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# CITIZENS SUMMARY

## Findings in the audit of Jackson County Departmental and Other County Policies and Procedures

Assessment Department	The county's total assessed valuation increased by 19.75 percent as a result of the 2019 biennial reassessment, an increase that was over 70 percent more than any other county in the state and significantly higher than the typical biennial reassessment increase. Several lawsuits were filed against the county over the increases, and many property owners appealed the increased valuation. While several of the appeals from 2019 are still pending, various appeals resulted in the assessed valuation of approximately 13,000 parcels being decreased approximately \$246 million. In addition, the county did not always timely enter into written contracts for assessment and reappraisal-related services, and did not require invoices submitted to the county to provide sufficient details of the services provided and expenses billed to the county. The Director of Assessment did not file, or timely file annual reports showing every residential and commercial real estate parcel with certain increases from the previous year as required by county code. The Assessment department also has not developed a method (map) to track all parcels located within Tax Increment Financing (TIF) boundaries in the county, and does not keep a complete and accurate listing of all TIF districts within the county.
Accounting Controls over Receipts and Bank Accounts	Significant improvements are needed in the handling of receipts of the Collections department at both the Kansas City and Independence courthouse locations. The Parks and Recreation department lacks adequate controls and procedures to account for gate fees at Adair Park. The Chief Administrative Officer has not prepared timely monthly and annual bank account reports and reconciliations in compliance with county code.
County Property Leases	Improvements are needed in the handling of county property leases. The Old City Hall was leased for 50 years at \$1 a year with the provision the tenant would restore and maintain the property. A site visit showed the property to be vacant and in poor condition. The county did not conduct a cost-benefit analysis to determine if it was reasonable to continue to own the regional animal shelter and fund animal shelter operations when the majority of the animals sheltered are for the City of Independence.
Former Sheriff's Equipment	The Sheriff's office does not have documentation indicating the former Sheriff returned all county issued equipment including a handgun, handheld radio, ballistic vest, and voice recorder, following his resignation.
Electronic Data Security	The Information Technology department did not maintain or monitor network access logs and did not timely revoke network access of terminated employees.
Electronic Communication Policies	The county has not developed records management and retention policies in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission. This guidance recommends government entities have a policy on electronic messaging, including text messages, email, and other third party platforms.

Sunshine Law	The County Counselor has not established procedures to ensure all Sunshine Law requests are submitted to his office for review and assistance with compliance. The County Counselor does not maintain a log to ensure all requests are accounted for properly and a log is also not maintained by various officials or departments. Fees charged for Sunshine Law requests are not always compliant with the Sunshine Law.
County Boards and Commissions	The list of county boards and commissions and their members maintained by the Clerk of the County Legislature and the list included on the county's website are not always accurate and complete. The County Executive did not ensure vacancies and expired terms on boards and commissions were filled timely.

In the areas audited, the overall performance of this entity was **Fair**.\*

\*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 Jackson County Departmental and Other County Policies and Procedures**

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Assessment Department	<p>The County Legislature and County Executive:</p> <ol style="list-style-type: none"><li>1.1 Closely monitor the biennial reassessment process both in the immediate and future years. In addition, the County Legislature and County Executive should enter into timely written contracts and contract amendments, and ensure invoices received are adequately detailed to support the county's review.</li><li>1.2 Ensure the Director of Assessment submits changes in assessment reports in compliance with county code.</li><li>1.3 Ensure the Assessment department maintains a complete and accurate listing of TIFs and map of TIFs within its boundaries, ensuring PILOTS are properly identified and distributed to taxing jurisdictions.</li></ol>
Accounting Controls over Receipts and Bank Accounts	<p>The County Legislature work with the County Executive to:</p> <ol style="list-style-type: none"><li>2.1 Ensure monies received in the mail are manually receipted or recorded on a mail log, the transmittal of monies between personnel is documented, monies are recorded in the electronic accounting system and deposited timely and intact, and checks and money orders are restrictively endorsed immediately upon receipt.</li><li>2.2 Ensure vendors remit reports of gate fee collections less labor costs and/or certify the accuracy of gate fees paid the county, and periodically perform a review of the vendors' gate fee collections.</li><li>2.3 Ensure the CAO prepares and files monthly and annual reports with the Clerk of the County Legislature and Legislative Auditor and prepares monthly bank reconciliations timely in accordance with county code.</li></ol>
County Property Leases	<p>The County Legislature and County Executive reevaluate these property lease agreements to ensure they are in the best interest of the county.</p>
Former Sheriff's Equipment	<p>The County Legislature work with the County Executive to ensure records are kept documenting the return of all county issued equipment, or reasons why certain items were not returned, following an employee's departure in accordance with county policy.</p>
Electronic Data Security	<p>The County Legislature work with the County Executive to:</p> <ol style="list-style-type: none"><li>5.1 Ensure network access logs are maintained and monitored.</li><li>5.2 Ensure network access for terminated employees is promptly revoked.</li></ol>

Electronic Communication Policies	The County Legislature and County Executive develop written records management and retention policies to address electronic communications management and retention to comply with Missouri Secretary of State Records Services Division electronic communications guidelines.
Sunshine Law	The County Legislature and County Executive ensure all Sunshine Law requests are reviewed by the County Counselor and are properly accounted for, and fees are charged in compliance with county code and state law.
County Boards and Commissions	The County Legislature and County Executive establish procedures to ensure board and commission lists and websites are complete, accurate and updated. In addition, the County Executive should work to fill vacancies and expired terms timely.