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Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of Marion County

Sheriff's Commissary and Payroll Procedures	The Sheriff does not disburse commissary net proceeds to the county Inmate Prisoner Detainee Security Fund as required by state law and uses the net proceeds to purchase items for jail operations outside the normal county procurement process. The Sheriff also does not adequately document payments to deputies for off-duty transportation services.
Senate Bill 40 Board's Budget and Depositing Procedures	The Marion County Services for the Developmentally Disabled Board does not prepare adequate budgets as required by state law, and does not deposit receipts timely.
County Collector's Commissions and Contracts	Personal commissions paid to the County Collector for collecting taxes for drainage districts are not reported to the Internal Revenue Service by the county or drainage districts. The County Collector has not entered into written contracts with 3 drainage districts for the collection of taxes and some taxpayers for the partial payment of delinquent taxes.
County Assessor's Receipting and Transmitting Procedures	The County Assessor's procedures for receipting and transmitting money collected need improvement.
Timecards and Leave	Timecards are not prepared and submitted to the County Clerk's office by salaried employees and leave is not approved and tracked for these employees in compliance with county policies.
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.



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**Recommendations in the audit of Marion County**

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Sheriff's Commissary and  
Payroll Procedures

The Sheriff:

- 1.1 Ensure existing and future commissary net proceeds not necessary to meet cash flow needs or current operating expenses are disbursed to the County Treasurer for deposit into the Inmate Prisoner Detainee Security Fund. In addition, the General Revenue Fund should reimburse \$10,000 to the Inmate Prisoner Detainee Security Fund.
- 1.2 Deposit off-duty transportation checks and issue checks to the deputies for these services.

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Senate Bill 40 Board's Budget  
and Depositing Procedures

The Marion County Services for the Developmentally Disabled Board:

- 2.1 Prepare annual budgets that contain all information as required by state law.
- 2.2 Ensure receipts are deposited timely.

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County Collector's  
Commissions and Contracts

The County Collector:

- 3.1 Ensure all compensation is paid through the county's normal payroll process, properly taxed, and reported to the Internal Revenue Service.
- 3.2 Work with the County Commission to enter into written agreements with political subdivisions and taxpayers as required by state law.

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County Assessor's Receipting  
and Transmitting Procedures

The County Assessor issue receipt slips for all money received and transmit receipts to the County Treasurer intact. In addition, maintain the change fund at a constant amount.

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Timecards and Leave

The County Commission require all county employees prepare timecards documenting time worked and leave taken to comply with current personnel policies.