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CITIZENS SUMMARY

Findings in the audit of Clark County

Sheriff's Control and Procedures

The controls and procedures in the Sheriff's office need improvement. The Dispatch Administrator does not maintain a cumulative book balance in the accounting records and does not prepare bank reconciliations or monthly lists of liabilities for the general account. The Sheriff did not have written agreements with the other counties for the boarding of prisoners detailing the housing rate to be paid, the services to be provided, and any required notification for emergency or non-routine situations. The Sheriff's office collected approximately \$83,000 for the boarding of prisoners during the year ended December 31, 2023, without written agreements between Clark County and other counties. The Sheriff's office did not charge sales taxes on commissary sales and remit them to the Department of Revenue. During the year ended December 31, 2023, commissary sales totaled about \$56,380.

Elected Officials' Compensation

The County Commission authorized mid-term salary increases to the County Coroner and Public Administrator in violation of constitutional provisions, and to the Sheriff in violation of constitutional provisions and state law. As of December 2023, the County Coroner received salary increases totaling \$12,000 and the Public Administrator received salary increases totaling \$11,500 during their terms in violation of constitutional provisions, and the County Commission did not rescind these increases after the state law authorizing them was found to be invalid by the Missouri Supreme Court. The County Commission authorized mid-term salary increases to the Sheriff totaling \$22,483 in violation of constitutional provisions and state law.

County Assessor's Controls and Procedures

The County Assessor's procedures for receipting and recording payments received need improvement. Office personnel do not always issue receipt slips for payments received immediately upon receipt, nor do they always record the method of payment on receipt slips issued, or maintain the integrity of receipts slips. Office personnel had not transmitted cash receipts to the County Treasurer since the County Assessor took office in September 2021. During a review of receipt slips written between September 2021 and May 2024, the County Assessor did not transmit cash receipts totaling \$223.

Prosecuting Attorney's Controls and Procedures

The Prosecuting Attorney has not established proper procedures for receipting and transmitting payments received. Office personnel do not always issue receipt slips for payments received immediately upon receipt. Office personnel do not transmit administrative fees timely to the County Treasurer. During a review of 11 receipt and transmittal records from the year ended December 31, 2023, we noted administrative fees for 3 receipts totaling \$215 were transmitted to the County Treasurer 58 days after receipt.

County Clerk's Controls and Procedures

The County Clerk does not always issue receipt slips. County Clerk personnel did not issue a receipt slip for 8 of 28 receipts collected during the year ended December 31, 2023.

County Procedures	The county does not have procedures in place to track capital asset purchases and dispositions throughout the year. In addition, county officials have not conducted annual physical inventories or provided inventory lists to the County Clerk as required. The county does not maintain a central list of fuel cards assigned to various departments and employees. Upon request, a list of fuel cards assigned to various departments and county employees was compiled. This list indicated 26 cards were active, but only 24 cards were assigned and accounted for.
Sheriff's Data Backup	The Sheriff does not store backup data at an off-site location. Failure to store computer backup data at a secure off-site location results in the backup data being susceptible to the same damage as the data on the computer.
Electronic Communication Policy	The county has not developed a records management and retention policy that includes electronic communication in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission.
Additional Comments	Because counties are managed by several separately elected individuals, an audit finding made with respect to one office does not necessarily apply to the operations in another office. The overall rating assigned to the county is intended to reflect the performance of the county as a whole. It does not indicate the performance of any one elected official or county office.

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.



Recommendations in the audit of Clark County

Sheriff's Controls and Procedures	<p>The Sheriff:</p> <ol style="list-style-type: none">1.1 Ensure a cumulative book balance, adequate monthly bank reconciliations, and lists of liabilities are prepared and reconciled timely. Any differences between accounting records and reconciliations should be promptly investigated and resolved.1.2 Work with the County Commission to obtain written agreements with other counties for the boarding of prisoners.1.3 Contact the Department of Revenue (DOR) for guidance on establishing procedures for charging and collecting sales taxes on commissary sales, identify prior taxes owed, and ensure future sales tax collections are remitted to the DOR.
Elected Officials' Compensation	<p>The County Commission:</p> <ol style="list-style-type: none">2.1 Reinstate the salary schedules and compensation for the County Coroner and Public Administrator as they existed prior to the 2022 changes in each statute, and consider various methods for possible recoupment of salary increases already paid.2.2 Ensure salary increases comply with constitutional provisions and state law and consider various methods for possible recoupment of any mid-term salary increases already paid to the Sheriff.
County Assessor's Controls and Procedures	<p>The County Assessor:</p> <ol style="list-style-type: none">3.1 Establish controls for receipting and recording money received, including immediately issuing prenumbered receipt slips for all money received; indicate the method of payment on all receipt slips; and ensure the integrity of the copies of receipt slips is maintained.3.2 Transmit all receipts to the County Treasurer promptly.
Prosecuting Attorney's Controls and Procedures	<p>The Prosecuting Attorney issue receipt slips for all money received immediately upon receipt and transmit all receipts promptly.</p>
County Clerk's Controls and Procedures	<p>The County Clerk issue receipt slips for all money received immediately upon receipt.</p>
County Procedures	<p>The County Commission and the County Clerk:</p> <ol style="list-style-type: none">6.1 Work with other county officials to establish procedures for tracking capital asset purchases and dispositions. In addition, the County Commission and the County Clerk should work with the county officials to ensure complete and accurate inventory records are maintained and annual physical inventories are conducted.

- 6.2 Work with other county officials to maintain an accurate listing of active fuel cards.

Sheriff's Data Backup	The County Commission work with the Sheriff to ensure backup computer data is stored at a secure off-site location.
Electronic Communication Policy	The County Commission work with other county officials to develop a written records management and retention policy to address electronic communications management and retention to comply with Missouri Secretary of State Records Services Division electronic communications guidelines.