

The seal of the State Auditor of Missouri is circular. It features a central figure holding a scale and a sword, with a star above. The text around the seal reads "SEAL OF THE STATE AUDITOR" at the top, "WE STAND DIVIDED" in the middle, and "1820 MISSOURI 1892" at the bottom.

Nicole Galloway, CPA

Missouri State Auditor

Pemiscot County

Report No. 2019-110

November 2019

auditor.mo.gov



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Pemiscot County

Property Tax System	Neither the County Clerk nor the County Commission adequately reviews the financial activities of the County Collector. The county has not adequately restricted property tax system access. The County Collector's annual settlement for the year ended February 28, 2019, was not accurate.
County Collector's Controls and Procedures	The County Collector has not established proper controls or procedures for refunding monies. Transfers from the Tax Maintenance Fund were not in compliance with uses allowed by state law or there was no documentation to the support transfers.
Sheriff's Controls and Procedures	Sheriff's office personnel do not deposit inmate receipts timely and checks are not restrictively endorsed upon receipt. The Sheriff's Office Manager does not compare the reconciled bank balance to the book balance of the general account because a running book balance is not maintained. Sheriff's office personnel do not prepare a monthly list of liabilities for the inmate account and consequently, liabilities are not agreed to the reconciled bank balance.
Prosecuting Attorney's Controls and Procedures	The Prosecuting Attorney has not adequately segregated accounting duties and does not perform a documented supervisory review of detailed accounting records and transmittals. The Prosecuting Attorney has not established proper procedures for receipting, recording, and transmitting monies.
County Clerk's Controls and Procedures	The County Clerk has not adequately segregated accounting duties and does not perform a documented supervisory review of detailed accounting records and transmittals. The County Clerk has not established proper procedures for receipting and transmitting monies.
Public Administrator's Annual Settlements	The Public Administrator does not always file annual settlements timely in compliance with state law.
Electronic Data Security	The County Collector, Prosecuting Attorney, and Public Administrator have not established adequate password controls.
Sheriff's Salary	The Sheriff's salary has not been set in accordance with state law.

In the areas audited, the overall performance of this entity was **Fair**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

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NICOLE GALLOWAY, CPA

Missouri State Auditor

County Commission
and
Officeholders of Pemiscot County

We have audited certain operations of Pemiscot County in fulfillment of our duties under Section 29.230, RSMo. In addition, Devereaux & Company, Certified Public Accountants, and Business Advisors, was engaged to audit the financial statements of Pemiscot County for the year ended December 31, 2018. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2018. The objectives of our audit were to:

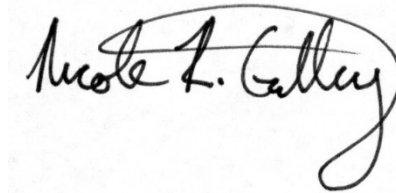
1. Evaluate the county's internal controls over significant management and financial functions.
2. Evaluate the county's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable 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.

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

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

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

A handwritten signature in black ink that reads "Nicole R. Galloway". The signature is written in a cursive style with a large, looping 'y' at the end.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Kelly Davis, M.Acct., CPA, CFE
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Pemiscot County Management Advisory Report State Auditor's Findings

1. Property Tax System

Controls and procedures over the property tax system need improvement. The County Collector processed property tax collections totaling approximately \$12.5 million during the year ended February 28, 2019.

1.1 Review of activity

Neither the County Clerk nor the County Commission adequately reviews the financial activities of the County Collector. We reviewed the County Clerk's account book on April 3, 2019, and noted it did not include any amounts for current collections of 2018 taxes. The County Clerk provided us a corrected account book on April 10, 2019; however, several amounts recorded for charges, collections, additions, and abatements did not agree to amounts recorded on the annual settlement for the year ended February 28, 2019. Also, the review procedures performed by the County Clerk and County Commission are not adequate to verify the accuracy and completeness of the County Collector's annual settlements. As a result, there is an increased risk of loss, theft, and misuse of property tax monies going undetected, and less assurance the annual settlements are complete and accurate.

Section 51.150.1(2), RSMo, requires the County Clerk to maintain accounts with all persons chargeable with monies payable into the county treasury. An account book or other records that summarize all taxes charged to the County Collector, monthly collections, delinquent credits, additions and abatements, and protested amounts should be maintained by the County Clerk. Such records would help the County Clerk ensure taxes charged and credited to the County Collector are complete and accurate and could also be used by the County Clerk and the County Commission to verify the County Collector's annual settlements. In addition, Section 139.190, RSMo, requires the County Commission to carefully and fully examine the annual settlement of the County Collector. Such procedures are intended to establish checks and balances related to the collection of property taxes.

A similar condition was noted in our 2 prior county audit reports and the prior audit report of the County Collector and property tax system. In addition, Report No. 2016-038, *Follow-up on Audit Findings - Pemiscot County*, issued in June 2016, reported the status, at that time, as not implemented.

1.2 Property tax system controls

The county has not adequately restricted property tax system access. The County Collector and her office personnel have access rights in the property tax system allowing them to make changes to individual tax records. There is no independent review of changes made to individual tax records in the system. Because the County Collector is responsible for collecting tax monies, the ability of personnel within this office to alter tax records represents a significant weakness in internal controls. Good internal controls require the County Collector and other office personnel not have access rights allowing alteration or deletion of tax rates, assessed valuations, and property tax billing information.



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Sections 137.260 and 137.270, RSMo, assign responsibility to the County Clerk for making changes to the tax books upon order of the County Commission. If it is not feasible for the County Clerk to make corrections to the tax books, an independent reconciliation of approved changes to actual changes made to the property tax system would help ensure changes are proper.

1.3 Annual settlements

The County Collector's annual settlement for the year ended February 28, 2019, was not accurate. Total distributions to the General Revenue Fund reported on the annual settlement were overstated by approximately \$1.3 million and total distributions to schools were understated by this amount.

To help ensure the validity of the tax book charges, collections, and distributions, and for the County Clerk and County Commission to properly verify these amounts, it is important that the County Collector file accurate annual settlements.

Recommendations

- 1.1 The County Clerk maintain a complete and accurate account book with the County Collector. In addition, the County Clerk and the County Commission should use the account book to review the accuracy and completeness of the County Collector's annual settlements.
- 1.2 The County Commission and the County Clerk develop procedures to ensure all property tax changes are properly approved and monitored. In addition, the County Commission should work with the County Collector to ensure property tax system access rights are limited to only what is needed for the users to perform their job duties and responsibilities.
- 1.3 The County Collector prepare accurate annual settlements.

Auditee's Response

The County Clerk provided the following responses:

- 1.1 *The County Clerk will work to maintain a complete and accurate account book with the County Collector. The County Clerk will work with the County Commission to make sure the account book and the County Collector's annual settlement agree.*
- 1.2 *The County Clerk will work with the County Commission to make sure all property tax changes are approved and monitored.*



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The County Commission provided the following responses:

- 1.1 *The County Commission will be diligent in working with the County Collector and County Clerk to assure that annual settlements are complete and accurate in the future.*
- 1.2 *The County Commission will work with the County Collector and County Clerk to approve procedures to assure that all changes to the property tax system are proper.*

The County Collector provided the following responses:

- 1.2 *We intend to work with our software company and find out if we can restrict permissions in the County Assessor's program that rolls into the property tax system.*
- 1.3 *My annual settlement was incorrect. The \$1.3 million was distributed to the schools per the County Clerk's calculations after it was turned over to the County Treasurer. I will ensure that going forward the amounts reported on the annual settlement are correct.*

2. County Collector's Controls and Procedures

Controls and procedures in the County Collector's office need improvement.

2.1 Cash refunds

The County Collector has not established proper controls and procedures for refunding monies. Overpayments made by check are refunded in cash and there is no documentation to support these cash refunds. Our review of receipts recorded during the 2-week period ending November 30, 2018, and the 2-week period ending January 18, 2019, identified 3 cash refunds totaling \$218 for overpayments of property taxes paid by check. There is no documentation to support the taxpayers received these cash refunds.

Failure to implement adequate refunding procedures increases the risk that loss, theft, or misuse of monies received will occur and go undetected.

2.2 Tax Maintenance Fund transfers

A \$15,000 transfer made from the Tax Maintenance Fund (TMF) in 2019 was not in compliance with uses allowed by state law. In addition, there is no documentation to support transfers of \$11,600 made in 2018. The County Collector collects a penalty of 9 percent of the total charged on delinquent taxes. Two-ninths of this penalty is required to be paid into the TMF to be used for additional administrative or operational costs related to the office of the County Collector.



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The County Collector transferred \$15,000 from the TMF to the General Revenue Fund (GRF) on January 30, 2019. The County Collector indicated approximately \$12,000 of this amount was used to purchase new blinds for the courthouse and the remaining \$3,000 was used to pay for legal fees related to property tax sales. The County Clerk provided invoices totaling \$3,055 for the legal fees and an invoice totaling \$11,985 for courthouse blinds. The cost of the blinds was not allocated among all county offices benefiting from the blinds. As a result, at least a portion of the \$12,000 transfer for the total cost of the blinds was not related to the administration or operation of the County Collector's office.

In addition, the January 17, 2018, County Commission meeting minutes indicated the County Collector would pay for her part of her equipment out of the TMF and would also give \$10,000 to the GRF. Actual transfers from the TMF to the GRF totaled \$11,600 in 2018. The County Clerk indicated \$4,000 was reimbursement for computer system maintenance and \$870 was reimbursement for additional salaries of the County Collector's deputies. However, the County Clerk could not provide documentation to support these purchases or for the remainder of the amount transferred.

Section 52.315, RSMo, requires TMF monies be expended for additional administration and operation costs of the County Collector's office and "shall not be used to substitute for or subsidize any allocation of the county general revenue for the operation of the office of collector." Any unexpended balance is required to remain in the TMF to accumulate from year to year and should not be transferred to the county's general revenue for non-collector related purposes prior to reaching the limits set forth in Section 52.317.1, RSMo. Except for the \$3,055 paid for legal fees, there was either no documentation supporting the transferred amounts or the documentation was unclear as to how the transferred amount related to the administration or operation of the office of the County Collector. Therefore, these transfers were not an appropriate use of the TMF monies.

Recommendations

The County Collector:

- 2.1 Issue all refunds by check and maintain supporting documentation of refunds.
- 2.2 Ensure disbursements from the Tax Maintenance Fund are in compliance with statutory provisions, and the County Commission reimburse the Tax Maintenance Fund for the improper transfers. In addition, the County Collector should maintain documentation to support all transfers made from the Tax Maintenance Fund.



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Auditee's Response

- 2.1 *Any overpayments requiring a refund in the future will have documentation to show the taxpayer received the refunded amount or a check will be issued for the amount of the refund.*
- 2.2 *Monies transferred from the Tax Maintenance Fund were turned over prior to reaching statutory limits. In the future we will have proper documentation that we have reached that limit or the funds spent are for the benefit of the County Collector's office.*

3. Sheriff's Controls and Procedures

Controls and procedures in the Sheriff's office need improvement. Office personnel processed receipts for paper service fees, bonds, inmate monies, prisoner board, transportation reimbursements, and other miscellaneous receipts totaling approximately \$674,000 for the year ended December 31, 2018.

3.1 Receipts and deposits

Sheriff's office personnel do not deposit inmate receipts timely and checks are not restrictively endorsed upon receipt. Inmate receipts are typically deposited monthly. Our review of inmate receipt and deposit records noted monies received from June 18 through June 30, 2018, totaling \$2,983, were not deposited until July 17, 2018. In addition, during a cash count performed on March 5, 2019, we identified 7 checks, totaling \$335, for paper service fees that were not restrictively endorsed.

Failure to implement adequate receipting and depositing procedures increases the risk that loss, theft, or misuse of monies received will occur and go undetected.

3.2 Bank reconciliations

The Sheriff's Office Manager does not compare the reconciled bank balance to the book balance of the general account because a running book balance is not maintained. As of January 7, 2019, the reconciled bank balance and identified liabilities were \$4,307.

Maintaining and comparing cumulative book balances to monthly bank reconciliations helps ensure accurate records are kept and increases the likelihood errors will be detected and corrected timely.

3.3 Inmate account liabilities

Sheriff's office personnel do not prepare a monthly list of liabilities for the inmate account and consequently, liabilities are not agreed to the reconciled bank balance. At our request, the Jail Administrator generated a list of inmate balances totaling \$4,716 as of April 8, 2019. The April 8, 2019, reconciled bank balance totaled \$9,129. After subtracting the inmate balances from the reconciled balance, the account contains an unidentified balance of \$4,413. The Jail Administrator indicated the unidentified balance is likely money kept in the account to meet cash flow needs and operate the commissary.



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Regular identification and comparison of liabilities to the available cash balance is necessary to ensure accounting records are in balance, all amounts received are disbursed, and monies are available to satisfy all liabilities. Differences must be adequately investigated and explained.

Similar conditions
previously reported

Similar conditions to sections 3.2 and 3.3 were noted in our prior audit report.

Recommendations

The Sheriff:

- 3.1 Deposit monies timely and restrictively endorse checks at the time of receipt.
- 3.2 Maintain cumulative book balances for the general account and reconcile the book balances to bank reconciliations monthly. Any differences between accounting records and reconciliations should be promptly investigated and resolved.
- 3.3 Prepare monthly lists of liabilities for the inmate account and reconcile the lists to available cash balances. Any differences between accounting records and reconciliations should be promptly investigated and resolved.

Auditee's Response

- 3.1 *All monies will be deposited in a timely manner (at least weekly). All checks will be endorsed immediately upon receipt.*
- 3.2 *The Office Manager will maintain cumulative book balances and reconcile such to bank reconciliations monthly. Any differences will be immediately investigated by the Sheriff.*
- 3.3 *A monthly report of inmate balances will be prepared. All balances will be identified and monthly turnovers will be made to the proper entity.*

4. Prosecuting Attorney's Controls and Procedures

Controls and procedures in the Prosecuting Attorney's office need improvement. The office collected approximately \$93,600 in bad check and court-ordered restitution and fees during the year ended December 31, 2018.

4.1 Segregation of duties

The Prosecuting Attorney has not adequately segregated accounting duties and does not perform a documented supervisory review of detailed accounting records and transmittals. The secretary is primarily responsible for receiving, recording, and transmitting monies. The Prosecuting Attorney does not perform documented reviews of accounting and transmittal records to ensure monies received are properly recorded and transmitted.



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Proper segregation of duties is necessary to ensure transactions are accounted for properly and assets are adequately safeguarded. Internal controls would be improved by segregating the duties of receiving, recording, and transmitting monies. If proper segregation of duties cannot be achieved, documented independent or supervisory reviews of detailed accounting and transmittal records are essential and should include comparing daily receipt activity to transmittals.

4.2 Receipting, recording, and transmitting

The Prosecuting Attorney has not established proper procedures for receipting, recording, and transmitting monies.

- The secretary does not always record monies immediately upon receipt. During our cash count on March 6, 2019, we identified 5 checks and money orders totaling \$373 that were not receipted and recorded in the accounting system. These receipts were not recorded until April 5, 2019, approximately 30 days after our cash count.
- The secretary does not transmit fees timely and intact to the County Treasurer. Our cash count on March 6, 2019, totaling \$7,268, included 1) victim restitution, administrative handling fees, and Missouri Office of Prosecution Services (MOPS) fees (\$3,968) received from December 5, 2018 through the cash count date; 2) administrative handling fees (\$30) received on September 25, 2018; and 3) Law Enforcement Restitution Fund monies (\$3,270) received from February 1, 2019 through the cash count date. While \$6,645 was transmitted to the victims and the County Treasurer on March 7, 2019, \$250 was not transmitted until April 5, 2019, and the remaining \$373 was not transmitted until April 17, 2019.
- Checks and money orders are not restrictively endorsed upon receipt. They are endorsed when the transmittals are prepared.

Failure to implement adequate receipting, recording, and transmitting procedures increase the risk that loss, theft, or misuse of monies received will occur and go undetected. Section 50.370, RSMo, requires all county officials who receive fees or any other remuneration for official services to pay such monies monthly to the County Treasurer. Section 570.120.5, RSMo, requires all MOPS funds to be transmitted monthly by the County Treasurer to the Missouri Director of Revenue.

Recommendations

The Prosecuting Attorney:

- 4.1 Segregate accounting duties or ensure adequate independent or supervisory reviews of detailed accounting and transmittal records are performed and documented.



Auditee's Response

4.2 Establish procedures to immediately record receipts in the accounting system when received, transmit all receipts timely and intact, and restrictively endorse checks and money orders at the time of receipt.

4.1 *You request I "adequately segregate" accounting duties. I have two staff and this recommendation is not something I can enforce. I have, however, begun documenting my review of the accounting and transmittal records per your request.*

4.2 *You mention "cash count." I understand you are not specifically referring to counting cash within this office, but I want to be clear that we do not, under any circumstance, accept cash. All payments are via cashier check or money order. We do agree with your recommendations of the receipting and transferring of funds and are now enforcing our policy to turn over monies twice a month and endorse "for deposit only" at the time of receipt. Further, we have established a policy to immediately record receipts when received per your recommendation.*

5. County Clerk's Controls and Procedures

Controls and procedures in the County Clerk's office need improvement. The office processed liquor license fees, notary fees, and other miscellaneous fees totaling approximately \$12,000 during the year ended December 31, 2018.

5.1 Segregation of duties

The County Clerk has not adequately segregated accounting duties and does not perform a documented supervisory review of detailed accounting records and transmittals. The Accounts Payable Clerk is primarily responsible for receiving, recording, and transmitting monies. The County Clerk does not perform a documented review of accounting and transmittal records to ensure monies received are properly recorded and transmitted.

Proper segregation of duties is necessary to ensure transactions are accounted for properly and assets are adequately safeguarded. Internal controls would be improved by segregating the duties of receiving, recording, and transmitting monies. If proper segregation of duties cannot be achieved, documented independent or supervisory reviews of detailed accounting and transmittal records are essential and should include comparing daily receipt activity to transmittals.

5.2 Receipting and transmitting

The County Clerk has not established proper procedures for receipting and transmitting monies.

- Official prenumbered receipt slips are not issued for all monies received and a comprehensive log of receipts is not maintained. Our review of receipt and transmittal records for June 2018 noted receipt slips were not issued for liquor license fees totaling \$3,931 and notary/fax fees totaling



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\$14. In addition, the County Clerk records receipts for sunshine law and voter list requests on printed forms that are not numbered.

- The County Clerk does not transmit all receipts timely and intact to the County Treasurer. Notary fees collected from September 17, 2017, to June 12, 2018, totaling \$122 (\$92 cash and \$30 check), were not transmitted to the County Treasurer until June 13, 2018. Receipts for liquor licenses and reimbursements were typically transmitted daily during this period.
- The County Clerk does not reconcile receipt records to transmittal records. Cash totaling \$22.75 associated with receipt number 144653 issued June 15, 2018, was not transmitted to the County Treasurer and is missing.
- Checks are not restrictively endorsed when received. The County Treasurer applies the restrictive endorsement following transmittal.

Failure to implement adequate receipting and transmitting procedures increases the risk that loss, theft, or misuse of monies received will occur and go undetected. In addition, Section 50.370, RSMo, requires all county officials who receive fees or any other remuneration for official services to pay such monies monthly to the County Treasurer.

Recommendations

The County Clerk:

- 5.1 Segregate accounting duties or ensure adequate independent or supervisory reviews of detailed accounting and transmittal records are performed and documented.
- 5.2 Issue prenumbered receipt slips for all monies received, transmit receipts intact and timely, reconcile receipts to transmittals, and restrictively endorse checks at the time of receipt.

Auditee's Response

- 5.1 *The County Clerk will perform and document independent reviews of accounting and transmittal records.*
- 5.2 *The County Clerk will diligently work to issue prenumbered receipt slips for all money received in the office. The money will be turned over daily to the County Treasurer. All checks will be endorsed at the time of receipt and then turned over to the County Treasurer. The County Clerk will also reconcile receipts to transmittals and document this information.*



6. Public Administrator's Annual Settlements

The Public Administrator does not always file annual settlements timely in compliance with state law. The Public Administrator is the court appointed personal representative for wards or decedent estates of the Circuit Court, Probate Division. The former Public Administrator resigned effective May 31, 2018, and the current Public Administrator took office on June 1, 2018. Recommendations are directed to the current Public Administrator because she is in a position to implement changes. The Public Administrator's office was responsible for the financial activity of 36 wards and estates during the year ended December 31, 2018.

During our review of 36 active cases, we found 25 cases did not have annual settlements filed timely. Settlements filed (or still due) for these 25 cases ranged from 31 to 493 days after the due date, as of our review on May 13, 2019. These late settlements were due from both the former Public Administrator and the current Public Administrator. The current Public Administrator indicated she is working to get caught up on the settlements.

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 filing of settlements is necessary for the court to properly oversee the administration of cases and reduce the possibility that errors, loss, theft, or misuse of funds will go undetected.

A similar condition was noted in our prior audit report.

Recommendation

The Public Administrator file annual settlements timely.

Auditee's Response

The Public Administrator is working diligently to complete all required annual settlements timely.

7. Electronic Data Security

The County Collector, Prosecuting Attorney, and Public Administrator have not established adequate password controls. As a result, county records are not adequately protected and are susceptible to unauthorized access or loss of data.

Employees in the County Collector's office share user identifications and passwords for the property tax system. These employees share computers in the office and do not log off and log back on with their unique user identifications and passwords when using the property tax system at one of the shared computers. As a result, there is no assurance that the user listed in the system as posting or deleting a transaction is the person who actually performed the action.

The Public Administrator shares her user identification and password with her assistant. In addition, the passwords used by employees in the offices of



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the County Collector and Prosecuting Attorney are not required to have a minimum number of characters.

Unique user identifications and passwords are necessary to identify activity performed by each individual. While user identifications and passwords are required to authenticate access, the security of these logon credentials is dependent upon keeping them confidential. Allowing certain users to share logon credentials increases the risk of unauthorized access and/or changes to the system and records and does not provide assurance access is limited to only those individuals who need access to perform their job responsibilities. User identifications should be unique to each person and passwords should be confidential and contain a minimum number of characters to reduce the risk of a compromised password and unauthorized access to and use of computers and data.

Recommendation

The County Commission work with the other county officials to require each employee to have a unique user identification and confidential password with a minimum number of characters.

Auditee's Response

The County Commission provided the following response:

We will meet with all county officials to inform them of this requirement.

The County Collector provided the following response:

We have separate passwords for each computer and also the collection system. We intend to use separate batches and no longer share login credentials when recording any payments or changes in the system. In addition, passwords are now required to contain a minimum number of characters.

The Prosecuting Attorney provided the following response:

You mention that the passwords in this office are not required to have a minimum number of characters. We now require every electronic device in the office to have a password with a minimum number of characters.

The Public Administrator provided the following response:

Unique user identifications and confidential passwords have been set up for the Public Administrator's computer.

8. Sheriff's Salary

The Sheriff's salary has not been set in accordance with state law.

On December 9, 2015, the Salary Commission voted to give the Sheriff a 25 percent raise over the salary amount set in statute and all other elected



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officials would receive the salary stated in the statutes. The Salary Commission previously voted on November 9, 2015, to give a 25 percent raise to all elected officials beginning January 1, 2017 (the first day of the next term for certain officials). This vote was rescinded in December when the Salary Commission voted to give the raise only to the Sheriff.

Section 50.333.7, RSMo, requires the Salary Commission to consider the compensation to be paid for the next term of office for each county officer to be elected at their next general election. If the Salary Commission votes to increase compensation, all officers whose compensation is being considered at that time shall receive the same percentage increase over the compensation paid for that office during the term when the vote is taken. The County Commission should consult with legal counsel and review salaries paid to elected officials to ensure amounts comply with state law.

Recommendation

The County Commission ensure elected official salaries comply with state law and consult with legal counsel to determine how to remedy the situation regarding the Sheriff's salary.

Auditee's Response

The County Commission will consult with our county attorney to try to remedy the present situation and to ensure all future raises comply with State Law.

Pemiscot County

Organization and Statistical Information

Pemiscot County is a county-organized, third-class county. The county seat is Caruthersville.

Pemiscot 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. In addition to elected officials, the county employed 89 full-time employees and 3 part-time employees on December 31, 2018.

In addition, county operations include the Senate Bill 40 Board.

Elected Officials

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

Officeholder	2019	2018
Mark Cartee, Presiding Commissioner	\$	29,390
Steve Watkins, Associate Commissioner		27,390
Ben H. Baker, Associate Commissioner		27,390
Pam Strawbridge, Recorder of Deeds		41,500
Pam Treece, County Clerk		41,500
Jereme Lytle, Prosecuting Attorney		138,719
Tommy Greenwell, Sheriff		57,500
Frankie R. Stewart, County Treasurer		41,500
James Brimhall, County Coroner		14,000
April Gatewood, Public Administrator (1)		17,292
Trina Hollomon, Public Administrator (1)		24,208
Rhonda Parkinson Price, County Collector (2), year ended February 28,	50,505	
Patsy Hinklin, County Assessor, year ended August 31,		41,500

- (1) April Gatewood resigned as Public Administrator effective May 31, 2018. Trina Hollomon was appointed by the Governor and sworn into office on June 1, 2018.
- (2) Includes \$9,005 of commissions earned for collecting drainage district property taxes.