



**Scott Fitzpatrick**  
Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of Barton County

Property Tax System	The County Collector-Treasurer did not timely file the annual settlement or monthly settlements for the year ended February 28, 2025, in violation of state law. Neither the County Clerk nor the County Commission adequately review the financial activities of the County Collector-Treasurer. The County Clerk did not prepare the back tax, land and personal tax, or the railroad and utility tax aggregate abstracts for 2024.
County Collector-Treasurer's Controls and Procedures	The County Collector-Treasurer does not have current written agreements with cities for tax billing and collection services. The County Collector-Treasurer incorrectly calculated county commissions and withheld incorrect percentages for county commissions for taxes collected during the year ended February 28, 2025. The County Collector-Treasurer incorrectly withheld 2.5% and 0.5% commissions on current real estate and personal property taxes instead of the 1.5% and 0.5% allowed by law. As a result, the county collected approximately \$1,300 more than allowed in February 2025, and that amount is owed to various political subdivisions. The County Collector-Treasurer used the incorrect commission rates for the full year, which resulted in additional over collections of commissions for current taxes collected during the year. County Collector-Treasurer's office personnel did not prepare accurate lists of liabilities for the Collector's General Account for the month ended December 31, 2024, and consequently, they did not agree liabilities fully to the reconciled bank balance.
Sheriff's Controls and Procedures	The Sheriff's office has not developed inventory procedures to account for phone cards, nicotine pouches, and electronic cigarettes sold to inmates. The office does not charge and remit sales taxes on commissary sales. The Sheriff's office has not established procedures to follow up on outstanding checks or ensure liabilities are disbursed in the Inmate Money bank account. Office personnel do not prepare a monthly list of liabilities for the Sheriff's general bank account, and consequently, do not agree liabilities to the reconciled bank balance. The Sheriff's office has not established proper receipting controls for receipts deposited into the Sheriff's general account.
Sheriff's Compensation	The County Commission authorized mid-term salary increases to the Sheriff totaling \$29,958 as of December 2024, in violation of constitutional provisions and state law.
County Budget Submission	The County Clerk has not timely submitted certified copies of the 2024 and 2025 county budgets to the State Auditor's Office (SAO) in accordance with state law.
Law Enforcement Sales Tax Fund	The Law Enforcement Sales Tax (LEST) Fund is in poor financial condition and the county allowed the fund to end 2024 with a negative cash balance. The LEST Fund had a deficit cash balance at the end of 2024. In addition, without transfers from the General Revenue Fund, the LEST Fund would have had a large deficit cash balance at the end of 2023 and 2022.

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Electronic Communications 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.
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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.