



# CITIZENS SUMMARY

## Findings in the audit of Holt County

Sheriff's Compensation	The County Commission authorized mid-term salary increases to the Sheriff in January 2022 and July 2023, in violation of constitutional provisions. The Sheriff took office in 2021 at the salary level approved by the Holt County Salary Commission. In January 2022, the County Commission increased the Sheriff's salary by \$24,980 instead of spreading the increase out over 5 years in accordance with state statute. The County Commission increased the Sheriff's salary by approximately \$5,600 in July 2023. Both increases violated constitutional provisions that prohibit mid-term salary increases.
Sunshine Law	County officials could not locate minutes for certain closed meetings, did not review and approve minutes of closed meetings, and did not document in the open meeting minutes the specific reasons or sections of law allowing some of the meetings to be closed. The County Commission discussed some items in closed meetings that were not allowable under the Sunshine Law.
Sheriff's Office Bank Accounts	The Sheriff maintains 2 bank accounts - the Investigative Fund and the K-9 Fund - outside the county treasury. There is no statutory authority allowing the Sheriff to maintain these accounts outside the county treasury.
Electronic Communication Policy	The county has not developed a records management and retention policy that includes electronic communication in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission.
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.



## Recommendations in the audit of Holt County

Sheriff's Compensation	The County Commission discontinue the mid-term salary increases and consider various methods for possible recoupment of money already paid.
Sunshine Law	The County Commission ensure specific reasons for closing a meeting are documented in the open minutes, meeting notices, and agendas; and only topics allowed by state law are discussed in closed meetings. In addition, ensure meeting minutes are prepared and retained for all closed meetings; and ensure closed meeting minutes are reviewed and approved, and signed by the preparer.
Sheriff's Office Bank Accounts	The County Commission and the Sheriff ensure the Sheriff does not maintain bank accounts outside the county treasury, and ensure all money is disbursed to the County Treasurer timely.
Electronic Communication Policy	The County Commission work with other county officials to develop a written records management and retention policy to address electronic communications management and retention to comply with Missouri Secretary of State Records Services Division electronic communications guidelines.