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CITIZENS SUMMARY

Findings in the audit of Dunklin County Public Administrator

Background	The public administrator serves as the court appointed personal representative for decedents' estates and as guardian and/or conservator for individuals who are unable to care for themselves or their property. As of December 2014, the Dunklin County public administrator was responsible for the financial activity of approximately 200 wards with assets totaling approximately \$1.5 million. Shawnee L. Trowbridge served in the position from January 2007 until March 2, 2016, when she entered into a deferred prosecution agreement with the Attorney General's Office and resigned.
Gift Cards	After identifying questionable transactions made on gift cards purchased with wards' funds, the State Auditor's Office issued a subpoena compelling the public administrator to testify about the purchases. She indicated she had purchased items with one gift card that were not made on behalf of the ward. The improper purchases totaled \$250. An additional \$550 in questionable purchases were made on other ward gift cards and did not appear to have been made by, or on behalf of, wards. Questionable purchases included pet supplies and fuel for wards who did not have pets or own vehicles.
Disbursements	The public administrator failed to retain adequate supporting documentation for some disbursements from ward bank accounts. In a three-year period, she issued 10 checks totaling \$2,076 to Walmart from ward accounts but did not retain documentation to support the payments. She also issued personal allowance checks and purchased gift cards using wards' funds but did not maintain sufficient documentation or require the wards to sign a receipt to indicate they had received the checks or gift cards.
Medicaid Eligibility	The public administrator did not accurately report wards' assets on Medicaid eligibility review forms. On four of the 13 forms reviewed, auditors identified differences between the asset balances reported on the forms and the actual assets available.
Annual Settlements	The public administrator did not always file annual settlements timely, as required by state law. Settlements were filed late for 13 of 23 wards or estates, with one settlement filed approximately six months after the due date. Some settlements also were not filed for the required 12-month period; for example, one settlement was filed for a 10-month period and another was filed for a 14-month period. Additionally, some ward assets were not accurately reported in the annual settlements, and documentation to support the settlements was not filed with the circuit court. The probate division of the court did not have a system in place to monitor and ensure accurate and timely filing of settlements.

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.

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