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Missouri State Auditor

Macon County



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

May 2009

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

The county has not adopted formal policies and procedures for the use of some county credit cards. For 2007, the administrative service fee transfer from the Road and Bridge Capital Improvement Fund to the General Revenue Fund exceeded the allowable amount by approximately \$14,000.

County Park accounting controls and procedures need improvement. Unofficial rediform receipt slips are used for camping fees. The receipt slips are prenumbered, but are not issued for some monies received and do not indicate the method of payment. Park facility rental fee and deposit checks are not transmitted to the County Treasurer in a timely manner. In addition, receipts are not issued for these monies, and rental contracts are not prenumbered. The county does not have sufficient procedures to ensure all applicable receipts generated from park events are remitted for deposit into the County Park Fund.

As noted in our prior audit report, the Prosecuting Attorney frequently reduces charges filed on traffic tickets by requiring the defendants to make a \$100 "donation" to the Macon County General Revenue Fund as a condition of reducing the charges. In addition, receipts are not always deposited or transmitted timely, and the reconciled bank account balance is not agreed to supporting records or liabilities.

Employees of a not-for-profit (NFP) corporation with which the Senate Bill 40 Board contracts for services also serve as executive director and accounting staff for the board. However, the contract does not address the administrative and accounting responsibilities to be provided by the NFP corporation and does not identify the portion of funding that relates to these functions. In addition, the board's budget documents do not include savings account information and contained some mathematical errors. Actual disbursements exceeded budgeted amounts by \$8,027 for the year ending December 31, 2006.

The Enhanced 911 Board's procedures for reviewing vendor credit card and fuel card purchases are not sufficient. In addition, the board has not adopted formal policies related to use of its credit cards and travel and meal reimbursements.

Other findings in the audit report relate to collections and receipting procedures of the Drug Court and Sheriff's office, and segregation of accounting duties in the Circuit Clerk's office.

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YELLOW SHEET

MACON COUNTY

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STATE AUDITOR'S REPORT



SUSAN MONTEE, JD, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of Macon County

We have audited certain operations of Macon County in fulfillment of our responsibilities under Section 29.230, RSMo. In addition, Charles Buchanan, CPA, PC, Certified Public Accountants, has been engaged to audit the financial statements of Macon County for the 2 years ended December 31, 2007. The scope of our audit included, but was not necessarily limited to, the 2 years ended December 31, 2007. The objectives of our audit were to:

1. Determine if the county has adequate internal controls over significant management and financial functions.
2. Determine if the county has complied with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and operations, including certain revenues and expenditures.

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

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

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

the facts and circumstances, does not necessarily involve noncompliance with legal provisions. Because the determination of abuse is subjective, our audit is not required to provide reasonable assurance of detecting abuse.

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

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

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



Susan Montee, JD, CPA
State Auditor

The following auditors participated in the preparation of this report:

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MANAGEMENT ADVISORY REPORT -
STATE AUDITOR'S FINDINGS

MACON COUNTY
MANAGEMENT ADVISORY REPORT -
STATE AUDITOR'S FINDINGS

1.	County Disbursements
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Controls and procedures over county disbursements are in need of improvement. The county does not have a formal credit card policy and administrative transfers to the General Revenue Fund exceeded allowable amounts.

- A. The county has not adopted formal policies and procedures for the use of some county credit cards. The county has 21 credit cards for 3 different vendors that are used by county officials and employees for the purchase of supplies, equipment, and repairs. Total purchases on these credit cards exceeded \$11,000 annually during the audit period. Policies and procedures are necessary to help ensure these cards are used only for county business. A formal policy could also address allowable purchases, maximum dollar limit of purchases, required supporting documentation and approvals, and reconciling procedures. In addition, the county should carefully evaluate the need for each credit card.

- B. For 2007, the administrative service fee transfer from the Road and Bridge Capital Improvement Fund (RBCIF) to the General Revenue Fund (GRF) exceeded the allowable amount by approximately \$14,000. Several years ago the county determined \$45,000 was an appropriate transfer amount, and during the 3 years ended December 31, 2007, the county budgeted and made administrative fee transfers of \$45,000 each year from the RBCIF to the GRF. The county also budgeted \$45,000 for the transfer in 2008. Because actual disbursements (\$664,717) were significantly less than budgeted disbursements (\$1,092,554) in 2007, the county should have adjusted the amount of the transfer down to 5 percent of actual disbursements.

Section 50.515, RSMo, allows the county to impose an administrative service fee on the RBCIF. The administrative service fee shall be imposed only to generate reimbursement sufficient to recoup actual disbursements made from the General Revenue Fund for related administrative services to the RBCIF, and shall not exceed 5 percent of the RBCIF budget.

WE RECOMMEND the County Commission:

- A. Evaluate the need for each county credit card and adopt formal policies and procedures for credit card use.

- B. Base administrative transfers on actual or reasonable budgeted disbursements; and ensure future administrative transfers do not exceed the statutory allowance.

AUDITEE'S RESPONSE

The County Commission provided the following responses:

- A. *The county will adopt a formal credit card policy.*
- B. *The county will review actual disbursements when determining the actual administrative fee transfer.*

2. County Park Accounting Controls and Procedures
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Improvements are needed to account for various receipts and ensure all monies are properly remitted to the county. Receipts generated by County Park activities include camping fees, facility rental fees and deposits, and vending commissions and ticket sales from various events. According to the County Park Fund budget document, camping fees totaled approximately \$21,000 and \$7,000, park rental fees totaled approximately \$33,000 and \$23,000, and events receipts totaled approximately \$34,000 and \$29,000 for the years 2007 and 2006, respectively.

- A. Unofficial rediform receipt slips are used for camping fees. The receipt slips are prenumbered, but are not issued for some monies received and do not indicate the method of payment. As a result, the composition of receipt slips issued cannot be reconciled to the composition of monies transmitted to the County Treasurer and there is less assurance that all camping fees are properly remitted.

To ensure monies are accounted for properly, official prenumbered receipt slips should be issued for all monies received, the method of payment should be recorded on the receipt slips, and the composition of the receipt slips issued should be reconciled to the composition of the transmittals.

- B. Individuals or groups reserving a park facility are required to remit a rental fee and a rental deposit. Rental fees and deposits are frequently paid far in advance of events to reserve the facility. The park rental coordinator's procedure is to retain the rental fee checks and not transmit the checks to the County Treasurer until the rental event has occurred. In addition, rental deposit checks are held and returned to the payor after satisfactory completion of the facility inspection. As a result, monies are held for long periods of time and rental fees and deposits are not transmitted to the County Treasurer in a timely manner. A cash count performed on August 7, 2008, totaling \$11,710, included checks from July 25, 2007. All monies on hand were checks; however, none were restrictively endorsed.

In addition, receipts slips are not issued for rental fee and deposit payments and rental contracts are not prenumbered. The checks are attached to the rental

contracts and retained in a file. There is no overall record maintained of rental monies received, transmitted and/or refunded, and still on hand.

To provide better accountability and security over monies received, records should be developed to account for rental fees and deposits and the disposition of these amounts, and all checks should be restrictively endorsed and transmitted timely to the County Treasurer for deposit into the County Park Fund. Checks should be negotiated prior to the event occurrence to ensure the county is properly compensated for the facility use and limit the possibility of insufficient funds related to checks held for long periods. A record of rental deposits held in the County Park Fund should be prepared to ensure sufficient monies are available for the refund of deposits after satisfactory completion of the facility inspection.

C Various events are held at the County Park each year. The County Park Board and park personnel manage the annual Demolition Derby. Other events are managed by the sponsors of those events and the county receives a commission in exchange for the use of the park facility. The county does not have sufficient procedures to ensure all applicable receipts are remitted for deposit into the County Park Fund.

- Demolition Derby ticket sales accounted for approximately \$12,400 and \$9,200 of the overall park events receipts for 2007 and 2006, respectively. Unnumbered tickets are printed by the board and taken to local businesses to sell in advance of the Demolition Derby. Tickets are also sold at the gate. However, no record is maintained to account for the total number of tickets printed, tickets sold by local businesses or at the gate, and tickets returned unsold. Because tickets are not numbered and accounted for properly, the county cannot perform a reconciliation between the ticket proceeds and the number of tickets sold. To improve accountability over tickets and the related receipts, the county should ensure tickets are prenumbered and records of tickets are maintained and should reconcile receipts to ticket sales and remaining tickets on hand. Without proper records and reconciliation procedures, there is less assurance ticket sales proceeds are accounted for properly and transmitted to the County Treasurer.
- The county receives a \$2 per ticket commission from the various event sponsors. The Park Board President indicated board members attend these events and attempt to estimate attendance in order to evaluate the reasonableness of monies subsequently remitted to the county. No ticket information or other reporting is provided to the board to support the amount remitted. The board should give consideration to adopting ticket and reporting guidelines for sponsors of such events. Without more information, the board cannot ensure amounts remitted are complete.

WE RECOMMEND the County Commission work with the County Park Board:

- A. To ensure prenumbered receipt slips are issued for all camping monies received and the numerical sequence of receipt slips is accounted for properly. Also, the method of payment should be recorded on the receipt slips and reconciled to monies transmitted to the County Treasurer.
- B. To improve records and controls over rental fee and deposit monies. Consideration should be given to utilizing prenumbered receipts slips or prenumbering rental contracts, and checks should be restrictively endorsed upon receipt and transmitted to the County Treasurer timely. In addition, a record should be developed to account for rental monies received, transmitted and/or refunded, and still on hand.
- C. To develop better procedures to ensure monies from event sponsors and park personnel are properly remitted. Consideration should be given to requiring event tickets be prenumbered and proper recordkeeping and reconciliation procedures be implemented.

AUDITEE'S RESPONSE

The County Commission provided the following responses:

- A. *The County Commission will work with the Park Board and County Treasurer to ensure prenumbered receipt slips are issued for all receipts, and the method of payment is recorded and reconciled to transmittals.*
- B. *The County Commission will work with the Park Board to modify procedures to ensure monies are deposited more timely, prenumbered receipts or contracts are utilized, and summary records are maintained.*
- C. *The County Commission will work with the Park Board to develop procedures to account for ticket sales.*

The County Park Board President provided the following responses:

- A. *The Park Board will ensure receipt slips are issued for all camping fees and the method of payment is indicated on the receipt slips.*
- B. *The Park Board will work with the County Commissioners to develop the best procedures for renting park property. The Park Board will prenumber contracts and will work to develop procedures to account for all unearned rental fees and deposits.*
- C. *The Park Board will work to develop improvements for ticket sales and amounts remitted to the county.*

3.**Drug Court Accounting Controls and Procedures**

Procedures for collecting and receipting monies need improvement. The Forty-First Judicial Circuit Drug Court, consisting of Macon and Shelby Counties, is a court-supervised treatment program for nonviolent drug offenders. The Prosecuting Attorney for each county refers drug offenders meeting various qualifications to the Drug Court in place of serving time in jail. Participation is voluntary and takes approximately 18 to 24 months to complete. As of July 31, 2008, the Drug Court had received approximately \$24,500 from various sources including grant monies, county donations, and participant fees.

- A. Receipt slips issued for participant fees are not prenumbered and the method of payment (cash, check, or money order) is not noted. To adequately account for collections and reduce the risk of loss or misuse of funds, prenumbered receipt slips should be issued for all monies received immediately upon receipt. The receipt slips should indicate the method of payment, the receipt slip numbers should be accounted for properly, and the composition should be reconciled to bank deposits.
- B. Checks and money orders are not restrictively endorsed immediately upon receipt. To reduce the risk of loss or misuse of funds, checks and money orders should be restrictively endorsed immediately upon receipt.
- C. The Drug Court's participant handbook describes the various phases participants must progress through in order to graduate. A common requirement for advancing to the next phase is full payment of all fees to date. Our review of the participant fees book indicated 10 of 18 participants had outstanding balances as of August 2008 (totaling \$1,234), while 2 other participants had outstanding balances as of April and June 2008 (totaling \$240), with no additional activity (fees due or paid) recorded. It appears these two individuals are no longer participating in the Drug Court. Amounts due ranged from \$30 to \$340 and in some cases the balance due represents fees for several months. Because payment of participation fees is a requirement of the program and a primary funding source, procedures should be developed to monitor amounts due and ensure regular payments are made. Reasons for waiving the requirement, such as a participant's financial inability to pay, or allowing late payments should be documented.

WE RECOMMEND the Associate Circuit Judge:

- A. Require prenumbered receipt slips be issued for all monies received. In addition, the Associate Circuit Judge should ensure the method of payment is recorded on the receipt slips and the composition of receipt slips is reconciled to deposits.
- B. Restrictively endorse checks immediately upon receipt.

- C. Develop procedures to monitor participation fees.

AUDITEE'S RESPONSE

The Assistant Drug Court Coordinator provided the following responses:

- A. *The Drug Court will begin using prenumbered receipt slips and record the method of payment on receipt slips.*
- B. *The Drug Court will restrictively endorse checks immediately upon receipt.*
- C. *The Drug Court will maintain documentation of fees which have been reduced or waived.*

4. Prosecuting Attorney's Accounting Controls and Procedures

A "donation" is required when reducing charges filed on some traffic tickets. Receipts are not always deposited or transmitted timely, and month-end reconciliation procedures need improvement.

- A. As noted in our prior audit report, the Prosecuting Attorney frequently reduces charges filed on traffic tickets by requiring the defendants to make a \$100 "donation" to the Macon County General Revenue Fund as a condition of reducing the charges. According to the county budgets, receipts from donations totaled \$46,700 and \$52,000 for the years ended December 31, 2007 and 2006, respectively.

There appears to be no authority for the Prosecuting Attorney to require a "donation" to reduce charges filed on traffic tickets. In addition, Article IX, Section 7, of the Missouri Constitution states the proceeds of all penalties, forfeitures, and fines are to be distributed to the County School Fund.

- B. Receipts are not always deposited or transmitted timely. Depending on the circumstances, bad check fees are either deposited into the Prosecuting Attorney's bank account or transmitted to the County Treasurer. Donations involving amended traffic tickets are transmitted to the County Treasurer upon receipt; however, the corresponding fines and costs are held until all information is received and then transmitted to the court on the next court date. Our review noted the following concerns:

- 1) Because traffic fines and costs for amended tickets are held by the Prosecuting Attorney's office until all information is received and then not transmitted until the next court date, these monies are sometimes on hand for long periods of time. For example, a cash count performed on June 25, 2008, totaling \$347, included one check received on June 5, 2008. In

addition, checks received for amended tickets are not restrictively endorsed.

- 2) Bad check monies collected are not deposited timely. For example, a \$6,239 deposit made on June 12, 2006, included receipts with dates ranging from June 2, 2006 to June 12, 2006. Of the total deposit, \$1,398 was for cash receipts dated June 6, 2006, or prior. Similarly, a \$3,399 deposit made on September 4, 2007, included \$1,016 in receipts on hand since August 28, 2007, \$429 of which was cash.
- 3) Delinquent income taxes collected by the Prosecuting Attorney are not always transmitted timely to the Missouri Department of Revenue. A December 5, 2007, transmittal totaling \$3,074 included receipts with dates ranging from June 25, 2007 to December 5, 2007.

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

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

- C. Month-end reconciliation procedures for the escrow account are not sufficient. While a bank reconciliation is generated each month using the computer system, the reconciled balance is not agreed to supporting records and no open items (liabilities) list is prepared. Because this account does not zero out at each month-end, a liabilities list should be prepared and reconciled to the cash balance. Our review of various bank reconciliations showed the unidentified account balance varied from month to month. For example, the December 12, 2007, bank reconciliation showed a \$25 unidentified balance, while the August 13, 2008, bank reconciliation showed a \$270 unidentified balance.

Monthly reconciliations of liabilities to reconciled cash balances are necessary to ensure sufficient cash is available for payment of all liabilities and provide assurance that cash receipts and disbursements are handled and accounted for properly.

WE RECOMMEND the Prosecuting Attorney:

- A. Reevaluate the practice of requiring donations to the General Revenue Fund as part of reducing charges filed.
- B. Deposit or transmit receipts on a timely basis and restrictively endorse checks and money orders immediately upon receipt.

- C. Perform monthly reconciliations of liabilities to reconciled cash balances and promptly investigate and resolve any discrepancies.

AUDITEE'S RESPONSE

The Prosecuting Attorney provided the following responses:

- A. *The Prosecuting Attorney's office does not require a donation.*
- B. *The Prosecuting Attorney's staff deposits on a daily basis. The reasons why monies were not deposited daily relate to employee absences and/or only small amounts of monies on hand.*
- C. *The Prosecuting Attorney's office has implemented a secondary program to identify open items.*

5. Sheriff's Accounting Controls and Procedures
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Receipt slip sequences are not accounted for properly. The Sheriff's office processed approximately \$96,300 and \$64,300 for civil fees, bond monies, inmate monies, conceal and carry permits, and gun permits for the 2 years ending December 31, 2007 and 2006, respectively. Monies are collected by deputies and the bookkeeper. Multiple receipt books are used concurrently for the same receipt type resulting in the use of many different sequences. Also, several instances were noted where receipt slips within the same sequence were not issued in order. To adequately account for all monies received, prenumbered receipt slips should be issued in numerical sequence and accounted for properly.

WE RECOMMEND the Sheriff ensure receipt slips are issued in numerical sequence and accounted for properly.

AUDITEE'S RESPONSE

The Sheriff provided the following response:

The Sheriff's office will issue receipt slips in sequential order.

6. Circuit Clerk's Accounting Controls and Procedures
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Adequate oversight of accounting functions and records is not provided by the Circuit Clerk. Each of the three deputy clerks has certain areas of responsibility (criminal, civil, and child support and traffic) with one serving as chief deputy clerk and the primary bookkeeper. While all clerks receipt and record monies, and have check signing authority, the chief deputy clerk generally performs most of the accounting functions and

prepares the month-end reconciliations. Supervisory or independent reviews of the various functions are not performed. The Circuit Clerk indicates she periodically reviews the bank reconciliations, but this is not documented.

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

WE RECOMMEND the Circuit Clerk segregate accounting duties to the extent possible and ensure periodic supervisory or independent reviews are performed and documented.

AUDITEE'S RESPONSE

The Circuit Clerk provided the following response:

This recommendation has been implemented.

7. Senate Bill 40 Board's Accounting Controls and Procedures

The Senate Bill (SB) 40 Board's contract with a not-for-profit (NFP) corporation needs improvement. Also, some concerns were noted with the board's budget documents.

- A. The majority of SB 40 Board Fund disbursements are to two NFP corporations to provide various contractual services to the handicapped and/or developmentally disabled residents of Macon County. Payments related to these contracts totaled approximately \$95,000 and \$102,000 during 2007 and 2006, respectively.

Concerns were noted with one of these contract arrangements. Employees of the NFP corporation also serve as executive director and accounting staff for the SB 40 Board. Compensation for their services is paid to the NFP corporation as a part of the authorized monthly contract payments. However, the contract does not address the administrative and accounting responsibilities to be provided by the NFP corporation and does not identify the portion of the authorized funding that relates to these functions. As a result, there is not adequate criteria for determining if services are provided in accordance with the board's expectations. The need for additional clarity in the contract terms is more important because the SB 40 Board and NFP corporation share employees, which represents a potential for conflicts of interest.

Contracts which clearly stipulate the terms of the agreements, rights, and responsibilities of the parties are necessary to ensure the SB 40 Board is able to determine if services are provided in accordance with its expectations.

- B. Some problems were noted with the SB 40 Board budget documents.
- 1) Actual disbursements exceeded budgeted amounts by \$8,027 for the year ending December 31, 2006. Although the board reviews budget to actual comparison reports monthly, there were no notations on the report copies or evidence in the board meeting minutes of discussion regarding the budget status. Case law provides that strict compliance with county budget laws is required by county officials. If there are valid reasons which require excess disbursements, (i.e., emergencies, unforeseen occurrences, and statutorily required obligations), amendments should be made following the same process by which the annual budget is approved, including holding public hearings and filing the amended budget with the State Auditor's office.
 - 2) The budgets do not include the board's savings account balance in either the beginning or estimated ending cash balance, and therefore do not adequately project the fund's financial condition. The savings account balance was approximately \$37,000 during the audit period. In addition, some mathematical errors were noted in the budget documents. For example, the 2007 approved and 2006 actual disbursements columns in the 2008 budget document did not present correct totals. To be of maximum assistance as a planning tool and to adequately inform the public, budget documents need to be accurate and provide all available resources.

WE RECOMMEND the Senate Bill 40 Board:

- A. Ensure contract terms clearly specify contractor responsibilities and compensation related to those responsibilities.
- B. Review budget to actual reports carefully and refrain from approving disbursements which exceed budgeted amounts, include all available resources in the budget documents, and ensure mathematical accuracy prior to budget approval.

AUDITEE'S RESPONSE

The Senate Bill 40 Board President and Executive Director provided the following responses:

- A. *The board has implemented this recommendation.*
- B. *The board will submit a budget amendment if it anticipates disbursements will exceed budgeted amounts and will include all available cash resources in the budget.*

8.**Enhanced 911 Board's Disbursements and Policies**

Some concerns were noted with the Enhanced 911 Board's disbursement procedures and documentation. Also, formal policies related to travel and credit card use are needed.

- A. Procedures for reviewing vendor credit card and fuel card purchases are not sufficient. Detailed invoices or receipts obtained at the time of purchase are not retained by the board and there is no evidence of comparison to the monthly billing prior to payment. The 911 Director indicated detailed invoices for vendor credit card purchases are compared to billings but are not retained; however, fuel receipts are not turned in for review. In addition, expenses related to the 911 Director's travel to and from an out-of-state training conference were charged to another credit card. An invoice for a hotel charge of approximately \$140 incurred during this trip could not be located. Without sufficient supporting documentation and proper review procedures, there is less assurance that vendor billings represent valid charges.

The Enhanced 911 Board has a fiduciary responsibility to ensure disbursements are appropriate and reasonable, and supported by adequate documentation. Without obtaining and properly reviewing adequate documentation, the board cannot determine the validity and propriety of the disbursements.

- B. The Enhanced 911 Board has not adopted formal policies related to use of its credit cards and travel and meal reimbursements. Complete and detailed policies are necessary to provide guidance to employees and ensure credit cards are used only for official business.

The credit card policy could address allowable purchases and maximum dollar limits of purchases, required supporting documentation and approvals, and reconciling procedures. The travel policy could address methods of travel, required supporting documentation and approvals, allowable expenses, and reimbursement limits for meals and lodging.

WE RECOMMEND the Enhanced 911 Board:

- A. Ensure disbursement review procedures are sufficient to ensure the validity of disbursements and retain sufficient supporting documentation.
- B. Adopt formal policies and procedures related to credit card use and travel.

AUDITEE'S RESPONSE

The Enhanced 911 Board President, a board member, and the Enhanced 911 Director provided the following responses:

- A. The Director and Assistant Director will ensure the detailed receipts and/or invoices agree to month-end invoices. The board intends to retain summary supporting documentation only after the review and approvals.*
- B. The board has implemented a formal credit card and travel policy.*

HISTORY, ORGANIZATION, AND
STATISTICAL INFORMATION

MACON COUNTY
HISTORY, ORGANIZATION,
AND STATISTICAL INFORMATION

Macon County is a county-organized, third-class county and is part of the Forty-First Judicial Circuit. The county seat is Macon.

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

The county's population was 15,762 in 2000. The assessed valuation for the year ended December 31, 2007, was:

Real estate	\$ 106,306,570
Personal property	45,590,406
Railroad and utilities	21,341,443
Total	<u>\$ 173,238,419</u>

Assessed valuations and tax rate levies for political subdivisions within the county are included in the annual review of property tax rates issued by the state auditor; see Report No. 2007-91.

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

	Rate	Expiration Date	Required Property Tax Reduction	
General	\$.00500	None	50	%
Road and bridge capital improvements	.00500	2011	None	
Enhanced 911	.00375	None	None	

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

Officeholder	2008	2007
County-Paid Officials:	\$	
Alan Wyatt, Presiding Commissioner		28,400
Drew Belt, Associate Commissioner		26,400
Ronnie Switzer, Associate Commissioner		26,400
Pat Clarke, County Clerk		40,000
R. Timothy Bickhaus, Prosecuting Attorney		47,000
Robert Dawson, Sheriff		44,000
Carol Walker, County Treasurer		40,000
Brian Hayes, County Coroner		12,000
Lois Noland, Public Administrator		40,000
Jeanette Ronchetto, County Collector, year ended February 28(29),	40,167	
Jim Palmer, County Assessor (1), year ended August 31,		40,688
Edward Cleaver, County Surveyor (2)		

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

(2) Compensation on a fee basis.

State-Paid Officials:

Kimberly March, Circuit Clerk and Ex Officio Recorder of Deeds		51,197
Paul Parkinson, Associate Circuit Judge		101,090