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CITIZENS SUMMARY

Findings in the audit of Wright County

Sheriff's Controls and Procedures	The Sheriff's office maintained a bank account and a safe deposit box outside the county treasury, deposited $15,000 of public funds into the account, made improper and unsupported disbursements from the account, and did not maintain adequate records of account activity. The Sheriff made 6 improper and unsupported disbursements from the Special Operations account totaling $15,950 from January 2023 through July 2025. Purchases included 2 drones, one of which was kept at the Sheriff's personal residence, and gym equipment that could not be located at the office or jail. Additionally, the Sheriff's office did not establish controls and procedures to ensure donations were adequately tracked or used for the intended purposes. The Sheriff improperly deposited $15,000 of county money into the Special Operations Account. As noted in a previous report, Sheriff's office personnel do not always timely deposit or restrictively endorse checks, and did not prepare January through June 2023 monthly bank reconciliations timely and do not prepare a monthly list of liabilities for the inmate and commissary account. The Sheriff did not ensure inmate account balances were refunded upon release. As of September 30, 2024, the Sheriff's office was holding $2,972 for 237 former inmates in the inmate and commissary bank account. The office held $1,788 of this for more than 1 year. The Sheriff has not established procedures to routinely follow up on outstanding checks. As of June 30, 2023, there were 21 outstanding checks, totaling $590, that were older than 1 year in the civil service bank account. As noted in 3 prior audit reports, Sheriff's office personnel have not established adequate controls and procedures over seized property. A review of 16 haphazardly selected items from the seized property evidence listing could not locate 4 items, including a New England 20-caliber gun and Maverick model 88 gun. The Sheriff does not monitor fuel use of office vehicles, and instead incorrectly assumed the dispatch center monitored fuel use.
County Procedures	The County Clerk does not ensure bills are paid timely, resulting in late fees and finance charges paid totaling $961 for the period January 2023 through June 2024. The County Commission appointed an Interim Sheriff who did not meet statutory residency requirements. The county did not always retain receipt slips for credit card purchases and did not maintain adequate documentation to support some expenditures. In a review of credit card statements from February 2023 through June 2024, which included 146 transactions, the county could not locate receipt slips or supporting documentation for 73 transactions (50%) totaling $16,629. The County Commission has not adopted a written policy regarding public access to county records, as required, or developed a log to track Sunshine Law requests. County officials could not locate County Commission minutes for 7 closed meetings held on March 14, May 23, July 24, July 31, August 1, August 22, and September 28, 2023. The County Clerk did not ensure physical inventories of assets were completed. As a result, the County does not have a current inventory list of assets or a way to ensure all assets are accounted for.

Settlement and Debt	The County Commission did not adequately protect the county's financial interests when overseeing the jail project, and as a result, the county incurred litigation costs. The County Commission entered into a form of indebtedness not allowed by state law to pay the resulting legal settlement. The county's alleged failure to pay some of the construction costs timely, resulted in the construction manager filing a lawsuit against the county for breach of contract in June 2022, which the county counterclaimed. In July 2025, to resolve the litigation and prevent additional litigation costs, the parties executed a $625,000 settlement. At the time of settlement, the remaining amount to reach the guaranteed maximum price (GMP) was $451,045, so the eventual settlement resulted in an additional cost of $173,955 above the original contract GMP and the need for the county to enter into a loan agreement and incur interest costs, totaling $74,000, to pay the settlement.
Prosecuting Attorney's Controls and Procedures	As noted in previous audits, the Prosecuting Attorney has not adequately segregated accounting duties or performed documented supervisory reviews of all records, and has not established adequate procedures for reconciling the bank account, routinely following up on outstanding checks, and preparing a monthly list of liabilities to reconcile to the available cash balance. As also noted in previous audit reports, the Prosecuting Attorney did not always deposit receipts timely. The Prosecuting Attorney maintains 2 inactive bank accounts and paid $296 in dormant account fees for the accounts in 2023. A Prosecuting Attorney's office employee is conducting personal business as a notary while also performing Prosecuting Attorney's office duties.
County Assessor's Controls and Procedures	The County Assessor charges a $3 fee not allowed by law to those requesting a receipt slip for some parcel document transactions. The Assessor's office collected an estimated $376 in these fees in 2023. The Assessor's office calls the fee a "research fee," but no research is performed. The County Assessor's office procedures for receipting and recording money need improvement.
County Clerk's Bank Reconciliations	County Clerk's office personnel do not always perform timely and accurate reconciliations of the bank account, and the County Clerk did not ensure bank reconciliations were completed timely. Personnel completed the combined November and December 2023 bank reconciliation in April 2024, almost 5 months after the statement date and 1 month after the SAO requested the bank reconciliations.
Public Administrator's Annual Settlements	The Public Administrator's office was responsible for filing annual settlements for 28 wards and estates as of December 31, 2023. During a review of 3 haphazardly selected estates, we noted the Public Administrator filed the 3 annual settlements after the due date.
Sales Tax Rollback	The County Clerk did not document her property tax reduction calculations. As a result, there is nothing to support that the calculations were accurate and calculated according to state law, and the audit determined the county levied approximately $23,400 in excess property taxes for 2023.
Sheriff's Compensation	The County Commission authorized mid-term salary increases totaling $16,281 to the Sheriff over a period of 2 years in violation of constitutional provisions and state law.

Electronic Data Security	The County Assessor, Sheriff, and Prosecuting Attorney have not established adequate password controls to reduce the risk of unauthorized access to computers and data. The County Assessor, County Clerk, and Prosecuting Attorney do not have security controls in place to lock computers after a specified number of incorrect logon attempts. The former Public Administrator did not perform backups of electronic data, and the Sheriff does not store backup data at an off-site location.
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 Wright County

Sheriff's Controls and Procedures

The County Commission and Sheriff:

1.1 Ensure the Sheriff returns all equipment to the county, does not maintain bank accounts or safe deposit boxes outside the county treasury, closes the unallowed account, and turns over the account balance to the County Treasurer. In addition, the County Commission and Sheriff should ensure records of donations received are maintained, all disbursements are a necessary and prudent use of public funds, and documentation of all purchases is maintained.

The Sheriff:

1.2 Ensure receipts are deposited timely. In addition, the Sheriff should ensure checks are endorsed at the time of receipt.

1.3 Ensure monthly bank reconciliations and lists of liabilities are prepared timely and reconcile the lists to the available cash balances.

1.4 Establish formal policies and procedures to ensure inmates receive their remaining balances upon release. In addition, the Sheriff should attempt to return unclaimed balances to the former inmates. If a payee cannot be located, the amount should be disbursed in accordance with state law.

1.5 Establish procedures to routinely investigate outstanding checks and ensure old outstanding checks are voided and reissued to payees that can be readily located. If payees cannot be located, the money should be disbursed in accordance with state law.

1.6 Maintain a complete and accurate seized property evidence listing, ensure all court ordered property disposals are properly documented, and ensure periodic physical inventories are conducted and reconciled to the seized property evidence listing. Any differences should be investigated and resolved.

1.7 Establish procedures to track fuel use, reconcile the information to fuel bills, and document the reviews of vehicle and fuel use.

County Procedures

The County Commission:

2.1 Work with the County Clerk to implement procedures to ensure bills are paid timely.

2.2 Establish procedures to ensure any persons appointed for interim positions or running for county office are qualified to hold office within the county.

2.3 Establish and implement written guidelines regarding use of the county credit cards, including provisions for allowable uses, required documentation, and the approval process for credit card purchases.

2.4 Develop a written public access policy and maintain a public request log or other documentation to help ensure compliance with state law.

2.5 Ensure the specific reasons for closing a meeting are accurately documented in the open minutes, meeting notices, and agendas. In addition, ensure meeting minutes are prepared and retained for all closed meetings.

2.6 Work with the County Clerk to ensure an annual inventory of all assets of $1,000 or greater value is performed and documented to comply with state law.

Settlement and Debt

The County Commission ensure necessary reports and information are obtained to effectively monitor future construction projects. In addition, the County Commission should ensure any debt-related agreements and contracts are entered into only as authorized by state law, and actions and decisions taken are documented in meeting minutes.

Prosecuting Attorney's Controls and Procedures

The Prosecuting Attorney:

4.1 Segregate accounting duties or ensure independent or supervisory reviews of detailed accounting and bank records are performed.

4.2 Ensure adequate monthly bank reconciliations are prepared and old outstanding checks are voided and reissued to payees that can be readily located. If payees cannot be located, the money should be disposed of in accordance with state law. The Prosecuting Attorney should also ensure that an accurate and up-to-date book balance and a list of liabilities is prepared and reconciled to the bank balance monthly.

4.3 Ensure deposits are made timely and money orders are restrictively endorsed at the time of receipt.

4.4 Dispose of money held in inactive bank accounts in accordance with state law and close the accounts.

4.5 Discontinue allowing office personnel to conduct personal business during county hours with county resources or require personnel to waive or surrender fees for services performed on employer's time as required by state law.

County Assessor's Controls and Procedures

The Assessor:

5.1 Discontinue charging and collecting the research fee.

5.2 Ensure prenumbered receipt slips are issued for all money received in numerical order, the numerical sequence of receipt slips are accounted for, all receipts are recorded on the receipt log, and checks are restrictively endorsed upon receipt.

County Clerk's Bank Reconciliations	The County Clerk ensure adequate monthly bank reconciliations are prepared timely and accurately. Any differences should be promptly investigated and resolved.
Public Administrator's Annual Settlements	The Public Administrator file annual settlements timely.
Sales Tax Rollback	The County Commission and County Clerk ensure property tax rate reduction calculations are accurate and properly documented including the adjustment required for sales tax reductions not taken in prior years and develop a plan to correct for the accumulation of prior years' over collections of property taxes.
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.
Electronic Data Security	The County Commission work with other county officials to: 10.1 Require each employee to use a unique user ID and a password with a minimum number of characters. 10.2 Require county computers to have security controls in place to lock each computer after a specified number of incorrect logon attempts. 10.3 Require data to be backed up regularly, tested periodically, and stored at a secure off-site location.
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.