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CITIZENS SUMMARY

Findings in the audit of Mississippi County

Prosecuting Attorney's Controls and Procedures

The Prosecuting Attorney has not adequately segregated accounting duties or performed an adequate supervisory review of detailed accounting and bank records. Office personnel do not issue receipt slips immediately upon receipt or record the method of payment on receipt slips, and some receipt slips were inaccurate. The Prosecuting Attorney has not established procedures to require personnel to restrictively endorse money orders immediately upon receipt. Prosecuting Attorney's office personnel do not deposit receipts timely. As a result, some victims had to wait years to receive their restitution payments and payments to the County Treasurer are not timely. Prosecuting Attorney's office personnel do not prepare adequate bank reconciliations or maintain a book balance. In addition, monthly lists of liabilities are not prepared to reconcile to the available balance. The Prosecuting Attorney's office does not consistently assess or collect the statutorily required fees from defendants who owe restitution on bad checks. In addition, the administrative fees are not consistently or properly remitted to the County Treasurer. The Prosecuting Attorney has not provided an annual inventory listing to the County Clerk as required since August 2020.

Sheriff's Controls and Procedures

The Sheriff has not adequately segregated accounting duties and does not perform an adequate supervisory review of detailed accounting and bank records. Sheriff's office personnel do not always make deposits timely. The Administrative Director does not prepare a bank reconciliation, maintain a monthly list of liabilities or outstanding items for the Sheriff's commissary account, and does not maintain a cumulative book balance in the accounting records. The December 31, 2023, bank balance was \$15,217 and the inmate balances totaled \$3,255, resulting in \$11,962 in unidentified money in the bank account. The Sheriff does not have adequate policies or procedures to ensure an inmate's remaining account balance is refunded upon release. Sheriff's office personnel do not maintain a seized property inventory listing or any other overall organizational system to track seized property, and do not conduct periodic physical inventories of seized property. The Sheriff's office has not entered into written agreements or does not have current written agreements with most counties and cities for which it provides prisoner board.

Elected Officials' Salaries

The County Commission authorized mid-term salary increases totaling over \$30,000 to the Sheriff in violation of constitutional provisions. The county is paying the County Clerk an additional \$18,500 annually in violation of the Missouri Constitution.

County Commission Procedures

The County Assessor did not always prepare addition and abatement court orders and the County Clerk and County Commission did not request such court orders. Therefore they could not carry out their duties to review, approve, and make appropriate changes. The County Clerk did not accurately calculate the property tax reduction amounts or retain sales tax rollback calculations for 2023 and prior years. As a result, the county assessed approximately \$172,000 in excess property taxes since 2016. The county does not have any policies or procedures in place to monitor fuel use. 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. The County Clerk did not prepare and the County Commission did not approve budget amendments for 9 funds until after actual expenditures exceeded budgeted amounts. Actual expenditures exceeded budgeted amounts by approximately \$290,000.

Senate Bill 40 Board	The Mississippi County Senate Bill 40 Board, known as Disabilities Without Boundaries, paid Christmas bonuses to an employee in January and December 2023 in violation of the Missouri Constitution. The January 2023 bonus (for 2022) was \$1,000 and the December 2023 payment was \$2,000. The Board did not indicate its vote to go into closed session in open meeting minutes nor did it cite the specific statute and subsection allowing the closure as required.
Sunshine Law	The County Commission did not make specific reference to the section of law allowing the closure of meetings when voting to go into a closed meeting for any of the 11 closed meetings held from January 1, 2023, through November 21, 2024. Also, 10 of 21 open meeting minutes indicated a vote was held to go into closed session; however, the county clerk indicated a closed meeting was not held. The County does not have a Sunshine Law request log. The County Commission has a written policy regarding public access to county records; however, it does not require a log be maintained.
Public Administrator Annual Settlements	During a review of 5 annual settlements judgmentally selected based on living arrangements, the audit found the Public Administrator did not timely file the annual settlements for 3 of them.
Recorder of Deeds Bank Reconciliations	The Recorder of Deeds performs monthly bank reconciliations; however, since 2021, the reconciled amount has not balanced with the accounting records. The differences for 2023 ranged from \$1 to \$639.
County Assessor's Receipting and Transmitting Procedures	Checks are not restrictively endorsed immediately upon receipt. The County Assessor does not review the monthly receipt transmittal to the Treasurer prepared by the Deputy Assessor.
Electronic Data Security	The Recorder of Deeds and County Assessor do not require employee passwords to have a minimum number of characters. In addition, employees in the County Assessor's office share their passwords with other employees in case an employee is out of the office.
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.