The Sheriff's department received monies for civil and criminal fees, prisoner boarding fees, carry and conceal permits, jail phone commissions, bonds, prisoner transportation fees, and other miscellaneous receipts totaling approximately \$111,600 and \$89,500 for the years ended December 31, 2009 and 2008, respectively.

2.1 Unpaid costs

Adequate procedures have not been established to ensure all unpaid costs for jail board bills and paper service fees are adequately identified and



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pursued. All services provided are billed; however, unpaid costs are not properly tracked and no procedures are performed to monitor outstanding amounts due or to follow up on past due billings. The Sheriff's department was unable to accurately determine the total costs due.

Board bills

The Sheriff's department houses prisoners for other counties and cities in the county jail and bills the various entities for these services. Billings and payments received are recorded on a board bill ledger maintained by the Sheriff's department for each entity. However, transactions are not always accurately posted to the ledgers, and as a result, the Sheriff's department does not have an accurate record of amounts due. In addition, payments are not matched or compared to billings to identify past due amounts, and the Sheriff's department does not follow up on past due billings. Although Sheriff's department records as of December 31, 2009, indicate other entities owed the county approximately \$25,000 for board bills from the previous 5 years, the actual amount due is unknown.

Our review of the board bill ledger for Crawford County, which reflected a past due balance of approximately \$7,100 as of December 31, 2009, noted numerous errors. For example, payments and charges totaling approximately \$14,600 and \$2,200, respectively, which did not relate to housing Crawford County prisoners, were incorrectly posted to Crawford County's balance. Formal reconciliations of board bill records to jail records and payments received should be performed to ensure records are maintained accurately. Unpaid board bills should be monitored and appropriate follow up action should be taken to ensure county costs are recouped.

Paper service fees

The Sheriff's department receives fees and mileage for serving civil and criminal papers. A form is filled out and maintained for all papers served. When the fees are not prepaid, the Sheriff's department will send a copy of the paper service form along with a bill for services. A list of these unpaid 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.

A complete and accurate list of unpaid costs would allow the Sheriff to more easily review the amounts due to the department and take appropriate steps to ensure amounts are collected on a timely basis.

2.2 Segregation of duties

Accounting duties are not adequately segregated. The Sheriff's bookkeeper collects monies, records transactions, makes deposits, prepares checks, reconciles bank accounts, and maintains accounts receivable records. Proper segregation of duties is necessary to ensure all transactions are accounted for properly and assets are adequately safeguarded. If proper segregation of duties cannot be achieved, at a minimum, periodic independent or



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supervisory reviews of accounting records should be performed and documented by another employee or the Sheriff.

2.3 Receipts and deposits

Receipts are not deposited in a timely manner. In addition, the method of payment (cash, check, or money order) is not always accurately indicated on receipt slips and reconciled to the composition of deposits. Monies are normally collected each business day, but deposits are only made approximately three times each month. Our cash count conducted on March 16, 2010, showed monies on hand totaling \$2,868, which included cash of \$1,640, and was comprised of receipts collected from March 4 to March 16, 2010.

To adequately safeguard receipts and reduce the risk of loss, theft, or misuse of funds, receipts should be deposited in a timely manner, the method of payment should be indicated on each receipt slip, and the composition of receipt slips issued should be reconciled to the composition of deposits.

2.4 Disbursements

Most invoices for Sheriff department purchases were not approved by the Sheriff. In addition, Sheriff department reviews of monthly billing statements were not documented and adequate supporting documentation was not submitted to the County Clerk's office.

The Sheriff's bookkeeper reviewed and approved most department disbursements. The bookkeeper indicated she reconciled monthly billing statements for inmate medical expenses, inmate meals, and vehicle fuel to the department's computer system, individual tickets/receipts, and/or other records; however, she did not always document this review or attach supporting documentation to the billing statements submitted for payment. Our comparison of billing statements for inmate meals, inmate pharmacy expenses, and fuel charges to the computer system and/or other department records noted small differences which were not identified or investigated by the bookkeeper.

For most county disbursements, the County Clerk and the County Commission rely on the county officials and department heads to verify the accuracy and appropriateness of the amounts billed. Although most county officials and department heads signed or initialed their invoices and attached applicable supporting documentation to invoices submitted to the County Clerk's office, such approval and documentation was not required of the Sheriff's department. The County Clerk indicated approval is accepted from any employee from the applicable department or office. Subsequent to our audit inquiries, the Sheriff began reviewing and approving department purchases.



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To ensure the validity and propriety of disbursements, adequate supporting documentation should be retained for each purchase and reviews of invoices should be performed and documented by the Sheriff.

2.5 Contracts

The Sheriff's department has not entered into written agreements with most surrounding counties and cities for board of prisoners detailing the prisoner housing rate to be paid, the services to be provided, or any required notification for emergency or non-routine situations.

Section 432.070, RSMo, requires agreements of political subdivisions to be in writing. Written agreements, 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.

Recommendations

The Sheriff:

- 2.1 Establish adequate procedures to ensure the accuracy of board bill records and routinely follow up and pursue collection of unpaid costs.
- 2.2 Adequately segregate accounting duties to the extent possible or ensure independent or supervisory reviews of accounting records are performed and documented.
- 2.3 Ensure all receipts are deposited in a timely manner, ensure the method of payment is accurately indicated on all receipt slips, and reconcile the composition of receipt slips to the composition of amounts deposited.
- 2.4 Review and approve all disbursements and ensure adequate supporting documentation is maintained. In addition, the County Clerk's office should ensure all disbursements have been properly reviewed and approved prior to payment.
- 2.5 And the County Commission enter into written agreements for board of prisoners.

Auditee's Response

The Sheriff provided the following written responses:

- 2.1 *The Dent County Sheriff's office is in the process of researching and sending reports of unpaid balances on boarding of prisoners. The Sheriff's office is in the process of implementing sending response letters to appropriate facilities with any unpaid paper service fees.*



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- 2.2 *The Sheriff's office is implementing segregation of duties. The receiving of monies is now being handled by the front office (dispatch). Dispatch documents and records transactions, and then secures monies into a lock box which is only accessible by authorized staff. Then, the authorized employee records and reconciles for final approval.*
- 2.3 *The Sheriff has implemented that all receipts are deposited in a timely manner. There are times (shortage of staff) that deposits could be delayed. All receipts will be accurately indicated and reconciled before deposited.*
- 2.4 *The Sheriff is reviewing and approving all disbursements and ensures that all supporting documentation is maintained.*
- 2.5 *The Sheriff's office is working toward having written agreements with other jail facilities, primarily adjoining counties that the Dent County Sheriff's office deals with the most. Review of written agreements is being discussed and implemented when dealing with other jail facilities when boarding prisoners. Written agreements will assist with the proper billing of housed prisoners and prisoners that are at other jail facilities.*

The County Clerk provided the following written response:

- 2.4 *The County Clerk requires that the Sheriff's disbursements be handled just like all other county offices. The disbursements must have an approval by the department before we will process it and make payment.*

The County Commission provided the following written response:

- 2.5 *The County Commission and the Sheriff will develop written agreements for board of prisoners in accordance with county policy and all applicable state statutes.*

3. Prosecuting Attorney Controls and Procedures

Improvement is needed over various accounting controls and procedures. In addition, an unidentified cash balance of \$13,250 remains in bank accounts maintained by the former Prosecuting Attorney and various accounting records from the former Prosecuting Attorney's tenure were not available. As a result of the significant control weaknesses, there is no assurance all receipts were deposited and accounted for properly. The former Prosecuting Attorney resigned from office in June 2009, and the current Prosecuting Attorney was appointed by the Governor in November 2009.



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The Prosecuting Attorney's office collected court-ordered restitution and bad check-related restitution and fees totaling approximately \$60,500 and \$83,900 during the years ended December 31, 2009 and 2008, respectively. The Prosecuting Attorney's office maintains four bank accounts. Two of these accounts, the Bad Check and Restitution Account and the Law Library Account, are currently used by Prosecuting Attorney's office staff; while the other two old bad check and restitution accounts were primarily used during the tenure of the two previous Prosecuting Attorneys. Upon her appointment in November 2009, the Prosecuting Attorney opened the new account and discontinued using the two old accounts to process bad check fees and restitution.

3.1 Old bank accounts and unidentified balances

As of May 31, 2010, the bank balances for the two old bad check and restitution accounts totaled \$16,250 of which \$13,250 was unidentified. The remaining \$3,000 represents 27 checks which had been outstanding for more than 3 years, including 9 checks dating back to 2004. Bank reconciliations have not been prepared for these old accounts since December 2006, and liabilities were not identified and reconciled with cash balances. In addition, some bad check fees collected during the former Prosecuting Attorney's tenure were not transmitted to the County Treasurer in a timely manner. The Prosecuting Attorney's office personnel stated that after the former Prosecuting Attorney resigned from office they attempted but were unable to reconcile and identify the cases associated with these balances, which consist of restitution due to victims and fees due to the county. The Prosecuting Attorney indicated she currently does not have sufficient staff resources necessary to identify these balances, which appear to have accumulated since early 2007, according to a summary of bank activity prepared by the Assistant Prosecuting Attorney. In addition, the majority of the 2007 computer accounting records and many other records related to bad check and restitution cases from the former Prosecuting Attorney's tenure are not available, making the identification process more difficult.

To ensure proper resolution of old bank account balances, the Prosecuting Attorney should continue to attempt to identify the cases associated with the monies still on hand from the former Prosecuting Attorney, locate the payees of the old outstanding checks, and disburse the funds. If a payee cannot be located, various statutory provisions provide for the disposition of unclaimed monies. Further, an attempt should be made to locate or obtain the former Prosecuting Attorney's records.

3.2 Bank reconciliations and liabilities

Bank reconciliations for the new bank account are not adequately performed. The reconciled bank balance is not correctly calculated and reconciled to a book balance because no book balance is maintained. In addition, liabilities are not identified and reconciled with cash balances. At our request, a book balance, formal bank reconciliation, and list of liabilities



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were prepared as of May 20, 2010, and the bank account reconciled to the book balance and liabilities list. In addition, bank reconciliations have not been prepared for the Law Library Account since December 2006.

Timely preparation of monthly bank reconciliations is necessary to ensure bank accounts are in agreement with the accounting records and to detect and correct errors. Book balances should be maintained and liabilities lists prepared and reconciled to the bank balances each month. Without regular identification and comparison of liabilities to the reconciled cash balance, there is less likelihood errors will be identified and the ability to both identify liabilities and resolve errors is diminished.

3.3 Segregation of duties

Accounting duties are not adequately segregated. One administrative assistant is primarily responsible for receiving, recording, depositing, and disbursing monies; and reconciling the new Bad Check and Restitution Bank Account. The Prosecuting Attorney indicated she reviews the bank reconciliations; however, she does not document her review.

Proper segregation of duties helps ensure all transactions are accounted for properly and assets are safeguarded. Internal controls would be improved by segregating accounting duties among available employees or by implementing a documented independent or supervisory review of records by another employee or the Prosecuting Attorney.

3.4 Receipts and deposits

Numerous control weaknesses were noted in our review of receipts and deposits.

Current Prosecuting Attorney's receipts

The Prosecuting Attorney does not account for the numerical sequence of receipt numbers assigned by the computer system. The system generates prenumbered receipt slips each time a payment is entered; however, no review is performed to account for the numerical sequence of these receipt slips.

Former Prosecuting Attorney's receipts and deposits

Prior to November 2009, receipt slips were issued from a manual receipt book and/or from the computer system when a payment was posted. According to office personnel, the former Prosecuting Attorney determined when manual and computerized receipt slips should be issued. Personnel also indicated information from all manual receipt slips was supposed to be entered in the computer system. However, our review of manual receipt slips noted instances where these receipt slips were not accurately and/or timely entered in the computer system, as well as instances when these receipt slips were not entered in the system at all. We also noted instances where no receipt slip (manual or computerized) was issued for some monies received. In addition, the former Prosecuting Attorney did not account for the numerical sequence of manual receipt slips and receipt numbers assigned by the computer system. Further, some monies were not deposited



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intact and most deposits were not timely. The current Prosecuting Attorney indicated personnel now record all receipts in the computer system when received, and only issue manual receipt slips when the computer system is down. In addition, deposits are currently made at least weekly.

The lack of proper receipting, depositing, and recordkeeping procedures results in less assurance of proper handling of monies collected. To adequately safeguard receipts and reduce the risk of loss or misuse of funds, receipt slips should be issued for all monies received, monies should be deposited intact and timely, manual receipt slips should be promptly recorded and reconciled to the computer system, and the numerical sequence of receipt slips should be reviewed.

3.5 Tracking procedures

The Prosecuting Attorney does not have an adequate system to account for the disposition of all bad checks submitted to the office for collection. While the Prosecuting Attorney's office has a computerized bad check system capable of tracking the receipt and disposition of each bad check complaint, the system is not fully utilized. Currently, merchants complete an unnumbered complaint form when the bad check is turned over to the Prosecuting Attorney for collection. Information from the complaint form is entered into the computer system, and the complaint form and information regarding the handling of each case is maintained in the individual case file. A sequential tracking number is not assigned. Without a tracking procedure, there is no assurance all bad check complaint forms are entered into the computer system.

To ensure all bad checks turned over to the Prosecuting Attorney are handled and accounted for properly, a sequential number should be assigned to each bad check complaint form or bad check received. This number should be used to track the status and disposition of the corresponding bad check, either through the use of a manual log or by utilizing the computer system.

Recommendations

The Prosecuting Attorney:

- 3.1 Attempt to identify the monies held in the two bank accounts no longer used, dispose of all unidentified monies as provided by various statutory provisions, and close the accounts.
- 3.2 Maintain running book balances, prepare lists of liabilities, and reconcile bank balances monthly.
- 3.3 Adequately segregate accounting duties or perform documented reviews of the accounting records.



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- 3.4 Ensure the numerical sequence of receipt slips is accounted for properly. In addition, the Prosecuting Attorney should continue to ensure receipt slips are issued for all monies received, monies are deposited timely and intact, and any manual receipt slips are promptly recorded and reconciled to the computer system.
- 3.5 Develop procedures and records that provide sufficient information to track the receipt and disposition of all bad check complaints filed with the Prosecuting Attorney's office.

Auditee's Response

The Prosecuting Attorney provided the following written responses:

- 3.1 *The office will continue to attempt to identify the cases associated with the monies in the restitution account of the former Prosecuting Attorney. Monies will be requested to be allotted in the 2011 budget to hire a person to identify to what persons these monies are owed. Monies will be disposed of according to statute.*
- 3.2 *The office is currently, and has been since January 2010, maintaining running book balances and lists of liabilities, and reconciling bank balances monthly on both the bad check and restitution account and the law library account.*
- 3.3 *Accounting duties have been segregated. The administrative assistant responsible for receiving, recording, and disbursing monies in the bad check and restitution account does not make the deposits. Further, the administrative assistant responsible for receiving, recording, and disbursing monies in the law library account does not make the deposits. The Prosecuting Attorney documents all review of the bank reconciliations by her signature and date of review.*
- 3.4 *Receipt slips have always, during this Prosecuting Attorney's tenure, been issued for monies received. There has not been occasion to use manual receipts; but if ever necessary, they would be promptly recorded and reconciled to the Dennis Jones system. Furthermore, the policy has always, during this Prosecuting Attorney's tenure, been to make deposits in a timely manner. At a maximum, five days is the most time monies will be collected before deposited, and that would only be if collected on Monday and deposited on Friday.*

Procedures have been put in place to account for all receipts. As each deposit is made, a list of receipts on each deposit is printed, in numerical order, and then compared to the deposit slip. Once all receipts have been accounted for, the printout is then attached to



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the deposit slip. Any receipts not included in the deposit are accounted for on the receipt information printout.

3.5 *Procedures have been put in place to record information to track the receipt and disposition of all bad check complaints. Those procedures include date stamping the complaint as it comes in and logging the complaint in a log of all complaints turned into the Prosecuting Attorney's office. At the time the complaint is turned into the Prosecuting Attorney's office, each complaint is given a complaint number. The log consists of the number of the complaint, victim's name, date received, date ten day letter is sent out, date filed, and/or date paid.*

4. Personnel Policies and Procedures

Several concerns related to payroll and personnel policies and procedures were identified.

4.1 Compensatory time accruals

The county allows employees to accrue compensatory time in violation of its own policy, which has provided employees excessive compensatory time accruals, and results in a greater financial burden for the county. The county includes nonworking time (holidays, vacation, sick leave, and compensatory time taken) in total hours worked when computing compensatory time earned, which is disallowed by the county's personnel policy and not required by the Fair Labor Standards Act of 1938 (FLSA).

Our review of the compensatory time calculations for three employees each during a 4-week period, and a scan of 2009 compensatory time records for six other county employees noted numerous instances where employees accrued excessive compensatory hours because nonworking hours were included in overtime calculations. In some cases, employees recorded compensatory time or other leave even though they worked the standard hours required, resulting in additional compensatory time accruals. For example, even though one employee worked more than the standard hours each week during a 4-week period in September and October 2009, he also included 30 nonworking hours (20 hours of compensatory time and 10 hours of holiday leave he had earned from working a previous holiday), for a total of 210 hours. The Deputy County Clerk calculated compensatory time earned based on the total hours recorded on his timesheets rather than actual hours worked; and as a result, he accrued 45 more compensatory time hours than allowed. A review of the compensatory time calculations for another employee during a 4-week period in January and February 2009 noted the employee accrued 7.5 more compensatory time hours than allowed because she recorded the use of compensatory time on her timesheet, even though she worked more than the standard hours each week.



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The County Clerk indicated the practice by certain employees to use compensatory time when not necessary in an effort to increase their compensatory time balance has existed for numerous years. The County Commission indicated they were not aware of this practice.

The county personnel policy provides that compensatory time be computed based on "time worked," in compliance with the FLSA. The act requires compensatory time only for time worked in excess of 171 hours in a 28-day period for emergency personnel and 40 hours in a work week for all other county employees, not including nonworking time (holidays, vacation, sick leave, and compensatory time taken).

4.2 Compensatory time records

Adequate reviews of compensatory time records maintained by a Deputy County Clerk were not performed. As a result, several discrepancies were noted between timesheets and compensatory time records. For example, one employee used 40 total hours of compensatory time during two pay periods in 2009; however, these hours were not deducted from his compensatory time balance.

Without an adequate review process, the county cannot ensure payroll records are in agreement, compliance with the county personnel policy, and errors are detected and corrected timely.

4.3 Sheriff's department timesheets

Timesheets submitted by the Sheriff's department were not signed by the Sheriff. Instead, the timesheets were reviewed and stamped with the Sheriff's signature by the dispatcher responsible for department timekeeping. Additionally, some timesheets were not signed by Sheriff's department employees and some requests for compensatory time or time off were not approved by the Sheriff.

The county personnel policy requires employees sign their timesheets and the Sheriff approve timesheets and requests for the use of compensatory time. To document hours worked and substantiate payroll disbursements, timesheets and compensatory time/time off forms should be signed by all employees, verified for accuracy, and approved by the Sheriff.

4.4 Holiday pay

The county personnel policy does not adequately address holiday pay. Certain Sheriff's department and road and bridge department employees work four 10-hour days, while all other county employees work five 8-hour days per week. Employees who work 10-hour days receive 10 hours of holiday pay per holiday, while those who work 8-hour days receive 8 hours of holiday pay. As a result, those employees who work 10-hour days receive up to 27 more hours of holiday pay each year than other county employees.



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A detailed written policy regarding holiday pay is necessary to provide guidance to county employees, provide a basis for proper compensation, ensure equitable treatment among employees, and avoid misunderstandings.

4.5 Prisoner transportation compensation

Some full-time Sheriff department personnel received compensation beyond their regular pay for transporting prisoners while "off duty;" however, these payments were not reported on Forms W-2 and payroll deductions were not withheld.

Sheriff's department employees sometimes were compensated for transporting prisoners in county-owned vehicles through the county's normal payroll process for actual hours worked, and sometimes they transported prisoners while off duty and were paid a portion of the county's prisoner transportation reimbursement from the state. For off-duty transports, employees received an \$8 or \$6 per diem plus mileage. Payments to Sheriff department personnel from state prisoner transportation reimbursements totaled approximately \$13,000 during the 2 years ended December 31, 2009.

Because these payments were not processed through the county payroll system, they were not reported on employee Forms W-2, and payroll deductions were not withheld. The Internal Revenue Code generally indicates individuals treated as employees should have all compensation reported on Forms W-2. In addition, the FLSA requires the county to pay overtime/compensatory time for time worked in excess of 171 hours in a 28-day period for law enforcement personnel and 40 hours in a work week for all other employees. To ensure compliance with the FLSA and ensure propriety of payments made, time worked should be properly recorded on timesheets and paid through the regular county payroll process.

Recommendations

The County Commission and County Clerk:

- 4.1 Ensure employees accrue and use compensatory time and recalculate existing balances in accordance with the county personnel policy.
- 4.2 Ensure compensatory time records are adequately reviewed for accuracy.
- 4.3 Ensure all timesheets and requests for compensatory time and time off are signed by the employee and approved by the Sheriff.
- 4.4 Review the current personnel policy and practices regarding holiday pay and revise the policy as needed.



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- 4.5 Ensure full-time Sheriff department personnel who transport prisoners are paid through normal payroll procedures for all work performed.

Auditee's Response

The County Clerk provided the following written responses:

- 4.1 *The employees used compensatory time in accordance with Federal Wage & Labor laws and the County Clerk has already implemented accrue and use comp time in accordance with the county's personnel policy.*
- 4.2 *The payroll clerk reviews all time records and the County Clerk has already implemented reviewing department records for accuracy.*
- 4.3 *The Sheriff's signature stamp was being used. The County Clerk verifies that the Sheriff timesheets have his signature on them.*
- 4.5 *The County Clerk has already implemented ensuring all full-time Sheriff's department personnel are turning in their pay for transporting prisoners through payroll for all work performed.*

The County Commission provided the following written responses:

- 4.1 *The County Commission and County Clerk will ensure employees accrue and use compensatory time in accordance with the county's personnel policy and in compliance with FLSA requirements.*
- 4.2 *The County Commission and the County Clerk review compensatory time records for accuracy.*
- 4.3 *The County Commission and County Clerk will ensure that all timesheets and requests for compensatory time and time off are signed by the employee and approved by the Sheriff.*
- 4.4 *The County Commission and County Clerk review the current county personnel policy in its entirety and revises as needed.*
- 4.5 *The County Commission and County Clerk have implemented procedures ensuring all full-time Sheriff's department personnel who transport prisoners are paid through normal payroll procedures for all work performed.*

The Sheriff provided the following written responses:

- 4.3 *The Sheriff has implemented that all employees sign their timesheets and compensatory time. The Sheriff will sign off on all timesheets.*



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4.5 *The Sheriff has implemented that all transports are paid from general payroll for all work performed on duty.*

5. Public Administrator Controls and Procedures

5.1 Annual settlements and status reports

Weaknesses involving preparation and review of annual settlements and status reports, depositing monies, and collecting estate fees were identified. The Public Administrator is the court-appointed personal representative for wards or decedent estates of the Associate Circuit Court-Probate Division, and is responsible for the financial activity of approximately 50 individuals.

The Associate Circuit Court has not established procedures to adequately monitor the activity of cases assigned to the Public Administrator. While the court reviews annual settlements for those cases where an annual settlement is prepared, such review procedures have not been applied to the majority of cases for which annual status reports are filed.

The court requires the Public Administrator to annually report financial activity for each case on either an annual settlement or an annual status report, as determined by the Associate Circuit Judge. The Public Administrator estimated annual settlements are required for only 20 percent of the cases. While the Probate Clerk reviews each annual settlement by completing an audit checklist, verifying its accuracy, and reviewing supporting documentation; her review of annual status reports is limited to reviewing the reports for reasonableness and completeness. In addition, the Associate Circuit Judge reviews the annual settlements, but does not review the annual status reports. The Associate Circuit Judge indicated the court lacks the resources necessary to perform these monitoring procedures on all Public Administrator cases. Additionally, the Associate Circuit Judge indicated he determines the type of report to be filed based on level of financial complexity and activity of the case.

Three of six annual status reports reviewed contained significant errors. For example, one status report indicated disbursements for the reporting period totaled \$1,154, while actual disbursements exceeded \$11,000. Another status report indicated disbursements totaled \$13,320 during the reporting period, when actual disbursements were approximately \$8,700. In addition, annual status reports did not indicate the period covered, and estate fees charged were generally not reported on the reports reviewed. Because the Probate Clerk and Associate Circuit Judge do not review the annual status reports for accuracy, these errors were not detected.

Failure to adequately review and monitor the activity of cases assigned to the Public Administrator by the Associate Circuit Court increases the risk that errors or misuse of funds could go undetected.



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5.2 Deposits

Checks received by the Public Administrator on behalf of wards are held for extended periods of time and not deposited. While the majority of receipts for the wards are direct deposits, some amounts are received by check. On March 24, 2010, we counted eight checks totaling \$2,700 held by the Public Administrator, of which six had been held for 1 to 2 months. Also, checks are not restrictively endorsed until the deposit is prepared. The Public Administrator indicated he was too busy to deposit these checks.

To adequately safeguard receipts and reduce the risk of loss, theft, or misuse of funds, checks should be restrictively endorsed immediately upon receipt and deposited in a timely manner.

5.3 Estate fees

The Public Administrator does not distribute fees from the accounts of some wards on a timely basis and does not maintain adequate records to track and monitor fees and expenses incurred, approved, and distributed for each ward. In addition, for those wards who do not have adequate funds, the Public Administrator indicated he does not petition the court to approve fees for his services and reimbursement of his expenses, and he does not track those fees and expenses that have not been petitioned from the court.

Beginning in January 2009, the Public Administrator receives a salary from the county and state law allows for fees and expenses requested by the Public Administrator and approved by the court to be paid to the county General Revenue Fund. Previously, the Public Administrator received the fees and expenses collected from the cases in addition to a small salary from the county. While fees totaling approximately \$21,700 for 33 cases were paid to the Public Administrator in 2008; fees totaling only approximately \$6,400 for 10 cases were distributed to the county in 2009.

The Public Administrator indicated he calculates and distributes his fees and expenses as time permits, rather than annually when the annual settlements and status reports are prepared. As a result, the county does not receive these fees in a timely manner, and some court-approved fees and expenses had not been paid as of our review. For example, as of September 2010, fees and expenses had not been petitioned for one ward since October 2008. For two additional cases, fees and expenses totaling \$714 and \$1,144 were approved by the court in October 2008 and August 2009; however, the Public Administrator had only disbursed \$500 and \$700 from these cases, respectively.

To ensure all fees and expenses are properly assessed and transmitted to the county, the Public Administrator should work with the Associate Circuit Judge to ensure fees and expenses are petitioned from the court for all applicable wards and estates on a timely basis, approved, properly monitored, and paid to the extent possible.



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Recommendations

The Public Administrator:

- 5.1 Ensure annual reports are prepared which accurately report all ward and estate assets, liabilities, receipts, and disbursements and document the reporting period. In addition, the Associate Circuit Judge should establish procedures to adequately monitor the activity of all cases assigned to the Public Administrator.
- 5.2 Ensure checks are restrictively endorsed immediately upon receipt and deposited timely.
- 5.3 Work with the Associate Circuit Judge to ensure fees and expenses are paid to the county for all applicable estates and wards on a timely basis.

Auditee's Response

The Public Administrator provided the following written responses:

- 5.1 *I feel my annual settlements were timely and accurate. I will do everything possible to do better. I feel all of the weaknesses in the annual status report forms will improve a lot with the new report forms put in place by the court. The one item I found to be missing was the period covered in this report. I have included this date on the new forms completed. This was mentioned to the judge and it will be added. Also, the fees charged will be reported on this new status report.*
- 5.2 *This is not a common practice I use normally. When the auditors checked, I did have eight checks. I know it looks like I do this all the time, but I do not. However, if a check is received today and I cannot get it deposited, I will endorse it immediately, and deposit timely.*
- 5.3 *I have been working on fees to get caught up to date. For some of my wards, I have been paying on burial plans and was not collecting fees on a timely basis. I am working on my list of wards, which includes a date of settlement or status report due, and will be able to check on those I might have overlooked during the year. The fees will be collected annually.*

The Associate Circuit Judge provided the following written responses:

The Public Administrator may be appointed as the conservator of the state of a disabled person (protectee) or as personal representative of the state of a deceased person (decedent). The estates of protectees make up most of the Public Administrator's cases involving financial activity. The auditor's criticisms mainly relate to the court's monitoring of the Public



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Administrator when acting as a conservator. For these reasons, most of the supporting citations included in these responses apply to conservatorship estates.

- 5.1 *Section 475.270, RSMo, provides that every conservator shall file with the court a settlement of his accounts once a year or more often if required by the court. The settlement of a conservator is required to conform to the requirements for settlements in decedents' estates. However, if the estate meets the indigency standards prescribed by law or if the assets of the protectee have been placed in restricted custody, Section 475.270, RSMo, provides that the court may waive the requirement of a formal settlement and require the conservator to file a report, in a form prescribed by the court, containing the information specified in Subsection 3 of the statute.*

The Probate Division lacks sufficient resources to require and audit formal settlements in every conservatorship estate. Therefore, the court may exercise its discretion under Section 475.270, RSMo, to waive the requirement of a formal settlement in estates that meet the indigency standards or where the assets have been placed in restricted custody. The risk of loss in such estates is relatively low.

In estates where the settlement requirement has been waived, the court will require the conservator to file an annual status report, in a form prescribed by the court, containing the information specified in Subsection 3 of Section 475.270, RSMo. The annual status report forms currently in use by the court are based on the forms contained in Borron, Probate Forms Manual, 3 Missouri Practice Series, Sections 4.82, 4.93, and 4.124 (1997). These forms will be revised to address the auditor's concerns and to ensure statutory compliance.

- 5.3 *Section 475.265, RSMo, provides that a guardian or conservator shall be allowed such compensation for his services as the court shall deem just and reasonable. Compensation may also be allowed for necessary expenses in the administration of the estate. In all cases, compensation of the guardian or conservator and his expenses shall be fixed by the court and may be allowed at any annual or final accounting. However, at any time before final settlement, the guardian or conservator may apply to the court for an allowance upon the compensation or expense of the guardian or conservator.*

The court will consider estate fees at any time upon application of the guardian or conservator. In cases where formal settlements are



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required, estate fees will also be considered at each annual or final settlement. The annual status report form for cases where the settlement requirement has been waived will be revised to require information on estate fees.

6. Recorder of Deeds Controls and Procedures

Controls and procedures over passport fees and bank accounts need improvement. The Recorder of Deeds' office receives monies for copies and recording marriage licenses, Uniform Commercial Code filings, deeds, tax liens, and passport processing fees. Receipts totaled approximately \$93,400 and \$114,400 during the years ended December 31, 2009 and 2008, respectively.

6.1 Passport fees

Adequate controls and procedures over passport fees have not been established. The Recorder of Deeds is authorized by the federal government to process applications for passports. The Recorder of Deeds collects a \$25 passport processing fee for each passport transaction in addition to the passport fees collected and forwarded to the federal government. These fees are deposited in the passport bank account (Passport Fund) which the Recorder of Deeds maintains outside the county treasury. According to bank statements, the Recorder of Deeds collected passport processing fees totaling \$2,650 during the 2 years ended December 31, 2009. Disbursements from the Passport Fund totaled \$3,100 during this period, of which \$2,000 was a down payment for archiving services for the Recorder of Deeds' records.

Receipts

Receipt slips are not issued for passport processing fees received. Without issuing and accounting for receipt slips for passport processing fees collected, the Recorder of Deeds cannot ensure all passport fees collected are ultimately deposited.

Questionable disbursements

Some disbursements made from the Passport Fund appeared unnecessary and/or inappropriate. In December 2009 and February 2010, the Recorder of Deeds paid herself \$465 and \$125 from the Passport Fund, respectively. These amounts were in addition to her official salary and were not processed through the county payroll system, subjected to payroll tax withholdings, or reported on the Recorder of Deeds' 2009 Form W-2. In addition, no timesheets or other records were maintained to support these payments. The Recorder of Deeds indicated she made these payments to herself because this was the practice of the Circuit Clerk and Associate Circuit Clerk who previously handled the passport fees. Also, in 2008, the Recorder of Deeds spent \$245 to sponsor a softball team and \$50 for a food day for office personnel.

These disbursements do not appear to be reasonable or necessary uses of county funds. The county's residents place a fiduciary trust in their public



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officials. The Recorder of Deeds should ensure county funds are spent only on items which are necessary and beneficial to county residents.

Budgets

Formal budgets are not prepared for the Passport Fund. While this fund is not under the direct control of the County Commission, budgets for this fund are needed to monitor activities and to comply with state law. Chapter 50, RSMo, requires county officials to prepare annual budgets for all funds and prohibits the disbursement of public funds without an approved budget that has been filed with the State Auditor's office.

6.2 Bank reconciliations

Monthly bank reconciliations were not prepared for the Recorder of Deeds' bank accounts and the monthly list of liabilities for the fee account was not reconciled to the cash balance. At our request, a bank reconciliation was prepared for the fee account as of December 31, 2009, and the list of liabilities exceeded the reconciled cash balance by \$41. Subsequent to our audit inquiries, the Recorder of Deeds began preparing bank reconciliations for this account.

Timely preparation of monthly bank reconciliations and comparison of lists of liabilities to the reconciled bank balances are necessary to ensure bank accounts are in agreement with accounting records and to detect and correct errors.

Recommendations

The Recorder of Deeds:

- 6.1 Ensure prenumbered receipt slips are issued for all passport processing fees collected, all disbursements are necessary uses of public funds, and annual budgets are prepared for the Passport Fund.
- 6.2 Prepare bank reconciliations and compare lists of liabilities and other reconciling items to the reconciled bank balances on a monthly basis. Any differences between accounting records and reconciliations should be investigated, and supporting documentation for adjustments and reconciliations should be maintained.

Auditee's Response

The Recorder of Deeds provided the following written responses:

- 6.1 *Disbursements were done under the impression that passport execution fees could be handled however, since that is the way they were done in the past. I was unaware until this state audit that they needed to be budgeted. I will review the recommendation with the County Commission and make changes appropriately. Receipts are being made.*



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- 6.2 *Monthly bank reconciliations are being made. The reason for it being off was the bank took payment out of the account for checks that were ordered, when last time they billed me and a check was written from the Recorder User Fee Fund to cover them.*

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Organization and Statistical Information

Dent County is a county-organized, third-class county. The county seat is Salem.

Dent 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. The county employed 24 full-time employees and 9 part-time employees on December 31, 2009.

In addition, county operations include a Senate Bill 40 Board and Senior Citizens Services Board.

Elected Officials

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

Officeholder	2010	2009
Darrell Skiles, Presiding Commissioner	\$	28,400
Dennis Purcell, Associate Commissioner		26,400
Gary Larson, Associate Commissioner		26,400
Cindy Ard, Recorder of Deeds		40,000
Angie Curley, County Clerk		40,000
Brandi Baird, Prosecuting Attorney (1)		6,327
Susan Bell, Interim Prosecuting Attorney (1)		16,269
Jessica Sparks, Prosecuting Attorney (1)		22,596
Rick Stallings, Sheriff		44,000
Denita Williams, County Treasurer		40,000
Regina White, County Coroner		12,000
Larry Edwards, Public Administrator		40,000
Dennis Medlock, County Collector, year ended February 28,	40,000	
Brenda Bell, County Assessor, year ended August 31,		40,000
Craig Ruble, County Surveyor (2)		

- (1) Jessica Sparks resigned in June 2009. Brandi Baird was appointed by the Governor in November 2009. Susan Bell, Assistant Prosecuting Attorney, was appointed Interim Prosecuting Attorney by the Circuit Judge and served in this position from June to October 2009.
- (2) Compensation on a fee basis.