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Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of St. Clair County

Property Tax System Controls and Procedures	The County Clerk's account book amounts for charges, collections, additions, and abatements were not accurate and did not agree to the year ended February 28, 2025, County Collector's annual settlement amounts. In addition, the County Clerk and County Commission have not developed procedures to verify the accuracy and completeness of the County Collector's annual settlements. The county has not developed procedures to adequately review changes made to the property tax system. The County Collector and her staff post changes to the property tax system because the County Clerk, who would typically make the changes, does not have access to the property tax system. No independent review of the changes made is performed.
Sheriff's Controls and Procedures	Sheriff's office personnel do not generate a monthly list of liabilities for the civil process account, and consequently, liabilities are not agreed to the reconciled bank balance. The reconciled balance of the civil process account as of December 31, 2024, was $4,877, while identified liabilities totaled $4,588, resulting in a $289 unidentified balance. In addition, the Sheriff's office does not timely disburse commissary net proceeds to the county Inmate Prisoner Detainee Security Fund as required by state law. As of December 31, 2024, the cash balance of the Sheriff's canteen account included $142,093 in commissary profit that had not been remitted to the County Treasurer.
Sheriff's Compensation	The County Commission authorized mid-term salary increases totaling $31,034 to the Sheriff in violation of constitutional provisions.
Capital Assets	As noted in a prior audit report, procedures and records to account for county property are not adequate. County officials have not conducted annual physical inventories or provided inventory lists to the County Clerk as required. As a result, the county's capital asset records are not complete and up to date.
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 **Good**.*

*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 St. Clair County

Property Tax System Controls and Procedures	1.1 The County Clerk maintain a complete and accurate account book with the County Collector. In addition, the County Clerk and the County Commission should use the account book to review the accuracy and completeness of the County Collector's annual settlements. 1.2 The County Commission and the County Clerk develop procedures to ensure all property tax changes are properly approved and monitored.
Sheriff's Controls and Procedures	The Sheriff: 2.1 Generate a monthly list of liabilities for the civil account and reconcile the list to the available cash balance. Any differences should be promptly investigated and resolved. 2.2 Implement procedures to ensure commissary net proceeds not necessary to meet cash flow needs or current operating expenses are disbursed appropriately and timely to the County Treasurer for deposit into the Inmate Prisoner Detainee Security Fund. Additionally, the Sheriff should ensure adequate supporting documentation is maintained to support the amounts disbursed.
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.
Capital Assets	The County Commission and the County Clerk work with other county officials to ensure complete and accurate capital assets records are maintained and annual physical inventories are conducted.
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.