



**Scott Fitzpatrick**  
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# CITIZENS SUMMARY

## Findings in the audit of Ripley County

### Sheriff's Controls and Procedures

Sheriff's office personnel do not maintain a complete and accurate seized property inventory log and do not conduct periodic physical inventories of seized property. A request for a seized property inventory log in May 2024 resulted in the Sheriff's office providing a list of 65 entries with seizure dates ranging from January 2012 through August 2014. Sheriff's office personnel indicated the previous log was destroyed in an office flood in 2017 and efforts were made in January 2023 to recreate the log, but no further efforts were made to properly maintain the log and update it for new seizures and dispositions. Sheriff's office personnel do not issue receipt slips for all money received, use prenumbered bond forms, or reconcile receipts to deposits. Additionally, except for cash bonds, which are listed individually on monthly reports, Sheriff's office personnel do not identify the cash receipts comprising bank deposits or reconcile receipts to deposits. Failure to issue receipt slips for all money received, use prenumbered bond forms, account for the numerical sequence of the documents, and reconcile the amounts on the documents to the amounts deposited increases the risk that loss, theft, or misuse of money received could occur and go undetected.

### County Fuel Use Records and Procedures

County fuel use logs are not complete, maintained for all vehicles, reviewed for reasonableness, or reconciled to fuel purchases. The Road and Bridge Department maintains a log with the employee name, date, and gallons dispensed from each tank; however, the log does not identify the vehicle or equipment fueled and is not reviewed for reasonableness or reconciled to fuel purchases. Sheriff's deputies were required to maintain a log for each vehicle recording the daily odometer reading and gallons of fuel dispensed; however, the Sheriff did not maintain a log for his vehicle. Procedures for maintaining complete vehicle and equipment use and fuel logs, evaluating the reasonableness of the fuel use recorded on the logs, and reconciling fuel use to purchases are necessary to ensure vehicles and equipment are properly used; prevent paying vendors for improper amounts; and decrease the risk of loss, theft, or misuse of fuel going undetected.

### Public Administrator's Annual Settlements

The audit judgmentally selected 10 of the 20 wards for review and noted the most recent settlement was not filed timely for 8 of the wards reviewed. Settlements for these 8 cases were filed 77 to 392 days after the due date.

### Sheriff's Compensation

The County Commission authorized mid-term salary increases totaling \$18,542 to the Sheriff, in violation of constitutional provisions.

### Senate Bill 40 Board's Records and Procedures

The Senate Bill 40 Board did not ensure the written agreement was renewed and amended with the not-for-profit (NFP) entity funded by the Board. Section 432.070, RSMo, requires government contracts to be in writing. Written agreements, renewed and modified when necessary to reflect changes in terms, are necessary to ensure all parties are aware of their duties and responsibilities and to prevent misunderstandings. The Board did not document in open meeting minutes the specific reasons or sections of law allowing the meeting to be closed for 6 of the 7 closed meetings held from January 1, 2023, through October 15, 2024. Section 610.022, RSMo, requires public bodies to announce the specific reasons allowed by law for going into a closed meeting and to enter the vote and reason into the minutes.

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.
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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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### Recommendations in the audit of Ripley County

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Sheriff's Controls and Procedures	The Sheriff:
	1.1 Maintain a complete and accurate seized property log, ensure a periodic inventory is conducted and reconciled to the seized property log, and investigate any differences.
	1.2 Establish procedures to issue receipt slips for all money received, use prenumbered bond forms, account for the numerical sequence of the documents, and reconcile receipts to deposits.
County Fuel Use Records and Procedures	The County Commission and Sheriff establish procedures to maintain and review complete fuel use logs, reconcile fuel used to fuel purchased, and document a periodic review of fuel use reports. Any significant discrepancies should be promptly investigated.
Public Administrator's Annual Settlements	The Public Administrator file annual settlements timely.
Sheriff's Compensation	The County Commission ensure salary increases comply with constitutional provisions and consider various methods for possible recoupment of any mid-term salary increases already paid.
Senate Bill 40 Board's Records and Procedures	The Senate Bill 40 Board:
	5.1 Ensure written agreements are executed as required by state law.
	5.2 Ensure specific reasons for closing a meeting are documented in the open meeting minutes.