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Missouri State Auditor

Texas County



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YELLOW SHEET

Findings in the audit of Texas County

Public Administrator's Controls and Procedures	The Public Administrator has not filed annual settlements in a timely manner as required by state law. Settlements for some cases have not been filed since the current Public Administrator took office in 2001. The Public Administrator does not deposit receipts on a timely basis and does not restrictively endorse checks immediately upon receipt. The Public Administrator does not petition the court to approve fees from the accounts of some wards, and some fees were not distributed to the county in a timely manner.
Prosecuting Attorney's Controls and Procedures	Receipt slips are not issued in numerical sequence, causing difficulties in accounting for all receipt slips. Month-end reconciliation procedures for the bad check account are not sufficient. Bank reconciliations are not properly documented, and the reconciled bank balance is not agreed to applicable accounting records. At December 31, 2008, the bank account balance less outstanding checks was \$11,184; however, the month-end account summary indicated a balance of \$8,046 and the checkbook register showed a balance of \$9,304. Formal policies have not been established to routinely follow up on old outstanding checks.
Circuit Clerk's Controls and Procedures	The Circuit Clerk's controls and procedures for collecting accrued costs should be improved. In addition, budgets are not prepared for the Circuit Clerk Interest Fund.
Associate Circuit Division's Controls and Procedures	The Associate Circuit Division could improve the monitoring and collection of accrued costs owed to the court. In addition, some civil case receipts are not deposited on a timely basis, and checks and money orders are not restrictively endorsed immediately upon receipt.
Sheriff's Controls and Procedures	Some receipts are not recorded or deposited timely, and the method of payment is not always indicated on receipt slips. Accounting duties are not adequately segregated. One clerk is primarily responsible for performing the duties of receiving, recording, and disbursing monies. In addition, no one clearly documents periodic reviews of the records.

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SUSAN MONTEE, JD, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of Texas County

We have audited certain operations of Texas County in fulfillment of our responsibilities under Section 29.230, RSMo. In addition, Daniel Jones & Associates, Certified Public Accountants, has been engaged to audit the financial statements of Texas County for the 2 years ended December 31, 2008. The scope of our audit included, but was not necessarily limited to, the 2 years ended December 31, 2008. The objectives of our audit were to:

1. Evaluate the county's internal controls over significant management and financial functions.
2. Evaluate the county's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and operations, including certain revenues and expenditures.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county, as well as certain external parties; and testing selected transactions.

We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. However, providing an opinion on the effectiveness of internal controls was not an objective of our audit and accordingly, we do not express such an opinion.

We obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of contract or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. Abuse, which refers to behavior that is deficient or improper when compared with behavior that a prudent person would consider reasonable and necessary given the facts and circumstances, does not necessarily involve noncompliance with legal provisions. Because the determination of abuse is subjective, our audit is not required to provide reasonable assurance of detecting abuse.

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

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

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



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State Auditor

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Texas County Management Advisory Report State Auditor's Findings

1. Public Administrator's Controls and Procedures

The Public Administrator has not filed annual settlements as required by state law. Receipts are not always deposited timely and checks are not restrictively endorsed immediately upon receipt. Fees are not consistently assessed to the wards and estates, and are not always turned over to the county on a timely basis.

The Public Administrator acts as the court-appointed personal representative for wards or decedent estates of the Probate Division. During the 2 years ended December 31, 2008, the Public Administrator handled approximately 60 cases.

1.1 Annual settlements

The Public Administrator has not filed annual settlements in a timely manner. For each ward, the Public Administrator is required to file an annual settlement with the court which reflects a detailed list of assets held, as well as financial activity, for the year. No annual settlements were filed for five of seven cases reviewed for which settlements were due. Some of the five cases date back to 2001 when the current Public Administrator took office in 2001. For the other two cases, the most recent settlements were filed in 2005 and 2007, respectively. Both of these settlements included more than a year of activity.

In addition, annual and final settlements have not been filed for 15 decedent estates. One ward passed away in October 2005 and the case still remains open. The Probate Division Clerk indicated the majority of these cases are ready to be closed and final settlements should be filed.

The Probate Division Clerk indicated the court does not inform the Public Administrator when an annual settlement is due or follow-up with the Public Administrator regarding delinquent annual settlements. A new Associate Circuit (Probate) Judge took office in January 2009, and he has not reviewed any annual settlements from the Public Administrator as of June 2009. The Public Administrator submitted several settlements in May 2009 to the Probate Division Clerk, who was in the process of reviewing the settlements for mathematical accuracy prior to submission to the Judge.

Sections 473.540 and 475.270, RSMo, require the Public Administrator to file with the court an annual settlement for each ward or estate. Timely settlements are necessary for the court to properly oversee the administration of cases and reduce the possibility that errors or misuse of funds will go undetected.

A similar condition was noted in our prior audit report.

1.2 Untimely deposits

The Public Administrator does not deposit receipts on a timely basis and does not restrictively endorse checks immediately upon receipt.



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While the majority of receipts for the Public Administrator's wards are direct-deposits, some amounts are received by check. Our cash count of monies on June 25, 2009, noted over \$7,000 in checks which had not been deposited. Some of the checks were dated back to July 2008. In addition, the checks were not restrictively endorsed. Most of the checks were in unopened envelopes.

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

1.3 Estate fees

The Public Administrator does not petition the court to approve fees from the accounts of some wards. In addition, some fees were not distributed to the county in a timely manner. The Public Administrator receives a salary from the county, and state law allows for fees requested by the Public Administrator and approved by the Probate Division to be paid to the county's General Revenue Fund. While fees totaling \$16,300 from 60 wards were paid to the county in 2008, fees totaling only \$3,400 were paid in 2007. In addition, \$700 in checks issued in May 2009 for fees assessed to wards had not been turned over to the county as of June 25, 2009.

The Public Administrator indicated she had an agreement as outlined in a letter to the former Associate Circuit Judge to charge a \$40 per-hour fee for various duties and a \$25 monthly guardian fee for wards in residential care. However, for annual settlements filed during 2008, the hourly fee was not consistently charged on some estates. From January to September 2008, the Public Administrator recorded only 10 instances of the \$40 hourly fee totaling \$160 (most instances were recorded as fractions of an hour).

To ensure all fees are properly assessed and transmitted to the county, the Public Administrator should work with the Associate Circuit Judge to ensure fees are petitioned from the court for all applicable wards and estates, approved, properly monitored, and collected to the extent possible. In addition, all fees approved by the court should be distributed to the county in a timely manner.

Recommendations

The Public Administrator:

- 1.1 File annual settlements in a timely manner. In addition, the Probate Division should send notices to the Public Administrator when settlements are due and follow up on delinquent settlements.
- 1.2 Deposit receipts on a timely basis and restrictively endorse checks immediately upon receipt.



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- 1.3 Work with the Associate Circuit Judge to ensure fees are charged to all applicable estates and wards and are turned over to the county in a timely manner.

Auditee's Response

The Public Administrator provided the following written responses:

- 1.1 *The county has been unable to provide office help for the Public Administrator. Therefore, paperwork has fallen behind while the Public Administrator takes care of the day to day problems (i.e. medical, placement, monetary, behavioral, etc.) of the wards. There are also VA reports, social security reports, and Medicaid reports which have to be done to keep funding intact for the wards. Wards are placed all over the state in order to meet their needs. When I am visiting wards, transporting their possessions, at funeral homes, hospitals, doctor's offices, banks, etc., I cannot be in the office doing clerical work, but I will try to put paperwork ahead of the wards in the future.*
- 1.2 *The Public Administrator will endorse checks upon receipt. Because banks are in several different towns, the deposits will be mailed.*
- 1.3 *The Public Administrator will work with the Probate Judge to set up a flat percentage fee which should reduce clerical time needed for data entry. This should also solve the problem of untimely filing of settlements. Ninety-seven percent of my wards are indigent. With Medicaid cuts, many are having to make co-pays for medicine, pay for dental care and other costs from their \$30/month allowance. The wards' needs must be met before any fees may be reimbursed to the county. Any remaining monies after their needs are met will be applied to county reimbursement.*

The Associate Circuit (Probate) Judge provided the following written responses:

- 1.1 *The Probate Division will send notices to the Public Administrator when settlements are due.*
- 1.3 *We agree and are finalizing an agreement which would change the Public Administrator's current hourly rate being charged to applicable wards and estates to a flat rate fee. We believe that this change will alleviate the Public Administrator's delinquencies due to the tedious timekeeping entries required of the hourly rate.*



2. Prosecuting Attorney's Controls and Procedures

Receipt slips were not issued in numerical order, bank reconciliations are not properly documented, and procedures to follow up on old outstanding checks have not be established.

The Prosecuting Attorney's office collects fees and restitution on bad checks and court-ordered restitution. Receipts totaled approximately \$198,000 and \$207,000 during the years ended December 31, 2008 and 2007, respectively.

2.1 Receipt slips

Receipt slips are not issued in numerical sequence, causing difficulties in accounting for all receipt slips. The Prosecuting Attorney's office uses prenumbered receipt slips printed in booklets, and the booklets are not used in numerical sequence. In addition, some blank receipt slips were noted in some of the used receipt booklets which were not marked as void.

Without accounting for the numerical sequence of receipt slips and properly voiding unused receipt slips, there is less assurance that all monies collected are accounted for properly, deposited, or transmitted to the victim or vendor.

2.2 Bank reconciliations and open items

Month-end reconciliation procedures for the bad check account are not sufficient. While a month-end bad check account summary is prepared, bank reconciliations are not properly documented, and the reconciled bank balance is not agreed to applicable accounting records.

At December 31, 2008, the bank account balance less outstanding checks was \$11,184; however, the month-end account summary indicated a balance of \$8,046 and the checkbook register showed a balance of \$9,304. The amounts on the December 31, 2008, month-end summary did not foot, and Prosecuting Attorney's office personnel could not explain how the \$8,046 balance was calculated. Office personnel could not explain or identify the various differences noted.

In addition, office personnel indicated all fees and restitution received during the month are normally disbursed by the end of the month, so the account should normally have a zero balance at the end of the month. However, as noted above, the accounting records indicate a balance in the account at December 31, 2008, which was not identified to specific cases. Office personnel indicated the balance consisted mainly of accumulated interest income and amounts that should have been disbursed but were held due to various bookkeeping errors.

The monthly preparation of bank reconciliations is necessary to ensure accounting records agree with bank records and errors are discovered on a timely basis. The Prosecuting Attorney should adopt procedures to prepare accurate month-end summary reports which agree to the monthly bank reconciliations, and resolve any differences between the various accounting



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records. Any unidentified amounts held in the account should be investigated and resolved.

2.3 Outstanding checks

Formal policies have not been established to routinely follow up on old outstanding checks. At December 31, 2008, 32 checks totaling \$1,644 had been outstanding for over a year, including 15 checks totaling \$1,208 dating back to 2003 and 2004. The old outstanding checks create additional and unnecessary recordkeeping responsibilities. Procedures should be established to routinely investigate any checks remaining outstanding over a specified period of time. Old outstanding checks should be voided and reissued to those payees who can readily be located. If the payees cannot be located, the amount should be disbursed to the State's Unclaimed Property Section as required by Sections 447.500 through 447.595, RSMo.

Similar conditions previously reported

Similar conditions to points 2.2 and 2.3 were noted in our prior audit report.

Recommendations

The Prosecuting Attorney:

- 2.1 Issue receipt slips for all monies received, account for the numerical sequence of receipt slips, and properly void and retain all unused receipt slips.
- 2.2 Prepare monthly bank reconciliations and accurate month-end account summaries, and ensure the month-end balances recorded on the various accounting records are in agreement. Any discrepancies between the various accounting records and any unidentified amounts held in the account should be investigated and resolved.
- 2.3 Establish formal policies to periodically investigate and reissue old outstanding checks. Amounts which remain unclaimed should be disposed of in accordance with state law.

Auditee's Response

The Prosecuting Attorney provided the following written responses:

- 2.1 *We are now using receipt slips in numerical sequence. If any receipt slips are not used for whatever reason, we are writing void across the applicable receipt slip.*
- 2.2
& 2.3 *We do prepare a bank reconciliation report each month. This does list the outstanding checks that have not cleared the bank. We have as of July 2009 balanced with the bank statement. We have found and issued new checks to some of the outstanding check victims. We are still trying to find some of the outstanding check victims. We*



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have found that there was interest accruing on this account and have disbursed the interest to the Texas County Treasurer.

We have formed a new policy to try to find victims of outstanding checks every six months. If we cannot find the victims, we will escheat the monies to the state as unclaimed property.

3. Circuit Clerk's Controls and Procedures

The Circuit Clerk's controls and procedures for collecting accrued costs should be improved, and budgets are not prepared for the Circuit Clerk Interest Fund. The Circuit Clerk's office collected monies for civil and criminal fees and fines totaling approximately \$180,000 and \$149,000 for the years ended December 31, 2008 and 2007, respectively.

3.1 Accrued costs

The Circuit Clerk could improve the collection of accrued costs owed to the court. A list of accrued costs is maintained in the court's computer system (JIS); however, the Circuit Clerk does not document whether these lists are periodically reviewed. Upon our request, the Circuit Clerk provided a summary report of accrued costs which totaled \$687,832 as of December 31, 2008. Of this amount, delinquent balances of 60 or more days totaled \$652,812 (95 percent), including \$370,100 for jail board bills. The Circuit Clerk indicated a significant portion of these balances represent old uncollectible accounts that should be written off.

The Circuit Clerk ensures the defendants sign written payment plans for amounts due the court, but the Circuit Clerk mainly relies on the defendants' probation officers for the collection of amounts due. In addition, the Circuit Clerk has not taken advantage of the debt collection program established by the Office of State Courts Administrator for collection of monies owed to the court.

The Circuit Clerk should improve procedures to regularly review the amounts owed the court and take appropriate steps to ensure amounts owed are collected, or determine if amounts are uncollectible. Improved collection procedures and monitoring of accrued costs could result in additional receipts due to the state, county, and others.

3.2 Budgeting

Budgets are not prepared for the Circuit Clerk Interest Fund. This fund is held by the Circuit Clerk outside the county treasury and is used for various operating expenses of the court and the Circuit Clerk's office. The Circuit Clerk indicated budgets are not prepared because these monies are not considered county funds, per instructions from the Circuit Judge.

Budgets are an essential tool for the efficient management of funds held by a county official. In addition, Chapter 50, RSMo, requires counties 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



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Office. By preparing or obtaining budgets for all county funds and activities, the County Commission is able to more effectively evaluate all county financial resources.

Recommendations

The Circuit Clerk:

- 3.1 Establish procedures to monitor accrued costs and take appropriate steps to ensure amounts owed are collected, including participating in the state's debt collection program.
- 3.2 Prepare annual budgets for the Circuit Clerk Interest Fund.

Auditee's Response

The Circuit Clerk provided the following written responses:

- 3.1 *The clerk does monitor and pursue collection of accrued costs owed as time allows. The clerk does review and run reports monthly, bills on civil cases are mailed out as cases are completed. Criminal costs bills are mailed out timely. The court takes part in the tax off set program. The debt collection program that the state offers was presented to the clerk as a voluntary program. However if the judge orders the clerk to participate in the debt collection program, the clerk will follow the judge's order.*

In the past, the court has taken a proactive approach to assessing all costs due. However, a large portion of these costs are very old and may be uncollectible. Unless defendants are placed on probation when released (which gives the clerk a current address), the Department of Corrections does not give the clerk an address where the defendant will be residing. A review of the accounts receivable noted that in excess of 33 percent of the total receivables involved defendants sentenced to the Department of Corrections.

The audit report does not present a complete picture of the accounts receivable. In excess of \$225,000 in criminal costs has been reimbursed to the county and the court is pursuing state reimbursement. Criminal costs bills are actively sent to the state for county reimbursement. It should also be noted that the court does have a system which tracks all reimbursable incarceration costs.

- 3.2 *Budgets are prepared by the Circuit Clerk for the county, The Interest Fund is only spent by order of the Circuit Judge. In January 2003, the County Commission wrote a letter to the bank where the Interest Fund is being held and requested that the bank remove the county's ID number from this account. The Circuit Clerk was ordered by the Circuit Judge to obtain a Federal EIN number for*



banking purposes for this account. The county does not have access to this account.

Auditor's Comment

3.2 No budgets have been provided to the State Auditor's office for the Circuit Clerk Interest Fund for several years. Budgets are an essential tool for all officials to properly manage their funds.

4. Associate Circuit Division's Controls and Procedures

The Associate Circuit Division needs to improve its monitoring and collection of accrued costs, does not deposit some receipts in a timely manner, and does not turn over monies to the Sheriff and Special Processing Server in a timely manner. The Associate Circuit Division processes monies for civil, criminal, and probate cases, traffic tickets, and bonds. Receipts totaled approximately \$491,000 and \$469,000 for the years ended December 31, 2008 and 2007, respectively.

4.1 Accrued costs

The Associate Circuit Division could improve the collection of accrued costs owed to the court. A list of accrued costs is maintained in the court's computer system (JIS); however, division personnel do not periodically review the accrued cost reports generated by the system. Upon our request, the division provided a summary report of accrued costs which totaled \$112,228 as of April 13, 2009. Of this amount, delinquent balances of 60 or more days totaled \$103,606 (92 percent), including \$16,889 for jail board bills and \$29,106 for fines. The division requires defendants sign written payment plans for amounts due the court, but the division has not taken advantage of the debt collection program established by the Office of State Courts Administrator for collection of monies owed to the court.

The Associate Circuit Division should improve procedures to periodically review the amounts owed the court and take appropriate steps to ensure amounts owed are collected, or determine if amounts are uncollectible. Improved collection procedures could result in additional receipts due to the state, county, and others.

4.2 Untimely deposits

Some civil case receipts are not deposited on a timely basis, and checks and money orders are not restrictively endorsed immediately upon receipt. In addition, receipts are not recorded and transmitted timely to the Sheriff and Special Process Server.

Our cash count of monies on hand on July 27, 2009, noted over \$10,000 in checks which had not been deposited. It appears many of the checks payable to the court were received and held for several weeks, and none of the checks were restrictively endorsed. The majority of these receipts had not been recorded on the court's accounting records. Court personnel indicated they had fallen behind on recording and depositing receipts due to staff absences.



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In addition, over \$4,000 in checks received were payable to the Sheriff and Special Process Server which had not been recorded or turned over to the appropriate individuals in a timely manner. The court allows checks for paper service fees to be made payable to the Sheriff and Special Process Server but does not record these amounts in the accounting records.

To adequately safeguard receipts and reduce the risk of loss, theft, or misuse of funds, deposits should be made timely and checks and money orders should be restrictively endorsed immediately upon receipt. In addition, the division should ensure applicable fees for the Sheriff and Special Process Server are recorded in the accounting records and transmitted in a timely manner.

A similar condition was noted in our prior audit report.

Recommendations

The Associate Circuit Division:

- 4.1 Improve procedures to monitor accrued costs and take appropriate steps to ensure amounts owed are collected, including participating in the state's debt collection program.
- 4.2 Deposit receipts on a timely basis and restrictively endorse checks and money orders immediately upon receipt. In addition, the division should ensure applicable monies collected for the Sheriff and Special Processing Server are recorded and transmitted on a timely basis.

Auditee's Response

The Associate Circuit Judge provided the following written responses:

- 4.1 *The court does have a process in place to monitor accounts receivable. The court requires immediate payment of costs and fees unless reason is given that they can't be paid on the date of court. If a stay is granted it is typically for 30 days, and if all costs and fees are not paid in full the court considers alternatives available to it at that time. This includes converting fines to jail time and/or contempt of court. This results in nearly all costs being paid within 30 days.*

The court is finalizing agreements and a memorandum of understanding to participate in the Office of State Courts Administrator's debt collection program. It should also be noted that the court does participate in the tax offset program which is designed to intercept tax refunds when costs are due. A review of the accounts receivable by a CPA from the Office of State Courts Administrator noted that the accounts receivable were less than courts of similar size.



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4.2 *The court partially agrees with the recommendation. The court generally prepares deposits two to three times a week, but will try to make deposits daily or when receipts exceed \$100. However, it should be noted that the date on the check does not necessarily mean the court received the check on that date. In addition, the Office of State Court Administrator recommends that Sheriff and Special Process Server checks be paid directly from the plaintiff to the process server or the court can record the financial transaction in the Judicial Information System (JIS). The court has chosen to have the process service fee paid direct. As a result, the only record in the JIS would be a docket entry and proof of service is placed in the case file.*

Auditor's Comment

4.2 The court should consider establishing a log or other means to immediately record all paper service fees payable to the Sheriff or Special Process Server.

5. Sheriff's Controls and Procedures

Some receipts are not recorded or deposited timely, and the method of payment is not always indicated on receipt slips. In addition, accounting duties are not adequately segregated. The Sheriff's office received monies for civil and criminal process fees, gun permits, bonds, and other miscellaneous receipts totaling approximately \$93,000 and \$85,000 during the years ended December 31, 2008 and 2007, respectively.

5.1 Untimely deposits

Some receipts are not recorded or deposited intact on a timely basis. In addition, the method of payment is not always indicated on the receipt slips. The Sheriff's office receives cash, checks, and money orders. Monies are normally collected each business day, but deposits are only made once or twice a week. Our cash count of monies on June 29, 2009, noted \$944 comprised of receipts collected from April 20, 2009 through June 22, 2009. These monies included paper service receipts which are recorded and deposited only after delivery of papers.

To adequately safeguard receipts and reduce the risk of loss, theft, or misuse of funds, receipts should be recorded immediately upon receipt and deposited in a timely manner. In addition, to ensure all receipts are accounted for properly and deposited intact, the method of payment should be recorded on all receipt slips and the composition of receipt slips issued should be reconciled to bank deposits.

5.2 Segregation of duties

Accounting duties are not adequately segregated. One clerk is primarily responsible for performing the duties of receiving, recording, and disbursing monies. In addition, no one clearly documents periodic reviews of the records. The Sheriff's Lieutenant explained she reviews the bank reconciliations monthly; however, there is no documentation of this review.



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Proper segregation of duties helps ensure all transactions are accounted for properly and assets are adequately safeguarded. Internal controls would be improved by segregating duties of receiving, recording, and disbursing monies. If proper segregation of duties cannot be achieved, at a minimum, a periodic supervisory review of the records should be performed and documented.

Similar conditions
previously reported

Similar conditions to points 5.1 and 5.2 were noted in our prior audit report.

Recommendations

The Sheriff:

- 5.1 Record all monies immediately upon receipt and deposit receipts intact on a timely basis. In addition, the method of payment should be indicated on all receipt slips and the composition of receipts should be reconciled to the composition of deposits.
- 5.2 Segregate accounting duties to the extent possible or ensure periodic supervisory reviews are performed and documented.

Auditee's Response

The Sheriff provided the following written responses:

- 5.1 *We will do our best to deposit all monies on a timely basis and correctly record the method of payment for all receipt slips.*
- 5.2 *The Sheriff's Lieutenant is now documenting her review of the records by signing off on the bank reconciliations.*

Texas County Organization and Statistical Information

Texas County is a township-organized, third-class county and is part of the Twenty-Fifth Judicial Circuit. The county seat is Houston.

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

Elected Officials and Their Compensation Paid

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

Officeholder	2009	2008
County-Paid Officials:		
Don Shelhammer, Presiding Commissioner	\$	29,060
Joe B. Whetstine, Associate Commissioner		27,060
Linda L. Garrett, Associate Commissioner		27,060
Donald R. (Don) Troutman, County Clerk		41,000
Mike Anderson, Prosecuting Attorney		106,181
Carl Watson, Sheriff		45,000
Thomas C. Whittaker, County Coroner		13,000
Theresa Campbell, Public Administrator		41,000
Tammy Cantrell, County Collector-Treasurer, year ended March 31,	41,000	
Debbie James, County Assessor (1), year ended August 31,		41,688
Louie Carmack Jr, County Surveyor (2)		
State-Paid Officials:		
Phyllis Staley, Circuit Clerk and Ex Officio Recorder of Deeds		52,668
Bradford E. Ellsworth, Associate Circuit Judge		107,641

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

(2) Compensation on a fee basis.



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Organization and Statistical Information

Financing
Arrangements

In 2006, the county contracted with an underwriter to finance the building of a new county justice center and jail. Also included in the project was the remodeling of the current courthouse. The financing arrangement required the underwriter to issue \$15 million in certificates of participation (COPs) and for the county to lease the new facility over the 20-year time period that the debt would be paid off. The county's lease payments equal the amount of debt principal and interest, and the county will take ownership of the justice center when the debt is extinguished, which is scheduled for 2025. The remaining principal balance at December 31, 2008, was \$14.1 million.