



**Scott Fitzpatrick**  
Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of Iron County

### County Collector's Controls and Procedures

The County Collector incorrectly withheld 2 percent on all real and personal property taxes collected rather than withholding the allowed 1 percent. As a result, the various political subdivisions did not receive approximately \$84,000 that was owed to them. The County Collector did not prepare and file annual settlements for the years ended February 28 (29), 2019, through 2023, in violation of state law. The County Clerk did not use the County Collector's tax book amounts to prepare the delinquent tax, land and personal tax, or railroad and utility tax aggregate abstracts for 2019 through 2023. The County Collector did not prepare formal bank reconciliations for any of the office's 7 bank accounts during the years ended February 28 (29), 2020, through 2023. In addition, the County Collector did not prepare a monthly list of liabilities for the bank accounts.

### County Commission

The County Commission has not adopted a written policy regarding public access to county records, as required, or developed a log to track Sunshine Law requests. The County Commission did not vote in the open meeting to go into a closed meeting for 3 of the 21 closed meetings held from January 1, 2022, through October 31, 2023. In addition, the County Commission did not make specific reference to the section of law allowing the closure of County Commission meetings when voting to go into a closed meeting for an additional 12 out of the 21 closed meetings held. 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. The county spent approximately \$1,800 on gift card and food purchases that may not have been prudent, reasonable, or necessary uses of county funds. In addition, the county does not have written policies on employer-provided food and gifts.

### Sheriff's Compensation

The County Commission authorized mid-term salary increases totaling \$7,954 to the Sheriff, in violation of constitutional provisions.

### Electronic Data Security

The County Assessor, Recorder of Deeds, and Prosecuting Attorney have not established adequate password controls to reduce the risk of unauthorized access to computers and data. The Prosecuting Attorney does not perform periodic testing of backup data. In addition, the County Collector and County Assessor indicated they do testing quarterly; however, as of August 2023, the last test they performed was in October 2022.

### 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 **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.



## Recommendations in the audit of Iron County

County Collector's Controls and Procedures	1.1	The County Collector recalculate tax commissions withheld from real and personal property taxes and correct distributions to the various political subdivisions and the General Revenue Fund. The County Collector should also ensure future commission calculations are accurate.
	1.2	The County Collector prepare and file annual settlements in accordance with state law. In addition, the County Commission should ensure the annual settlements are filed and carefully and fully examine the annual settlements to ensure tax book charges and credits are accurately reported.
	1.3	The County Clerk develop procedures to ensure all aggregate abstract totals are reconciled by both offices before submission to the Department of Revenue and State Tax Commission.
	1.4	The County Collector prepare monthly bank reconciliations and lists of liabilities and reconcile the lists of liabilities to the reconciled bank balances. Any differences should be promptly investigated and resolved.
County Commission	The County Commission:	
	2.1	Develop a written public access policy, and maintain a public request log or other documentation to help ensure compliance with state law.
	2.2	Ensure a vote is taken to approve going into a closed meeting and the specific section of law allowing the meeting to be closed is announced publicly and recorded in the meeting minutes.
	2.3	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.
Sheriff's Compensation	2.4	Ensure all disbursements are a necessary and prudent use of public funds. In addition, the County Commission should establish policies regarding food and gift purchases, if such purchases are considered necessary.
	The County Commission discontinue the mid-term salary increases and consider various methods for possible recoupment of money already paid.	

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## Electronic Data Security

The County Commission work with other county officials to:

- 4.1     Require confidential passwords for each employee that contain a minimum number of characters and are periodically changed to prevent unauthorized access to county computers and data.
- 4.2     Ensure backup computer data is tested on a regular, predefined basis.