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CITIZENS SUMMARY

Findings in the audit of Randolph County

Election Administration

The County Clerk failed to publish sample ballots for elections held in the county in accordance with state law. As a result, one political subdivision could not issue bonds approved by voters. In August and November, 2024, voters approved two bonds for the Higbee Fire Protection District. However, when the district attempted to register the bonds with the State Auditor's Office (SAO), the SAO determined neither the August nor the November 2024 elections complied with state law, which requires publication of the sample ballot in a newspaper of general circulation prior to the election. Due to the County Clerk's errors, the fire protection district is forced to place the bond issue on the ballot for a third time.

County Clerk's Controls and Procedures

The County Clerk failed to accurately calculate estimated election costs and did not reconcile the estimated costs to actual costs and prepare revised bills or issue refunds as appropriate. After multiple elections, the County Clerk did not reconcile the amount billed to the actual costs of the elections and bill (or refund) the taxing entity for the difference. As a result, the County Clerk did not bill taxing entities \$53,046 for the April 2023, August 2024, and November 2024 elections. The County Clerk overbilled taxing entities \$1,656 for the April 2024 election. The County Clerk reported incorrect assessed valuation totals for the 2024 tax year to the SAO and the taxing entities for all 39 property tax levies assessed by 24 taxing entities in the county. As a result, the entities' calculations of the allowable tax rate ceilings may not be accurate. For 1 jurisdiction, the County Clerk entered the assessed valuation of personal property in the jurisdiction as \$15.1 million instead of \$151.1 million. For 2 entities, the County Clerk failed to include the value of state-assessed Railroad and Utility assets when entering the assessed valuations. As a result, the total assessed valuations were understated by \$9.9 million for one entity and \$353,000 for the other. The County Clerk provided revised assessed valuations to some districts on August 26, 2024, after the July 20 deadline established by state law; however, she did not update the certified amount with the SAO. As a result of these errors, 3 districts levying 4 tax rates had assessed valuations overstated between \$953,000 and \$13.9 million, and 21 districts levying 35 tax rates had assessed valuations understated between \$2,500 and \$220 million. The County Clerk did not properly calculate property tax reductions; as a result the county may have collected excessive property taxes. The County Clerk has not established proper receipt controls.

Public Administrator's Annual Settlements

During a review of 12 haphazardly selected active cases with annual settlements due in 2023, the audit found the Public Administrator did not timely file 10 settlements. Settlements for these cases were filed between 21 and 455 days after the due date.

Sunshine Law

The County Commission did not always comply with the Sunshine Law for closed meetings. Closed meeting minutes were not adequate to document compliance with the Sunshine Law, included discussions of topics not allowed in closed meetings, and cited improper statutes for closing the meeting.

Sheriff's Compensation	The County Commission authorized mid-term salary increases to the Sheriff totaling \$42,804 as of December 2024, in violation of constitutional provisions and state law.
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 **Poor**.*

*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 Randolph County

Election Administration	The County Clerk publish sample ballots in accordance with state law.
County Clerk's Controls and Procedures	<p>The County Clerk:</p> <ol style="list-style-type: none">2.1 Begin performing reconciliations of estimated to actual election costs and billing entities (or issuing refunds) as appropriate. Additionally, the county should make efforts to resolve any errors from previous inaccurate billings.2.2 Work with the County Commission, taxing entities, and the State Auditor's Office (SAO) to determine how to correct the assessed valuations. In addition, establish procedures to ensure assessed valuations are properly reported to the SAO and taxing entities in the future.2.3 Work with the County Commission to properly calculate property tax rate reductions and determine if over collection of property taxes has occurred.2.4 Ensure receipt slips are filled out completely, including payor and method of payment, and checks are restrictively endorsed upon receipt.
Public Administrator's Annual Settlements	The Public Administrator file annual settlements timely.
Sunshine Law	The County Commission ensure meeting minutes are prepared and retained for all closed meetings; closed meeting minutes are sufficiently detailed and cite the appropriate provision for closing meetings; and discussions in closed meetings are limited to only those specific reasons cited for closing the meeting.
Sheriff's Compensation	The County Commission ensure the Sheriff's salary complies with statutory and constitutional provisions including reducing the current Sheriff's salary as needed and consider various methods for possible recoupment of any mid-term or erroneous salary increases already paid.
Electronic Communication Policy	The County Commission work with the 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.