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# CITIZENS SUMMARY

## Summary of findings in the audit of Texas County

### Sheriff's Controls and Procedures

The Sheriff's office has not entered into written agreements with other counties or cities to provide for the boarding of prisoners, detailing the housing rate to be paid. The Sheriff does not have proper controls and procedures in place to ensure all costs for boarding non-state prisoners are adequately billed upon release and pursued. Sheriff's office personnel do not always deposit timely. The Sheriff does not have adequate procedures to ensure an inmate's remaining account balance is refunded upon release. Sheriff's office personnel do not prepare a monthly list of liabilities for the inmate commissary account, and consequently, liabilities are not agreed to the reconciled bank balance. Sheriff's office personnel do not regularly remit net proceeds from the inmate commissary account to the County Collector-Treasurer for deposit into the Inmate Prisoner Detainee Security Fund as required by state law. The Sheriff's office does not charge or collect sales tax on e-cigarettes sold to inmates not handled by the commissary vendor, and no sales taxes are remitted to the state Department of Revenue.

### County Collector-Treasurer and Property Tax System

Incorrect percentages were used to calculate some commissions collected by the County Collector-Treasurer for the year ended February 28, 2022, resulting in the county collecting a total of \$72,781 more than allowed by law in December 2021. The county has not adequately restricted property tax system access. The County Collector-Treasurer and her office personnel have access rights in the property tax system allowing them to make changes to individual tax records and there is no independent review of changes made to individual tax records in the system. The County Collector-Treasurer and her office personnel had access to the county payroll system for 5 months longer than needed. The County Clerk does not maintain an account book or other records summarizing property tax charges, transactions, and changes. The County Clerk and the County Commission do not perform adequate procedures to verify the accuracy and completeness of the County Collector-Treasurer's annual settlements. The County Clerk does not prepare or verify the accuracy of the current or delinquent tax books.

### County Clerk's Procedures

The previous County Clerk did not pay credit cards timely. The previous County Clerk did not maintain adequate documentation to support some expenditures and liquor license receipts.

### Public Administrator's Controls and Procedures

The Public Administrator does not always file annual settlements timely. The former Public Administrator did not turn over all applicable accounts to the current Public Administrator when her term expired.

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Prosecuting Attorney's  
Controls and Procedures

The Prosecuting Attorney maintains an inactive bad check bank account. The Prosecuting Attorney's office does not generate or prepare monthly lists of unpaid bad checks or a report of unpaid court-ordered restitution, including court-ordered restitution for bad checks.

In the areas audited, the overall performance of this entity was <b>Fair</b> .*
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\*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 Texas County**

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**Sheriff's Controls and Procedures**

**The Sheriff:**

- 1.1 Work with the County Commission to obtain written agreements with the counties and cities for the boarding of prisoners. In addition, the Sheriff should develop procedures to monitor and pursue collection of costs for boarding non-state prisoners.
- 1.2 Ensure deposits are made timely.
- 1.3 Attempt to return unclaimed balances to the former inmates. If the payee cannot be located, the amount should be disbursed in accordance with state law.
- 1.4 Prepare a monthly list of liabilities and reconcile the list to the reconciled bank balance. Any differences should be promptly investigated and resolved, and any unidentified money disposed of in accordance with state law.
- 1.5 Disburse net proceeds not necessary to meet cash flow needs or current operating expenses to the County Collector-Treasurer for deposit into the Inmate Prisoner Detainee Security Fund.
- 1.6 Contact the Department of Revenue (DOR) for guidance on establishing procedures for charging and collecting sales tax on e-cigarettes and ensure future sales tax collections are remitted to the DOR.

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**County Collector-Treasurer and Property Tax System**

- 2.1 The County Collector-Treasurer recalculate all commissions and correct distributions to the various political subdivisions. The County Collector-Treasurer should also ensure the correct percentage is collected on all commissions including reviewing commission amounts periodically to ensure they are in accordance with state statutes.
- 2.2 The County Commission and the County Clerk develop procedures to ensure all property tax changes are properly approved and monitored. The County Commission should work with the County Collector-Treasurer to ensure property tax and payroll system access rights are limited to only what is needed for the users to perform their job duties and responsibilities.
- 2.3 The County Clerk maintain an account book with the County Collector-Treasurer. In addition, the County Clerk and County Commission should use the account book to review the accuracy and completeness of the County Collector-Treasurer's annual settlements.

	2.4	The County Clerk prepare the current and delinquent tax books, or at a minimum, verify the accuracy of the tax books prior to charging the County Collector-Treasurer with the property tax amounts to be collected. The County Clerk's procedures should be documented.
County Clerk's Procedures	3.1	The County Commission and County Clerk implement procedures to ensure bills are paid timely to avoid late fees.
	3.2	The County Clerk maintain supporting documentation for all expenditures and liquor licenses.
Public Administrator's Controls and Procedures	The Public Administrator:	
	4.1	File annual settlements timely.
	4.2	Ensure all records are timely turned over at the end of term as required by state law.
Prosecuting Attorney's Controls and Procedures	The Prosecuting Attorney:	
	5.1	Dispose of money held in the inactive bank account in accordance with state law and close the account.
	5.2	Establish procedures to monitor and collect accounts receivable.