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Missouri State Auditor

Iron County



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Susan Montee, JD, CPA
Missouri State Auditor

YELLOW SHEET

Findings in the audit of Iron County

<p>Financial Condition</p>	<p>The financial condition of the General Revenue Fund is weak and is not expected to improve during the year ended December 31, 2010. General Revenue Fund disbursements have exceeded receipts in at least 3 of the last 4 years, and disbursements are projected to again exceed receipts during 2010. In response to the declining revenues, the county began drawing against a line of credit previously established with a local bank. The funds borrowed against the line of credit for the General Revenue Fund and the total outstanding balance of borrowed funds have been increasing each year. Furthermore, the county stopped making payments on a loan with the U.S. Department of Agriculture for the construction of the hospital. As of January 2010, the remaining loan balance was approximately \$7 million. Such debts create a potential hardship for the county and contribute to the county's overall weak financial condition. In addition, while the County Commission indicated it reviews quarterly reports comparing budgeted and actual receipts and disbursements for all county funds, budgeted disbursements were exceeded for multiple funds, including the General Revenue Fund.</p>
<p>Property Tax System</p>	<p>Additions and abatements, which constitute changes to the amount of taxes the County Collector is charged with collecting, are not properly monitored and errors or irregularities could go undetected. Due to software differences and limitations, the County Collector must manually update her system for any additions and abatements relating to real estate taxes; however, a comparison of changes made by the County Collector to the changes in the County Assessor's system is not performed. In addition, an independent review of changes made to the approved court orders is not performed.</p>
<p>County Collector's Controls and Procedures</p>	<p>Adequate controls and procedures were not in place to ensure the accuracy of deposits and accounting records. In addition, the County Collector does not reconcile receipts to deposits. As a result, there is no assurance all monies received are deposited and there could be missing monies. Furthermore, partial payments of property taxes were not always deposited intact and ledger information is not clear and cannot be easily reconciled with receipt records, deposits, or monies on hand.</p>
<p>Sheriff's Controls and Procedures</p>	<p>Cash custody and accounting duties are not adequately segregated in the Sheriff's office. The Sheriff's records for monitoring vehicle and fuel use are not sufficient. In addition, the Sheriff's office does not have adequate procedures over tracking and approving overtime. As a result, a significant number of hours were charged by the Chief Deputy, and hours charged appear unreasonable and were not always approved by the Sheriff.</p>



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Public Administrator's Controls and Procedures

The Public Administrator does not adequately monitor when annual settlements and status reports are due to the Probate Division, and the Public Administrator does not file all annual settlements and status reports in a timely manner in compliance with state law. In addition, fees charged to some wards held by the Public Administrator were not consistent and some charges were not adequately supported. The Public Administrator does not have a formal fee schedule documenting fees and criteria to consider when determining the appropriate fee to charge.

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Missouri State Auditor

To the County Commission
and
Officeholders of Iron County

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

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

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

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

We obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of contract, 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 Iron County.



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The following auditors participated in the preparation of this report:

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Iron County Management Advisory Report State Auditor's Findings

1. Financial Condition

The financial condition of the General Revenue Fund is weak and is not expected to improve during the year ended December 31, 2010. The following table reflects the actual receipts, disbursements, and cash balances of the General Revenue Fund for 2008 and 2009, along with anticipated amounts for 2010, according to the county's approved 2010 budget.

General Revenue Fund	2010 Budgeted	2009 Actual	2008 Actual
Beginning Balance, January 1	\$ 39,592	3,097	65,755
Receipts	1,676,800	1,815,417	1,594,083
Disbursements	1,692,009	1,778,922	1,656,741
Ending Balance, December 31	\$ 24,383	39,592	3,097

General Revenue Fund disbursements have exceeded receipts in at least 3 of the last 4 years, and disbursements are projected to again exceed receipts during 2010. Although disbursements did not exceed receipts during 2009 and the financial condition of the fund slightly improved, the ending balance of the fund still remains low. Additionally, while General Revenue Fund receipts showed improvement from 2008 to 2009 due to an increase in property taxes collected and reimbursements received for various county projects, sales tax receipts and charges for services, which are both significant funding sources to the county, have been declining and are projected to remain at a lower level in 2010, further contributing to the weak condition of the General Revenue Fund.

In response to the declining revenues, the county began drawing against a line of credit previously established with a local bank. The county borrows funds against the line of credit on an as-needed basis, usually starting in August each year, in order to cover payroll and other expenses until the year's property tax revenues are received. The county generally pays back its line of credit debt in January or February of the subsequent year. Also, based upon stipulations included in a loan agreement between the county and the United States Department of Agriculture (USDA), the Iron County Hospital has access to the county's line of credit. Upon request and approval from the County Commission, the hospital borrows against the county's line of credit to cover payroll and other expenses; however, funds borrowed by the hospital have not been paid back in full each year. The funds borrowed against the line of credit for the General Revenue Fund and the total outstanding balance of borrowed funds have been increasing each year creating a potential financial hardship for the county, and directly contributing to the county's weak financial condition. The following table reflects the funds borrowed against the county's line of credit by the county and by the Iron County Hospital over the past 4 years, and the amount owed as of December 31, 2009.



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	General Revenue	Road and Bridge	County Hospital
Year Ended December 31,			
2006	\$ 0	0	115,000
2007	80,000	0	543,341
2008	90,000	10,000	133,177
2009	189,000	0	0
Total Borrowed	\$ 359,000	10,000	791,518
Balance Owed December 31, 2009 *	\$ 189,000	0	520,000

* Amounts do not include accrued interest

The county repaid the General Revenue Fund balance owed in January 2010; however, as of July 2010, the County Commission borrowed an additional \$129,000 for the General Revenue Fund and the hospital borrowed an additional \$46,000. The county is ultimately responsible for paying back all funds borrowed against the line of credit, whether the borrowed funds are directly for county purposes or for the hospital.

Furthermore, to help finance the construction of the hospital, the county entered into a loan agreement in February 2007 with the USDA for \$7.5 million and subsequently leased the hospital to the Hospital District Board (HDB). As part of the lease agreement with the county, the HDB is to make monthly lease payments to the county, which are used in part to make payments on the USDA loan. As of August 2009, the HDB could no longer afford the lease payments and payments to the county ceased. The county continued to make the monthly loan payments to the USDA through January 2010, when hospital reserve funds were exhausted. Since January 2010, loan payments to the USDA have not been made and the balance owed on the USDA loan totals approximately \$7 million. Such debts create a potential hardship for the county and contribute to the county's overall weak financial condition.

In addition, while the County Commission indicated it reviews quarterly reports comparing budgeted and actual receipts and disbursements for all county funds, budgeted disbursements were exceeded for multiple funds, including the General Revenue Fund. Spending more than budgeted further contributes to the county's weak financial condition. Budget documents are an essential tool for efficient management of county resources. Section 50.470, RSMo, prohibits counties from spending more than budgeted. Section 50.622, RSMo, provides guidance on when budget amendments are allowable. Given the weak financial condition of the county and with



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revenues on the decline, it is essential the county closely monitor its budgets.

The County Commission and County Clerk indicated they are aware of the county's financial concern and are monitoring the financial condition through quarterly budget report reviews, but have no specific plans to significantly reduce disbursements. The county has been working to sell or lease the hospital to reduce related current and future liabilities.

It is essential the County Commission address the situation both in the immediate and long-term future. To improve the financial condition of the county, the County Commission should reduce spending as much as possible, evaluate controls and management practices to ensure efficient use of county resources, attempt to maximize all sources of revenue, and closely monitor the county's budgets.

Recommendation

The County Commission continue to closely monitor the county's financial condition and take the necessary steps to improve the financial condition of the General Revenue Fund. The County Commission should also perform long-term planning and ensure receipts are maximized and disbursements are closely monitored. Furthermore, the County Commission should establish procedures to ensure expenditures are made within the constraints of the budgets.

Auditee's Response

The County Commission and County Clerk provided the following written response:

The County Commission and the County Clerk will continue to monitor the county's budget on a month to month basis. We are aware of the financial condition of the county and will take the necessary steps for long-term planning. We realize that we will have to make some serious changes next year. We are currently attempting to work with the Sheriff's Office on their budget. The other offices are on track with the projected budget.

2. Property Tax System

Controls over property tax additions and abatements are not adequate. As a result, additions and abatements, which constitute changes to the amount of taxes the County Collector is charged with collecting, are not properly monitored and errors or irregularities could go undetected. For the 2 years ended February 28, 2010, property taxes charged to the County Collector totaled approximately \$8.4 million each year. During the years ended February 28, 2010 and 2009, property tax additions totaled approximately \$98,000 and \$123,000, respectively, and property tax abatements totaled approximately \$42,000 and \$47,000, respectively.

For each addition and abatement to the property tax system, the County Assessor completes an adjustment report and the County Clerk prepares a



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court order for approval by the County Commission. Once approved, the County Assessor posts the changes to the property tax system in his office, which automatically updates the information available to the County Collector for collection purposes, but only for changes made to personal property taxes. Due to software differences and limitations, the County Collector must manually update information in her office for any additions and abatements relating to real estate taxes; however, a comparison of changes made by the County Collector to the changes made by the County Assessor is not performed. In addition, an independent comparison of changes made to the property tax system to the approved court orders is not performed.

Sections 137.260 and 137.270, RSMo, assign responsibility to the County Clerk for making changes to the tax books with the approval of the County Commission. An independent comparison of approved additions and abatements to changes made to the property tax system would help ensure changes to the property tax system records are proper.

Recommendation

The County Commission and the County Clerk ensure all approved court orders are reconciled to the changes made in the County Assessor's records and the County Collector's records.

Auditee's Response

The County Commission and County Clerk provided the following written response:

The County Clerk will work with the County Assessor and the County Collector to establish a system to review and double check the entry of the changes made on their property tax system as compared to the court orders.

3. County Collector's Controls and Procedures

Concerns were noted with accounting controls and procedures in the County Collector's office. Tax collections processed during the 2 years ended February 28, 2010, totaled approximately \$7.8 million each year.

3.1 Accounting records

Adequate controls and procedures were not in place to ensure the accuracy of deposits and accounting records. In addition, the County Collector does not reconcile receipts to deposits. As a result, there is no assurance all monies receipted are deposited and there could be missing monies. We reviewed 18 deposits made during 2009, totaling approximately \$102,000 and noted the following concerns:

- For 9 of 18 deposits reviewed (50 percent), the cash/check composition of the deposits did not agree to the method of payment noted on the related individual tax receipts.



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- For 6 deposits reviewed, the taxes received were greater than the daily deposits, resulting in approximately \$210 not being accounted for properly.
- For six tax receipts totaling \$130, the amount entered into the tax system as paid differed from the amount due and paid according to the individual tax receipts. The County Collector updated the amount posted in the system for some of these errors as a result of our inquiry.

The County Collector indicated daily deposits are reconciled to daily abstract reports, which show the total posted to the tax system and the method of payment for each individual receipt; however, such reviews would have caught the majority of errors noted during our review. To ensure all monies received are accounted for and recorded properly, amounts and method of payment should be reconciled to the property tax system and to the daily deposits. Any discrepancies noted between these records should be investigated and resolved.

3.2 Deposits

Property tax receipts were not always deposited intact. The County Collector periodically accepts partial payments of taxes owed. When the partial payments are made by check, the County Collector will hold the payments until the remainder of the tax bill is paid or until several days have passed with no response from the taxpayer, at which time, the funds will be deposited. Partial payments are logged into a manual ledger; however, the ledger information is not clear and cannot be easily reconciled with receipt records, deposits, and monies on hand.

Intact and timely depositing is necessary to ensure monies are adequately safeguarded and accounted for properly, and to reduce the risk of loss, theft, or misuse of funds. A detailed and clear ledger is necessary to support partial payment activity and improve the ability to reconcile such activity with related receipts, deposits, and monies on hand.

Recommendations

The County Collector:

- 3.1 Reconcile the composition of daily receipt records to the amounts posted to the tax system and to the daily deposits. Any discrepancies should be investigated and resolved.
- 3.2 Deposit receipts intact and in a timely manner, and improve information provided in the partial payment ledger to allow reconciliation to other records and monies on hand.



Auditee's Response

The County Collector provided the following written responses:

- 3.1 *The County Collector is now printing edit/trial balances of postings to the tax system and has started attaching calculator tapes to show the composition of receipts to be reconciled with daily receipt records and deposits. The County Collector will also ensure all discrepancies are investigated and resolved.*
- 3.2 *The County Collector will deposit intact and in a timely manner. All receipts will be deposited when collected and partial payments received will no longer be held. Printouts of partial payments are currently maintained in a separate folder listing out partial payments received and balances due. Partial payment amounts are also shown on the taxpayer's billing statement. The County Collector will look into other methods to more accurately and efficiently track partial payments.*

4. Sheriff's Controls and Procedures

Several concerns were noted with controls and procedures in the Sheriff's office. The Sheriff's office collected civil and criminal process fees and cash bonds during the years ended December 31, 2009, and 2008, totaling approximately \$21,000 and \$14,000, respectively.

4.1 Segregation of duties

Cash custody and accounting duties are not adequately segregated in the Sheriff's office. One clerk is responsible for all accounting controls and procedures, including maintaining accounting records, depositing and distributing funds, and preparing bank reconciliations. In addition, there is no independent oversight performed, such as periodic reviews of accounting records or monthly reconciliations. As a result, there is little assurance all transactions are accounted for properly and accounting records are complete and accurate.

Proper segregation of duties helps ensure all transactions are accounted for properly and assets are adequately safeguarded. If adequate segregation cannot be achieved due to the limited staff available, the Sheriff's office should implement a documented independent or supervisory review of records by the Sheriff or another office employee.

4.2 Mileage and fuel logs

The Sheriff's records for monitoring vehicle and fuel use are not sufficient. The Sheriff's office maintains a log at the Sheriff's fuel tank to be completed when fueling vehicles and requires various information to be logged, such as the beginning and ending pump reading, date, badge number, odometer reading, gallons used, and the deputies' initials. However, the fuel log is not always complete or accurate. The fuel log is periodically remitted to the Sheriff's office for review; however, per the Chief Deputy, the fuel log is not regularly reviewed for accuracy and reasonableness or reconciled to fuel purchased. In addition, vehicle logs are not maintained to document vehicle



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usage. During the 2 years ended December 31, 2009, approximately \$80,000 was spent on fuel relating to Sheriff's office vehicles.

We reviewed a 4-week period in 2009 during which approximately 1,100 gallons of fuel were recorded as used, and several errors were noted. For example, beginning fuel pump readings did not always agree to the ending fuel pump reading from the previous entry, resulting in approximately 100 gallons of fuel being unaccounted for properly on the log during the review period. In addition, gallons used were not always calculated correctly, fields were left blank, and some entries were illegible. To help ensure the validity and propriety of vehicle and fuel use and to detect fuel loss or misuse on a timely basis, both vehicle and fuel logs should be maintained and reviewed on a periodic basis.

4.3 Tracking special overtime

The Sheriff's office does not have adequate procedures over tracking and approving overtime. As a result, a significant number of hours were charged by the Chief Deputy, and hours charged appear unreasonable and were not always approved by the Sheriff.

During 2008, the Sheriff's office entered into an agreement with an independent company to provide additional patrol around the Taum Sauk Upper Reservoir, which was under construction. Based on the contract, hours worked patrolling would be paid by this company as overtime, at time and a half of regular pay. During the 2 years ended December 31, 2009, approximately \$85,000 was paid in overtime in the Sheriff's office, of which, approximately \$37,000 related to the contracted overtime.

According to the Sheriff, any of the deputies were allowed to work the contract hours at their convenience. Time worked was required to be recorded on a separate timesheet and was to be submitted with their regular timesheets each month. However, the Sheriff's office did not establish a schedule of when deputies could work the contract hours or maintain an independent record of contract hours worked. Additionally, the Sheriff's office did not have procedures in place to review contract hours for reasonableness in conjunction with regular hours worked. Without adequate documentation and reviews of overtime hours, the Sheriff's office could not assure hours claimed as worked were reasonable and valid and could not assure deputy patrol hours provided adequate and reasonable coverage at the Taum Sauk Upper Reservoir.

We reviewed hours worked by the Chief Deputy during July, August, and September 2009, and noted an excessive amount of hours were charged. The table below summarizes the number of hours charged by the Chief Deputy during our review period:



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Area Time Charged to	Work Hours Reported			Total
	July	August	September	
Sheriff's office	191	175	232	598
Contract	228	171	79	478
Other	20	10	0	30
Total	439	356	311	1,106

The Sheriff's office considers a normal work schedule to be 43 hours per week, which averages to approximately 186 hours per month. As shown above, hours charged by the Chief Deputy exceeded the average by between 125 and 253 hours each month of our review period. Additionally, we noted 36 days where the Chief Deputy reported working 15 hours or more, including 11 days where 20 hours or more were charged, of which 1 day had all 24 hours charged as being worked. The Sheriff's office could not provide sufficient documentation, such as an overtime schedule, to support the time worked and not all timesheets were approved by the Sheriff.

Adequate procedures to track, monitor, and review hours worked, including documentation of supervisory review and approval, is essential for ensuring the reasonableness and validity of all hours worked and charged by employees.

Recommendations

The Sheriff:

- 4.1 Segregate accounting duties to the extent possible and ensure periodic independent or supervisory reviews are performed and documented.
- 4.2 Ensure the fuel log is completed accurately each time the fuel tank is used and ensure the log is reviewed for accuracy and reasonableness on a periodic basis. In addition, a comparison of fuel use per the fuel log to fuel purchased for the fuel tank should be performed. Any discrepancies should be investigated and resolved.
- 4.3 Establish adequate procedures to track and monitor overtime hours worked. In addition, the Sheriff should ensure all timesheets are adequately reviewed and approved.

Auditee's Response

The Sheriff's Captain provided the following written responses on behalf of the County Sheriff:

- 4.1 *The Sheriff's office is now having another person count the money for each deposit and sign the deposit slip as documentation of this review. Additionally, the Sheriff's office is including all check*



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numbers on the deposit slip and bank statements are being reviewed and signed. A separate file has been made for better tracking of cash bonds.

4.2 *The Sheriff's office has placed fuel logs in each patrol car. On a monthly basis, these mileage/fuel logs are reconciled back to the fuel log kept at the fuel pump.*

4.3 *The Sheriff's office will continue to track overtime for special projects on another timesheet. Additionally, all timesheets will be reviewed and approved.*

5. Public Administrator's Controls and Procedures

Some controls and procedures in the Public Administrator's office are in need of improvement. The Public Administrator acts as the court appointed personal representative for wards or decedent estates of the Associate Circuit Court-Probate Division (Probate Division), and is responsible for the financial activity of approximately 40 individuals.

5.1 Annual settlements and annual status reports

The Public Administrator does not adequately monitor when annual settlements and status reports are due to the Probate Division. As a result, the Public Administrator does not file all annual settlements and status reports in a timely manner in compliance with state law. For 26 of 42 cases reviewed (62 percent), an annual settlement or an annual status report was not filed timely during 2008 and 2009.

Sections 473.540 and 475.270, RSMo, require the Public Administrator to file an annual settlement with the court 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.

5.2 Estate fees

Fees charged to some wards of the Public Administrator were not consistent and some charges were not adequately supported. Additionally, the Public Administrator does not have a formal fee schedule documenting fees and criteria to consider when determining the appropriate fee to charge. The Public Administrator's office collected fees totaling approximately \$21,000 and \$8,000 during the years ended December 31, 2009 and 2008, respectively.

The Public Administrator petitions the court annually to approve fees from the accounts of active wards and estates. Since the Public Administrator receives a salary, any fees approved by the court are deposited in the county treasury. Generally, fees are determined based on a flat rate as determined by the Public Administrator and are subsequently approved by the court for each ward or estate. According to the Public Administrator, during 2008 and



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2009, rates used were \$5,200, \$400, and \$100 per year, depending on the level of assets held by the ward or estate. Our review noted two wards were charged the highest rate of \$5,200, while other wards with similarly large asset values were charged lower rates. In addition, we found some wards were charged fees inconsistent with the fee schedule used by the Public Administrator, including charges of \$600, \$1,200, and \$1,500 per year. According to the Public Administrator, rates charged also depend on the amount of work performed for each ward during the year, such as the number of site visits required; however, the Public Administrator could not provide documentation supporting the amount of work load for each ward to help explain the fees charged.

Without a formal policy documenting fees and criteria to consider when determining the appropriate fee to charge, and without adequate supporting documentation, there is less assurance fees charged to each ward are fair, reasonable, and properly assessed.

Recommendations

The Public Administrator:

- 5.1 Establish procedures to track when each annual settlement or annual status report is due to the Probate Division. In addition, the Public Administrator should work with the Probate Division to establish procedures to ensure annual settlements and annual status reports are submitted in accordance with state law.
- 5.2 Establish a formal policy outlining a fee schedule and criteria to use in determining fee amounts to charge. Adequate supporting documentation should be maintained to further support fees charged. Additionally, the Public Administrator should work with the Associate Circuit Judge to ensure fees petitioned are reasonable and within policy.

Auditee's Response

The Public Administrator provided the following written responses:

- 5.1 *The Public Administrator will establish procedures to track annual settlements and annual status reports by implementing a program and working with the Probate Division in accordance with state law.*
- 5.2 *The Public Administrator will implement documentation outlining and supporting petitions as necessary with the Associate Circuit Judge and establish a fee schedule.*

Iron County

Organization and Statistical Information

Iron County is a county-organized, third-class county and is part of the Forty-Second Judicial Circuit. The county seat is Ironton.

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

Elected Officials and Their Compensation Paid

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

Officeholder	2010	2009
Terry Nichols, Presiding Commissioner	\$	28,400
Dustin Walker, Associate Commissioner		26,400
Bradford Johnson, Associate Commissioner		26,400
Karen Reagan, Recorder of Deeds		40,000
Virginia Queen, County Clerk		40,000
R. Scott Killen, Prosecuting Attorney		47,000
Allen Mathes, Sheriff		44,000
Jack Adams, County Treasurer		40,000
Anthony Cole, County Coroner		12,000
Sandra Trask, Public Administrator		40,000
Linda Kemp, County Collector, year ended February 28,	40,000	
David Huff, County Assessor, year ended August 31,		40,000