



Findings in the audit of Benton County Public Administrator

<p>Background</p>	<p>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 31, 2015, the Benton County Public Administrator was responsible for the financial activity of approximately 60 wards with assets totaling approximately \$657,000. Elizabeth L. Dunkin was elected Benton County Public Administrator during a mid-term election in November 2010 and subsequently elected to the position in November 2012 and November 2016. In August 2016, auditors received concerns regarding the handling of ward's assets and performed additional audit work to evaluate the concerns.</p>
<p>Questionable Asset Sale and Related Party Transactions</p>	<p>The Public Administrator improperly allowed her mother and cousin to sell a ward's vehicle on June 27, 2016, for \$7,800 to an employee of the accounting and tax business operated by the Public Administrator and her mother. The \$7,800 was improperly deposited into a family trust account administered by the Public Administrator's mother and cousin rather than into the ward's bank account administered by the Public Administrator. The Public Administrator paid her cousin \$815 from the ward's account for time, mileage, and meals related to transporting the ward and/or his property during June and July 2016. A review of other wards' annual settlements and bank account activity determined the Public Administrator paid her family's accounting and tax business a total of \$1,886 from 4 wards' accounts during 2014, 2015, and 2016 for tax preparation services.</p>
<p>Controls and Procedures</p>	<p>The Public Administrator failed to adequately monitor the financial activity of some wards, causing 11 wards to incur unnecessary bank fees totaling \$370. The bank refunded \$125 of these fees; however, this issue could have been avoided if the Public Administrator had maintained running checkbook register balances and properly monitored account balances. Case files and disbursement records were not always complete and accurate, and the Public Administrator did not have a system to track the location and custody of case files.</p>
<p>Annual Settlements</p>	<p>The Public Administrator did not file required annual settlements and/or status reports for 10 cases from January 2015 through October 2016. Inventory reports were not filed timely for 18 cases including 2 due in 2011 that had not been filed as of November 2016. The Public Administrator also failed to file complete and accurate annual settlements or inventory reports for 7 of 90 cases reviewed. The Circuit Court, Probate Division, did not timely notify the Public Administrator of annual settlements or status reports due or follow up on those not filed by the required date.</p>
<p>Fees</p>	<p>The Public Administrator issued checks for fees prior to, or without, the approval of the Circuit Judge, Probate Division. In addition, the Public Administrator does not maintain documentation to support the fees assessed and did not remit some fees timely to the County Treasurer.</p>

Duties and Responsibilities

The Public Administrator handles finances for some wards without authority of the court. For 9 wards, the Circuit Judge, Probate Division, appointed the Public Administrator as guardian only in accordance with Missouri law; however, she reported receiving and disbursing monies for 5 of these wards.

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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