



CITIZENS SUMMARY

Findings in the audit of Moniteau County

Sheriff's Controls and Procedures

The Sheriff has not segregated accounting duties or performed adequate supervisory reviews of detailed accounting records. The Jail Administrator is primarily responsible for receipting, recording, and depositing receipts; making disbursements; billing for paper service and board bills; reviewing and transmitting paper service and board bill payments collected; and performing bank reconciliations. The Jail Administrator does not prepare adequate bank reconciliations for the office's bank accounts. While bank reconciliations are prepared each month, the reconciled bank balance is not compared to the book balance to ensure all transactions are accounted for and office personnel do not sufficiently follow up on outstanding checks in the accounts. The Sheriff's office has not developed inventory procedures to account for commissary items sold to inmates and does not charge and remit sales tax on these sales. Also, the office did not properly store 2024 financial records including manual receipt slips and other documents. These documents were stored in boxes that were exposed to conditions in an attic and outdoor shed which caused some of them to become illegible. In addition, the office has not entered into written agreements with other political subdivisions the county regularly boards prisoners for that detail the housing rate and other terms of agreement. During the year ended December 31, 2024, the office billed Cole and Pettis counties approximately \$276,000 for boarding prisoners and housed prisoners for other jurisdictions for short periods at no charge under unwritten reciprocal agreements.

Public Administrator's Annual Settlements

The Public Administrator does not always file annual settlements timely. A review of 4 haphazardly selected active cases with annual settlements due in 2024 found the Public Administrator did not timely file any of these settlements. Settlements for these wards were filed between 40 and 154 days after the due date.

SB40 Board - Cash Reserves

As noted in the previous audit of the county, the Senate Bill 40 Board has accumulated a significant cash reserve without any specific plans for its use. The Board's cash balance on December 31, 2024, totaled \$3.39 million; an increase of \$1.84 million since the previous SAO audit for the year ended December 31, 2016. The Executive Director indicated the Board has not established any specified projects or plans for the funds in reserve and has not previously discussed reducing the tax levy rate. Revenue from the Board's property tax levy is approximately \$300,000 annually.

Sheriff's Compensation

The County Commission authorized mid-term salary increases to the Sheriff totaling \$21,557 as of December 2024, in violation of constitutional provisions and state law.

Electronic Communication Policy

The computer and equipment use policies in the county's Employee Handbook do not address records management and retention 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.
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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 Moniteau County

Sheriff's Controls and Procedures	1.1	Segregate accounting duties or ensure adequate independent or supervisory reviews of detailed accounting and bank records are performed and documented.
	1.2	Ensure adequate monthly bank reconciliations are prepared and maintain a cumulative book balance. Also, generate a monthly list of liabilities and reconcile the list to the available cash balance. Any differences should be promptly investigated and resolved.
	1.3	Maintain accurate commissary transaction records and reconcile these records to inventory purchased and sold.
	1.4	Contact the Department of Revenue (DOR) for guidance on establishing procedures for charging and collecting sales tax on commissary sales and ensure future sales tax collections are remitted to the DOR in accordance with state law and regulation.
	1.5	Ensure all records are retained as required including properly storing and protecting the records to prevent damage.
	1.6	Work with the County Commission to obtain written agreements with the political subdivisions for which the county provides prisoner boarding services.
Public Administrator's Annual Settlements	The Public Administrator file annual settlements timely.	
SB40 Board - Cash Reserves	The Senate Bill 40 Board work with the County Commission to evaluate funding needs and consider reducing the property tax levy. If plans have been made for using the accumulated cash balance, such plans should be set forth publicly in the budget document.	
Sheriff's Compensation	The County Commission ensure salary increases comply with constitutional and statutory provisions and consider various methods for possible recoupment of any midterm salary increases already paid.	
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.	