



Thomas A. Schweich

Missouri State Auditor

Stone County



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Thomas A. Schweich
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Stone County

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| County Sales Tax | The General Revenue Fund owes the Road and Bridge Fund approximately \$200,000 for property tax reductions related to sales tax collections, and property tax reduction amounts were not properly calculated and reported to the State Auditor's office. |
| Payroll and Related Matters | The county may be paying law enforcement officers more overtime than required by law and county policy. The county does not maintain leave records for salaried employees and pays salaried employees in advance of time worked. The county did not always properly report additional compensation to employees or payments to contractors. The county has not clearly documented why the Emergency Management Director qualifies as an independent contractor and does not maintain documentation of the work performed. Payroll records are not adequately reviewed to ensure leave time used and compensatory time earned are properly recorded. |
| Property Tax System | Prior audits have reported the need for the county to improve controls and procedures over the property tax system. The County Clerk and County Commission do not adequately review the activities of the County Collector, and the County Clerk neither prepares nor verifies the accuracy of the current or delinquent tax books. The County Commission does not approve additions to the tax books or outlawed personal property taxes. The County Collector's annual settlements contained errors, and the County Collector did not disburse approximately \$30,000 in tax maintenance collections to the County Treasurer. |
| County Procedures | Contracts for the distribution of road sales tax monies have not been updated since 1993, and the county does not reconcile fuel purchases and usage. The county has not conducted an analysis of the most cost-effective cellular phone plans and does not enforce its policy requiring the county be reimbursed for personal usage. The county paid approximately \$92,000 for cellular phone related charges. The Recorder User Fee Fund budget lists unrealistic expenditures, such as \$350,000 budgeted for records preservation when only \$6,032 was spent. At December 31, 2011, the Recorder User Fee Fund had an accumulated balance of over \$255,000. |
| Sheriff's Controls and Procedures | The Sheriff's bank account is not adequately reconciled, and several errors went undetected. After considering all identified errors and liabilities, the Sheriff's bank account was short \$5,206. Accounting duties are not adequately segregated, and travel costs are not adequately documented. Travel costs totaling \$6,205 for the Sheriff and a deputy to attend a conference in Fort Lauderdale, FL were not adequately documented, and, although county policy allows a \$35 per diem, the Sheriff reimburses his employees based upon the federal per diem rate, paying rates as high as \$53 per day. Travel advances are not accounted for and excess funds are not returned promptly. The Sheriff received a travel advance of \$1,449 to attend a trade show in Las Vegas, NV, but the unspent funds (\$438) were not returned for over a year, and a deputy took more than 16 months to submit an accounting of the \$1,000 advance he received. |

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| Prosecuting Attorney's Controls and Procedures | The Prosecuting Attorney's office should improve accounting controls and procedures. The bad check computer system allows receipt slips and checks to be post- or pre-dated, the bad check clerk is able to post adjustments without independent approval, and procedures to reconcile the balance of the bad check/restitution bank account are insufficient. |
| Computer Controls and County Assets | Most county computer system users are not required to periodically change their passwords, and unique user identifications are not required to access computers in the Prosecuting Attorney's office. The planning and zoning department does not prepare backups, the Collector does not store supplemental accounting data at an off-site or fire proof location, and neither the Collector nor the Prosecuting Attorney test their backup information. The County Clerk lacks adequate procedures to identify and safeguard county property. |
| Meetings and Records | Open meeting minutes did not always document the specific reasons, legal basis, or roll call vote for closing a meeting, and some closed meeting minutes were not available. |
| 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**.*

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| American Recovery and Reinvestment Act (Federal Stimulus) | <p>Stone County was awarded the following Federal Stimulus funds:</p> <p>A \$118,754 Edward Byrne Memorial Justice Assistance grant was received and expended for law enforcement equipment and vehicles.</p> <p>A \$33,633 Recovery STOP Violence Against Women Act Program grant was received and expended to fund a Crime Victim Advocate. The county continued to fund the position after the grant funds were expended.</p> <p>A \$113,284 Homeless Prevention and Rapid Re-Housing Program grant was awarded, \$71,795 of which was received and expended by the county for ongoing case management, financial assistance, and property inspections.</p> |
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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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Stone County

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THOMAS A. SCHWEICH

Missouri State Auditor

To the County Commission
and
Officeholders of Stone County

We have audited certain operations of Stone County in fulfillment of our duties under Section 29.230, RSMo. In addition, Daniel Jones and Associates, Certified Public Accountants, was engaged to audit the financial statements of Stone County for the 2 years ended December 31, 2010. The scope of our audit included, but was not necessarily limited to, the 2 years ended December 31, 2010. The objectives of our audit were to:

1. Evaluate the county's internal controls over significant management and financial functions.
2. Evaluate the county's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and operations, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the county's management and was not subjected to the procedures applied in our audit of the county.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures.

The accompanying Management Advisory Report presents our findings arising from our audit of Stone County.

A handwritten signature in black ink, reading "Thomas A. Schweich". The signature is fluid and cursive, with the first name "Thomas" and last name "Schweich" clearly legible, and a middle initial "A" in between.

Thomas A. Schweich
State Auditor

The following auditors participated in the preparation of this report:

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|-----------------------|----------------------------|
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Stone County

Management Advisory Report

State Auditor's Findings

1. County Sales Tax

The General Revenue Fund has not reimbursed the Road and Bridge Fund approximately \$200,000 for property tax reductions related to sales tax collections during 2009, 2010, and 2011. Additionally, property tax reduction amounts were not properly calculated and reported to the State Auditor's office.

Section 67.505, RSMo, requires the county to reduce property taxes for a percentage of sales taxes collected. Stone County voters enacted a one-half cent sales tax with a provision to reduce property taxes by 50 percent of sales taxes collected.

Annually Stone County certifies to the State Auditor's office the annual property tax levy including the amount the levy is reduced for sales tax collections, as well as any voluntary reductions. Each year the general revenue property tax levy is reduced to 13 cents and the road and bridge property tax levy is reduced to zero. Because reducing the general revenue property tax levy to 13 cents is not sufficient to compensate for 50 percent of the sales taxes collected, the county reports a portion of the road and bridge levy reduction as related to sales tax. Since revenues of the Road and Bridge Fund are required by Section 137.555, RSMo, to be used only for improving and maintaining county roads and bridges, the portion of the road and bridge property tax reduction that relates to the General Revenue Fund sales tax rollback should be reimbursed. However, in 2009 the County Commission discontinued transferring a portion of the general sales tax monies to the Road and Bridge Fund to compensate for the property tax reduction. As a result, our calculations indicate the General Revenue Fund owes the Road and Bridge Fund \$67,134, \$77,223, and \$55,406 for property tax reductions made in 2011, 2010, and 2009, respectively.

Further, the county does not perform the calculations to determine how much of the road and bridge property tax reduction is related to sales tax. Instead, each year the county reports the road and bridge property tax levy is voluntarily rolled back 2 cents and the balance of the reduction is related to sales taxes. Without properly calculating the property tax reduction related to sales tax revenue, the county cannot determine how much the General Revenue Fund owes the Road and Bridge Fund, and cannot properly report the reductions to the State Auditor's office.

To better document decisions regarding property tax levies and ensure the Road and Bridge Fund receives general sales tax monies equivalent to the property tax reduction, the County Commission should calculate how much of the Road and Bridge property tax levy reduction was related to sales tax, transfer \$199,763 from the General Revenue Fund to the Road and Bridge Fund, and ensure similar transfers are made in the future when the road and bridge property tax levy is reduced for sales tax purposes. Further, these



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Management Advisory Report - State Auditor's Findings

calculations should be used to accurately report sales tax reductions to the State Auditor's office.

Recommendation

The County Commission and County Clerk properly calculate and report sales tax reduction amounts, transfer \$199,763 to the Road and Bridge Fund, and ensure the Road and Bridge Fund receives general sales tax monies equivalent to the property tax reductions in the future.

Auditee's Response

The County Commission provided the following written response:

No taxpayer was overcharged or undercharged. The taxes were correctly assessed, collected, and deposited, but the necessary transfers were not made. We intend to reimburse the Road and Bridge Fund \$199,763 as recommended, although we do not know if we will have sufficient funds to make the entire reimbursement in the 2012 or 2013 budgets. Additionally, we will work with the County Clerk to ensure the county's levy is properly calculated and reported in the future. If applicable, we will ensure the Road and Bridge Fund receives general sales tax monies equivalent to the property tax reduction in the future.

The County Clerk provided the following written response:

Prior to submitting the county's 2012 levy I will contact the State Auditor's Office to further assist me with the calculations and reporting to ensure I properly report the sales tax rollback amounts.

2. Payroll and Related Matters

Compensatory time and leave procedures need improvement, and some county employees received compensation that was not properly reported and taxed. The county should review the classification of the Emergency Management Director as an independent contractor and review payroll transactions to reduce errors.

2.1 Compensatory time

Compensatory time earned by law enforcement officers is not calculated in accordance with the county personnel policy, and as a result, the county has incorrectly calculated compensatory time earned by law enforcement officers and may be paying more overtime to law enforcement officers than required. The county compensates law enforcement officers at time and a half for work hours in excess of 40 hours in a standard work week. The personnel policy indicates law enforcement personnel overtime compensation is awarded for hours worked in excess of 86 hours in a 2 week period and is based on the provisions of the Fair Labor Standards Act of 1938 (FLSA) that allow law enforcement personnel to be paid overtime on a "work period" basis.

2.2 Salaried employees

The county personnel policy does not address leave time earned by salaried employees, and records of vacation leave and sick leave earned, taken, and accumulated are not maintained for salaried employees. While this was



Stone County Management Advisory Report - State Auditor's Findings

addressed in our prior audit report, the County Commission has not taken action to resolve this issue. As a result, there is no documentation to support or justify paid time off taken by these employees.

Additionally, the County Clerk's office prepares and distributes payroll for salaried employees on the 15th of each month for the period ending the last day of the month. As a result, salaried employees are paid in advance for their services. In one instance, a salaried employee resigned on August 18, 2011, and the county had to obtain reimbursement for wages already paid through August 31, 2011.

To ensure vacation and sick leave taken by salaried employees is reasonable and equitable, the County Commission should consider a policy that defines the leave benefits provided to salaried employees, and documentation should be maintained of leave time taken to support amounts disbursed. The documentation should be prepared and signed by the employee, approved by the appropriate county official and County Commission, and filed with the County Clerk. In addition, paying county employees in advance of hours actually worked may lead to errors and the potential for employees to be over paid.

2.3 Payroll reporting, withholdings, and contracted payments

The county did not properly report wages, withhold taxes, or pay the employer's share of Social Security and Medicare on additional compensation paid to some personnel. Additionally, some payments made to contractors were not properly reported.

- Some law enforcement personnel were paid additional compensation (above budgeted salary amounts approved by the County Commission through the normal budgeting process) from the Sheriff's discretionary funds. The Sheriff authorized additional wage payments for eight law enforcement personnel totaling \$1,820 and \$2,120 in 2010 and 2009, respectively. The amounts paid represented wage increases promised by the Sheriff that were not included in the county budget. These amounts were not reported on the employees' W-2 forms, appropriate payroll taxes were not withheld, and the employer's share of payroll taxes were not paid.
- Some county employees received extra pay for working during elections. Payments totaling \$8,864 were made in 2010 and 2009. While these employees were paid an hourly wage in excess of their regular hourly wage, the compensation amounts were not calculated at time and a half for hours worked in excess of 40 hours per week. These amounts were not reported on the employees' W-2 forms, appropriate payroll taxes were not withheld, and the employer's share of payroll taxes were not paid.



Stone County Management Advisory Report - State Auditor's Findings

- As noted in our prior audit report, the county paid the Assistant Prosecuting Attorney a stipend totaling \$7,200 from the Prosecuting Attorney's Bad Check Fund for the 2 years ended December 31, 2010, that was not subject to payroll tax withholdings or reported on the employee's W-2 form, and the employer's share of payroll taxes were not paid. The county and Assistant Prosecuting Attorney entered into a written agreement in January 2007 for the provision of a monthly stipend to cover the additional cost of the county's family health insurance premium in addition to his salary compensation.
- The county considers off duty county law enforcement personnel providing tracking services for the 39th Judicial Circuit Drug Court as independent contractors. Payments totaling \$1,248 in 2010 and \$7,007 in 2009, were processed through the County Treasurer's office but were not reported or included in county employee wage amounts, and taxes were not withheld, matched by the drug court, or paid. By not considering these hours in conjunction with other reported county hours, overtime may not be calculated correctly.
- Some contracted payments for tracking services were not properly reported on Forms 1099-MISC. Drug court grant revenues are received and disbursed by the County Treasurer and other drug court revenues are accounted for by the Circuit Clerk. While individuals providing services for the drug court received Forms 1099-MISC from the county, only the payments made through the County Treasurer were reported. The Circuit Clerk paid additional contracted amounts totaling approximately \$4,500 in 2010 for the Drug Court that were not reported. In addition, the county failed to include contracted payments totaling \$1,905 paid by the county in 2010 in the amounts reported.

To ensure all employee compensation is properly reported and taxed, and overtime hours are properly calculated, all compensation should be paid through the normal county payroll process. The failure to properly report and tax all wages could result in penalty and interest charges assessed against the county. Further, to ensure amounts reported on Internal Revenue Service Forms 1099-MISC are complete and accurate, the County Clerk should include all compensation amounts paid by the County Treasurer and the Circuit Clerk.

2.4 Employment classification

The county considers the Emergency Management Director (EMD) to be an independent contractor; however, the county has not clearly documented why he qualifies as an independent contractor and does not maintain documentation of the work performed.

During 2009 and 2010, the county paid the EMD approximately \$10,000 annually without a written contract, time sheets, or other evidence to



Stone County Management Advisory Report - State Auditor's Findings

document the work performed. Additionally, payroll taxes were not withheld from or paid on the compensation. The EMD is paid monthly and is provided county equipment. In September 2011, the County Commission approved a written contract with the EMD which states the Director works at such times and places as he or the County Commission deems necessary. As a result, it would appear the EMD may be considered a county employee, meaning payments should be reported on Forms W-2 and payroll taxes withheld. The county did issue a 1099 for the amount paid.

Section 105.300, RSMo, defines an appointive officer or employee of a political subdivision as an employee for Social Security and Medicare tax purposes. For employees, the IRS requires employers to report compensation on W-2 forms and withhold and remit federal income taxes. Further, documentation of work performed is necessary to ensure the reasonableness of amounts paid.

2.5 Payroll controls

Payroll records are not adequately reviewed to ensure leave time used and compensatory time earned are properly recorded. Our review of a total of 26 biweekly time cards (for 6 employees), identified two instances where sick leave taken was not properly posted to leave records and one instance where compensatory time earned was not properly calculated and posted to the employee compensatory time balance. While two employees in the County Clerk's office are responsible for processing payroll transactions, no one performs a review of the information input into the payroll system.

Without an adequate review process, the county cannot ensure payroll records are in agreement, and errors are detected and corrected timely.

Recommendations

The County Commission:

- 2.1 Ensure compliance with the county overtime policy.
- 2.2 Consider adopting a policy that defines leave benefits provided to salaried employees, and require documentation be maintained of leave time taken. Additionally, the County Commission should discontinue compensating salaried employees in advance of receiving services.
- 2.3 Ensure all employee compensation is paid through the county's normal payroll process, properly taxed, and reported to the IRS. Additionally, the County Commission should work with the Associate Circuit Judge to determine the proper classification for off duty county law enforcement personnel working as trackers for the Drug Court, and ensure county issued Forms 1099-Misc include all payments for Drug Court contracted services.



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- 2.4 Ensure all persons hired by the county are clearly documented as employees or contract employees in compliance with IRS rules and regulations. In addition, the County Commission should ensure all compensation paid to employees is subject to payroll taxes and properly reported on W-2 forms, and documentation is maintained to support work performed.
- 2.5 Ensure payroll transactions are adequately reviewed for accuracy.

Auditee's Response

The County Commission provided the following written responses:

- 2.1 *Overtime for law enforcement personnel is now being correctly computed.*
- 2.2 *Records detailing leave benefits earned and used for salaried personnel will now be maintained. Although the recommendation of the State Auditor's office to discontinue paying salary employees in advance is well founded, there has only been one instance where reimbursement of wages was required for a salaried employee, and the county successfully received reimbursement. A change in salary payment dates will create a financial hardship on these employees, and the County Commission needs to be conscience of the financial obligations of these employees.*
- 2.3 *Procedures will be implemented to process all county employee compensation through the county's normal payroll process with the appropriate taxes withheld and reporting requirements met.*
- 2.4 *We will review the Emergency Management Director's contract and determine the employment status of this position.*
- 2.5 *We will request the County Clerk to develop procedures for payroll transactions to be reviewed to ensure accuracy.*

3. Property Tax System

As similarly noted in our prior audit reports, controls and procedures over the property tax system need improvement. Annual settlements prepared by the County Collector for the years ended February 28, 2011 and 2010, reported collections of approximately \$27.9 million and \$27.5 million, respectively.

3.1 Review of property taxes and account book

The County Commission and County Clerk do not adequately review the activities of the County Collector. While the County Clerk maintains files of tax aggregate abstracts, additions and abatements, and the County Collector's monthly settlements, the County Clerk does not use this information to create an account book or other record summarizing property tax transactions and changes. As a result, the County Clerk and the County



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Commission are unable to ensure the accuracy and completeness of the County Collector's monthly and annual settlements.

Section 51.150.1(2), RSMo, requires the County Clerk to maintain accounts with all persons chargeable with monies payable into the county treasury. An account book or other records that summarize all taxes charged to the County Collector, monthly collections, delinquent credits, abatements and additions, and protested amounts should be maintained by the County Clerk. Such records would help the County Clerk ensure the amount of taxes charged and credited to the County Collector each year is complete and accurate and could also be used by the County Clerk and County Commission to verify the County Collector's monthly and annual settlements. Such procedures are intended to establish checks and balances related to the collection of property taxes.

3.2 Tax books

The County Clerk does not prepare or verify the accuracy of the current or delinquent tax books for real and personal property. The County Collector extends and prints the current and back tax books and verifies the accuracy of the amounts to be collected. The County Collector is responsible for collecting property tax monies, and good internal controls require someone independent of that process be responsible for generating and testing the accuracy of the property tax books. Failure to perform reviews of the tax books by an independent person may result in errors or irregularities going undetected. A review of the tax books should include verification of individual entries in the tax books and recalculating total tax book charges.

Sections 137.290 and 140.050, RSMo, require the County Clerk to extend the current and delinquent tax books and charge the County Collector with the amount of taxes to be collected. If it is not feasible for the County Clerk to prepare the tax books, at a minimum, the accuracy of the tax books should be verified and approval of the tax book amounts to be charged to the County Collector should be documented.

3.3 Tax book changes

While the County Commission reviews and approves tax book abatements, the County Commission does not approve additions to the tax books or outlawed personal property taxes. Taxes totaling approximately \$380,000 and \$576,000 were added to the tax books during the years ended February 28, 2011 and 2010, respectively. Personal property taxes totaling approximately \$70,000 were outlawed and removed from the tax books during the year ended February 28, 2010, without the approval of the County Commission. As a result, changes to the amount of taxes the County Collector is charged with collecting are not properly monitored, and errors or irregularities could go undetected. Section 137.260, RSMo, requires the tax books only be changed by the County Clerk under order of the County Commission. No taxes were outlawed during the year ended February 28, 2011.



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3.4 Annual settlements

The County Collector's annual settlements did not include all monies collected and distributed, and some monies were reported on the annual settlement twice. Additionally, some Tax Maintenance Fund monies collected were not reported on the annual settlement, distributed to the County Treasurer, and deposited in the Tax Maintenance Fund.

Interest income earned on the Collector's various bank accounts totaling \$21,603 during the year ended February 28, 2011, was not reported on the annual settlement. Also, partial payments totaling approximately \$64,000 were reported in both taxes collected and in other fees collected on the annual settlements prepared for the years ended February 28, 2011 and 2010.

Additionally, Tax Maintenance Fund collections totaling approximately \$30,000 were not properly included on the Collector's annual settlements during the years ended February 28, 2011 and 2010. These monies were not distributed to the County Treasurer, but were placed in a separate checking account the Collector opened in September 2009. According to the Collector, she did not disburse these monies to the County Treasurer because she is saving them to be used for matching funds for an archive grant which she plans to apply for in the future. As of September 30, 2011, the account balance was \$37,805. The County Commission and County Treasurer were not aware these funds were held by the County Collector. These amounts were not included by the County Collector in the Tax Maintenance Fund budget and a separate budget was not prepared.

To help ensure the validity of tax book charges, collections, and credits, and to ensure the County Clerk and County Commission properly verify these amounts, it is imperative the County Collector file complete and accurate annual settlements. Additionally, Section 52.315, RSMo, requires the tax maintenance monies to be disbursed monthly for deposit to the Tax Maintenance Fund.

Recommendations

- 3.1 The County Commission and the County Clerk monitor property tax system activities and perform a thorough review of the County Collector's settlements. In addition, the County Clerk should maintain an account book with the County Collector.
- 3.2 The County Clerk prepare the current and delinquent tax books or, at a minimum, verify the accuracy of the current and delinquent tax books prior to charging the County Collector with the property tax amounts.
- 3.3 The County Commission establish proper controls over property taxes added and outlawed.



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- 3.4 The County Collector file complete and accurate annual settlements and disburse all tax maintenance monies to the County Treasurer for deposit to the Tax Maintenance Fund.

Auditee's Response

The County Commission provided the following written responses:

- 3.1 *We believe account book information is being compiled by the County Collector. As a result, we will request the County Clerk to work with the County Collector in maintaining an account book and ensuring its accuracy. We will initiate procedures to review the County Clerk's account book and compare it to the reports submitted by the Collector.*
- 3.3 *We will implement procedures to review tax book additions, as well as taxes outlawed.*

The County Clerk provided the following written response:

- 3.1 *Information for an account book is currently compiled by the County Collector. I will work with the County Collector in maintaining information for the account book and use the data when verifying the back tax books.*
- 3.2 *Tax books are printed in the Collector's Office, but procedures will be implemented to verify the tax books. Documentation of my review will be maintained.*

The County Collector provided the following written response:

- 3.4 *I will report all funds on annual settlements. Partial payments and bankruptcy payments received from citizens will not be reported on the annual settlement until funds are applied to property tax collections once paid in full. Funds for archive savings achieved through Tax Maintenance Fund fees will continue to accumulate in a separate fund in the collector's office. If funds are to be disbursed, then funds would be transferred to the regular Tax Maintenance Fund held by the County Treasurer for the County Treasurer to disburse to vendors. The funds will be reported as Tax Maintenance Archive Funds on the annual financial statement for Stone County.*

4. County Procedures

Procedures were not in place to monitor road monies paid to cities and villages, procedures over vehicle and fuel use need improvement, and the various county cellular phone contracts should be reviewed for efficiency. Additionally, a significant amount of funds are held in the Recorder User Fee Fund without an adequate plan for its use, and budgets prepared for this fund do not reflect realistic estimates.



Stone County Management Advisory Report - State Auditor's Findings

4.1 Contracts

Written contracts for the distribution of road sales tax monies to the various cities and villages in the county have not been updated since 1993, and the county does not monitor how the entities use these funds. During the 2 years ended December 31, 2010, road sales tax monies of \$76,100 were distributed based on the miles of roads within the entities at the time of the original agreement. The county has not requested and or received financial information from the entities regarding the use of the monies.

To ensure these monies are properly used for road related expenses, the county should establish formal procedures to monitor the use of monies paid to these entities and require financial reporting of how the funds are used. Additionally, contracts should be updated and renewed periodically to ensure the terms of the contract are still accurate.

4.2 Vehicle and fuel use

Improvement is needed in the controls and procedures over county vehicles and fuel use. Accounting records indicate bulk fuel purchases totaling approximately \$403,000 and \$360,000 were made in 2010 and 2009, respectively.

- The county maintains nine bulk fuel tanks at three road and bridge barn locations in the county. The fuel tanks are metered and gallons of fuel pumped are recorded on fuel use logs. While these logs are reviewed monthly by the County Commission, the total amount of fuel pumped is not reconciled to fuel purchases.
- The county maintains two bulk fuel tanks for use by the Sheriff's Department. The fuel tanks are metered and gallons of fuel pumped are recorded on fuel use logs. However, these fuel use logs are not reviewed or used to reconcile fuel use to fuel purchases. According to the Sheriff's clerk, she only receives and files the logs.

Procedures for reviewing fuel use and reconciling use to fuel purchased and on hand are necessary to ensure the reasonableness and propriety of fuel use and disbursements. The failure to account for fuel purchases could result in loss, theft, and misuse going undetected.

4.3 Cellular phones

The County needs to evaluate the various ways cellular phone service is provided to county employees and ensure charges for personal use of county provided phones is reimbursed in accordance with county policy.

During 2009 and 2010, the county paid a total of approximately \$92,000 for cellular phone related charges. The county provides 44 cellular phones to officials and employees, and 20 employees are paid a cellular phone allowance ranging from \$20 to \$60 per month for using their personal cellular phones for county business. Various county officials have different cellular phone plans with individual monthly phone charges ranging from \$30 to \$100 per month. The County Commission has not reviewed the



Stone County Management Advisory Report - State Auditor's Findings

various plans to determine if combining the plans would be more cost efficient.

Additionally, some county officials and employees indicated they do not have a personal cellular phone and use the county owned cellular phones more for personal use than for business purposes. While the county's cellular phone policy requires additional charges for personal use be reimbursed to the county, the County Treasurer indicated she did not receive any employee reimbursements during 2009 and 2010. Our review noted numerous instances of picture messaging and ringtone charges that would appear to be personal in nature. Further, no supporting documentation was obtained from employees for some cellular phone allowances paid.

To ensure the cost of cellular phone service is reasonable, the County Commission should review the various county plans and consolidate plans to reduce costs. Additionally, personal charges on county cellular phones bills should be reimbursed in accordance with county policy.

4.4 Recorder User Fee Fund

Budget documents prepared by the Recorder of Deeds for the Recorder User Fee Fund do not properly reflect the anticipated ending cash balance, and the Recorder does not have an adequate plan for the funds accumulated.

The Recorder budgeted to spend an estimated \$350,000 for records preservation and \$55,000 for office equipment purchases for the 2 years ended December 31, 2011. However, only minimal purchases were made with actual expenditures for record preservation totaling \$6,032 and office equipment purchases totaling \$153 for the same period, resulting in significant over budgeting of disbursements and an unreasonable estimate of the ending cash balance. The cash balance of the Recorder User Fee Fund has accumulated from approximately \$194,000 in 2009 to over \$255,000 at December 31, 2011. The practice of routinely budgeting to spend significantly more resources than truly intended decreases the effectiveness of the budget as a control over disbursements.

The Recorder of Deeds should work with the County Commission to review the fund balance and develop a plan to utilize the funds as allowed by Section 59.319, RSMo. For budgets to be of maximum assistance to the county and to the general public, amounts should be more reasonably estimated.

Recommendations

The County Commission:

- 4.1 Establish procedures to monitor the use of the road sales tax monies paid to cities and villages, and periodically update contracts.



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- 4.2 And Sheriff require fuel use logs be reviewed for accuracy and reconciled to fuel purchases and investigate significant discrepancies.
- 4.3 Review the various county cellular phone plans and consolidate some plans to reduce costs. Additionally, the County Commission should ensure personal charges on county cellular phone bills are reimbursed in accordance with county policy.
- 4.4 And Recorder of Deeds establish reasonable estimates for disbursements, review the Recorder User Fee Fund balance, and develop a plan to utilize the funds as allowed by state law.

Auditee's Response

The County Commission provided the following written responses:

- 4.1 *We will review the contracts and request the cities and villages provide an accounting for the use of these monies.*
- 4.2 *We will improve current procedures to adequately review the county's fuel purchases, and request the Sheriff provide copies of his fuel logs to the County Clerk, whose personnel will reconcile fuel use to fuel purchases. We will request that the County Clerk present the reconciliations to the County Commission on a monthly basis.*
- 4.3 *The County's communications dependency on landline-based phones and faxes has lessened and use of cell phones and tablets has increased. In some County offices landline phone costs have decreased. Verizon's 2009 purchase of Alltel, the County's cell provider, required that the County incur costs for replacing obsolete cell phones.*

In 2011 the County Clerk began tracking and categorizing individual cell phone use. The County Commission is seeking alternatives to reduce the County's cell phone expenses. We will discuss cell phone use with the various county officials. We agree cellular phone services currently maintained by some of the county employees and officials may not be necessary. We will review to determine if providing monthly allowances to some county employees and officials would be more cost effective. County personnel have recently contacted the cellular phone provider and the provider is not willing to work with the county to provide better rates for a consolidated plan. We will review the county policy and encourage county officials to require employees to reimburse for personal charges on the county's bill.



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4.4 *The County Commission will work with the County Recorder on developing a plan to utilize the funds.*

The Sheriff provided the following written response:

4.2 *Procedures will be implemented to review the Sheriff Department's fuel purchases.*

The Recorder provided the following written response:

4.4 *It was the intent of the Recorder's Office to spend all budgeted funds for imaging of old county documents, but due to other project delays, the back imaging project is now scheduled for the current budget year. This project will expend a large amount of the excess in this fund.*

5. Sheriff's Controls and Procedures

5.1 Bank reconciliations and liabilities

The lack of proper reconciliation procedures over the Sheriff's bank account allowed various errors and a shortage of \$5,206 to go undetected. Duties are not adequately segregated, and travel costs are not accounted for properly.

Adequate reconciliation procedures are not performed on the Sheriff's bank account resulting in several deposit and disbursement errors not being identified timely. While bank statements are reviewed to ensure checks and deposits clear, the checkbook balance is not reconciled to the bank statement, and a list of liabilities is not prepared and compared to the account balance. At our request, a Sheriff Department employee compared accounting records to bank records from September 2009 through May 2011. Errors identified include the following:

- Inmate Social Security payments totaling \$3,800 direct deposited into the Sheriff's account between January 2010 and May 2011 were not receipted into the accounting records or disbursed to the County Treasurer. These payments remain in the bank account and are considered liabilities.
- A \$500 disbursement was made in March 2010 to a municipal court for a cash bond that was later determined to be a surety bond. The municipal court had disbursed the funds and would not reimburse the county for the overpayment.
- Cash bonds totaling \$255 received in January 2010 were not disbursed to the court.
- Disbursements to the County Treasurer were not made monthly and at May 31, 2011, fees for April 2011 totaling \$20,602 had not been disbursed. According to the Sheriff's bookkeeper, fees were not turned



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over monthly because the bank account was short and she did not want to write an insufficient funds check.

After all identified errors were considered, the Sheriff's employee identified the bank account had a shortage of \$5,206 when compared to liabilities. Similar to shortages identified during prior audits, the Sheriff indicated additional monies would be transferred from the Sheriff's Civil Fee Fund to the Sheriff's bank account to correct the shortage in the account and ensure sufficient cash is available to pay all liabilities. While the transfer will make up for the shortage, it may not be an appropriate use of the Sheriff's Civil Fee Fund monies, and will not address the cause of the shortage.

To ensure records are in balance, errors are detected and corrected on a timely basis, and sufficient cash is available for the payment of all liabilities, adequate reconciliations of accounting records and bank statements should be performed, and monthly lists of liabilities should be prepared and reconciled to cash balances. Such procedures are necessary to ensure monies are properly disbursed to individuals and/or entities for which the monies were collected. Further, Section 50.370, RSMo, requires every county official who receives fees for official services to pay such monies monthly to the County Treasurer.

5.2 Segregation of duties

Accounting duties are not adequately segregated. The bookkeeper is responsible for receiving, depositing, and disbursing all monies. While the Sheriff reviews monthly reports and the criminal data technician reviews bank statements for clearing of checks and deposits, these procedures were not adequate to identify the errors and shortage noted above.

Proper segregation of duties is necessary to ensure all transactions are accounted for properly and assets are adequately safeguarded. If proper segregation of duties cannot be achieved, the Sheriff should implement a documented independent or supervisory review to ensure the bank records are in agreement with the accounting records.

5.3 Travel costs

The Sheriff's department does not have adequate supporting documentation, as required by the county travel reimbursement policy, for some travel related disbursements, and advance travel payments made to law enforcement personnel are not reconciled in a timely manner at the conclusion of the related travel. Additionally, the daily per diem rate approved by the Sheriff and paid from the Sheriff's Civil Fee Fund was above the rate allowed in the county policy. Law enforcement personnel attend numerous trainings as a condition of Peace Officer Standards and Training (POST) requirements in addition to travel related to law enforcement duties throughout the year.



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- Adequate documentation was not available to support \$6,205 paid from the Sheriff's Civil Fee Fund for travel and related costs for the Sheriff and a deputy to attend a 5 day National Sheriff's Association conference in Fort Lauderdale, Florida in 2009. No documentation was available to support the costs paid in advance for air fare (\$840), lodging (\$3,571), or car rental (\$800) for both attendees. Additional costs include the per diem (\$994) discussed below.
- County policy allows a per diem of up to \$35 per day; however, the amount paid from the Sheriff's Civil Fee Fund appears to exceed this amount. The Sheriff indicated he uses the federal per diem rate, and paid rates as high as \$53 per day. Additionally, the rate paid is not always documented. For example, it is not clear how the \$994 per diem paid to the Sheriff (\$524) and a deputy (\$470) for the Fort Lauderdale, Florida conference discussed above was calculated.
- Supporting documentation and funds remaining from travel advances paid to the Sheriff and his employees are not accounted for and returned to the County Treasurer timely. For example, a travel advance of \$1,449 was paid from the Sheriff's Civil Fee Fund to the Sheriff to attend a 4 day Shooting, Hunting, and Outdoor Trade Show in January 2010 in Las Vegas, Nevada. Unspent travel funds totaling \$438 were not returned to the County Treasurer until February 2011. Additionally, a deputy received a \$1,000 travel advance in June 2009, but an accounting of funds was not submitted until November 2010.

To ensure travel related costs are reasonable and appropriate, documentation should be maintained of all costs. Additionally, timely reconciliations of travel advances to actual travel costs are necessary to ensure disbursements are for proper purposes and all cash advances are accounted for properly.

Recommendations

The Sheriff:

- 5.1 Properly reconcile accounting records to monthly bank statements, prepare monthly lists of liabilities, reconcile bank account balances to liabilities monthly, and ensure any differences between accounting records and reconciliations are investigated and resolved. Additionally, the Sheriff should ensure monies are disbursed to the County Treasurer monthly.
- 5.2. Adequately segregate accounting duties to the extent possible or ensure supervisory reviews of accounting records are performed and documented.



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- 5.3 Ensure all travel reimbursement amounts are in accordance with county policy and are supported by adequate documentation. Additionally, advance travel payments should be reconciled with actual travel costs in a timely manner.

Auditee's Response

The Sheriff provided the following written responses:

- 5.1 *In November 2011, we opened a new account and we are now balancing monthly, including disbursing funds to the County Treasurer monthly. The old account was closed and \$4,329 was transferred from the Sheriff's Revolving Fee Fund to the old account to balance.*
- 5.2 *We have implemented procedures to properly segregate accounting duties.*
- 5.3 *Documentation was maintained for the 2009 trip to Florida, but was not located during the audit. Documentation has been maintained for 2010 and 2011 travel expenses and all travel advancements have now been accounted for. There have been some instances of remaining funds not being returned to the county treasury timely due to the increased workload of the department, but in these instances, all funds were secured until transmitted to the County Treasurer. The County Commission does not provide funds out of the General Revenue Fund for law enforcement training, travel, per diem or additional expenses for officers. These expenses are paid from the Sheriff's discretionary funds.*

6. Prosecuting Attorney's Controls and Procedures

Some weaknesses exist in accounting controls and procedures in the Prosecuting Attorney's office. The Prosecuting Attorney's office collects bad check restitution and related fees, court-ordered restitution, and delinquent taxes.

6.1 Bad check computer controls

The computerized bad check system allows the user to change the date of receipt slips or checks and allows for these documents to be post- or pre-dated. We noted some receipt slips and one check were not dated in sequential order.

To properly account for all monies received and disbursed, all receipt slips and checks should be dated in sequential order. To prevent changes from being made to dates of receipt slips and checks, consideration should be given to contacting the software programmer to add control features to the bad check program to prevent these changes.



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6.2 Adjustments

The bad check clerk has the ability to post adjustments to the computer system without obtaining independent approval. The bad check clerk is also responsible for receiving, recording, and depositing bad check monies received. Several adjustments were made to bad check defendant accounts to remove amounts due from the system. Reasons noted with the adjustment entry included defendant incarcerated or defendant paid vendor directly. Approval to make adjustments in the accounting system was not documented.

To ensure the validity and propriety of all adjustments, someone independent of receipting and recording functions should review and approve all adjustments.

6.3 Reconciliations and liabilities

Procedures to reconcile the balance of the bad check/restitution bank account are not sufficient. Bank reconciliations performed are not complete, and only transactions that have cleared the bank are considered. While outstanding deposits and checks are identified, reconciliations are not performed between book and bank balances. The bad check clerk disburses all money received monthly and believed the only monies remaining in the bank account were the accumulated interest. Using the various reports the bad check clerk regularly generates and the bank statements, we determined identified liabilities exceeded the cash balance by \$382 at June 30, 2011. The bad check clerk was unsure what caused the shortage.

Without performing a complete bank reconciliation, there is less likelihood errors will be identified and the ability to both identify liabilities and resolve errors is diminished. Such procedures are necessary to ensure monies are properly disbursed.

Recommendations

The Prosecuting Attorney:

- 6.1 Ensure dates of receipt slips and checks are in sequential order, and consider contacting the software programmer to add control features to prevent date changes.
- 6.2 Require supervisory review and approval for accounting adjustments and waivers, and retain adequate documentation to support all adjustments.
- 6.3 Ensure complete monthly bank reconciliations are prepared and determine the cause of the \$382 shortage.

Auditee's Response

The Prosecuting Attorney provided the following written responses:

- 6.1 *We have contacted the software company and stronger computer controls for document dates will be added.*



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- 6.2 *Procedures will be implemented to have an independent approval for adjustments and waivers, along with adequate documentation of the transaction and approval.*
- 6.3 *Monthly bank reconciliations will be prepared. We believe the shortage could be related to separate bank accounts for cash and check depositing in accordance with the county's depository agreement. We are considering implementing different procedures to aid us in tracking these deposits.*

7. Computer Controls and County Assets

Controls over computer systems and assets are not sufficient for proper accountability and to prevent unauthorized access.

7.1 User identifications and passwords

Passwords for most county computer systems are not changed on a periodic basis to ensure confidentiality. In addition, unique user identifications are not required to log on to computers in the Prosecuting Attorney's office.

The lack of an effective system of user identifications and passwords may allow unauthorized access and/or changes to the system. To control access, a unique user identification and password should be assigned to each user of a system. These passwords should be kept confidential and changed periodically to help limit unauthorized access to computer files.

7.2 Computer backups

Data backup procedures are not adequate. Backups are not prepared by the planning and zoning department. The Collector does not store her supplemental accounting data backups at an off-site or fire proof location. Additionally, the Collector and Prosecuting Attorney do not test their backup information.

Failure to store computer backup data at a secure off-site location results in the backup data being susceptible to the same damage as the data on the computer. In addition, periodic testing of backup data is necessary to help prevent loss of information and ensure all essential county information and computer systems can be recovered following a disaster or computer failure.

7.3 Property records

The County Clerk does not have adequate procedures in place to identify property purchases and dispositions throughout the year, and county property records have not been updated for several years. In addition, physical inventories of county property are not performed by county officials and updated county property lists are not turned over to the County Clerk.

Section 49.093, RSMo, requires counties to account for personal property costing \$1,000 or more, assigns responsibilities to each county department officer, and describes details to be provided in inventory records. Adequate county property records and procedures are necessary to ensure effective



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internal controls, meet statutory requirements, and provide a basis for determining proper insurance coverage. These records should be updated for any property additions and approved dispositions as they occur. Physical inventories, proper tagging of county property items, and periodic comparisons of inventories to overall county property records are necessary to evaluate the accuracy of records, and deter and detect theft.

Similar conditions were noted in our prior report.

Recommendations

The County Commission:

- 7.1 Require unique user identifications for all employees who have access to county computer systems, and change passwords periodically.
- 7.2 Work with county officials to ensure backup data is stored in a secure off-site location and tested on a regular, predefined basis.
- 7.3 And County Clerk implement procedures for tracking and tagging capital asset purchases throughout the year and work with other county officials to ensure a complete and accurate inventory is performed annually.

Auditee's Response

The County Commission provided the following written responses:

- 7.1 *We will work with county officials to implement a county policy for stronger computer controls.*
- 7.2 *We will work with county officials to review the county's current computer security and backup procedures and a policy will be implemented.*
- 7.3 *The County Clerk has indicated that she has now implemented procedures to monitor the county's assets. We will work with the Clerk to ensure inventories are performed annually.*

The County Clerk provided the following written response:

- 7.3 *My office now has procedures in place to track county asset inventory as well as asset purchases to ensure all new assets are properly tagged.*

8. Meetings and Records

Some concerns were identified regarding minutes maintained by the county.

- Open meeting minutes did not always document specific reasons for closing the meeting or the specific section of law that allows for a



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closed meeting, and the roll call vote to close meetings was not documented in the open minutes.

- Closed meeting minutes were not available for two of the nine closed meetings held between January 1, 2010, and July 31, 2011.

The Sunshine Law, Chapter 610, RSMo, requires governmental bodies to prepare and maintain minutes of open and closed meetings, and requires records of votes, including roll call votes before closing a meeting. Additionally, the Sunshine Law requires open minutes document the reason for closing a meeting and limits discussions in closed meetings to only those specifically allowed by law.

Recommendation

The County Commission ensure minutes are prepared and comply with state law regarding closed meetings.

Auditee's Response

The County Commission provided the following written response:

This recommendation has been implemented.

Stone County

Organization and Statistical Information

Stone County is a county-organized, third-class county. The county seat is Galena.

Stone County's government is composed of a three-member county commission and separate elected officials performing various tasks. All elected officials serve 4-year terms. The county commission has mainly administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintaining county roads and bridges, and performing miscellaneous duties not handled by other county officials. Principal functions of these other officials relate to law enforcement, property assessment, property tax collections, conduct of elections, and maintenance of financial and other records important to the county's citizens. The county employed 153 full-time employees and 4 part-time employees on December 31, 2010.

In addition, county operations include a County Highway Commission, Planning and Zoning Board, Senior Citizens' Services Board, a Law Enforcement Restitution Board, and neighborhood improvement districts (NIDs).

Elected Officials

The elected officials and their compensation paid for the year ended December 31 (except as noted) are indicated below:

| Officeholder | 2011 | 2010 |
|---|--------|---------|
| Dennis Wood, Presiding Commissioner | \$ | 36,455 |
| Kenneth Booth, Associate Commissioner | | 34,155 |
| Jerry Dodd, Associate Commissioner | | 34,155 |
| Amy Jo Larson, Recorder of Deeds | | 51,750 |
| Judy Berkstresser, County Clerk | | 51,750 |
| Matt Selby, Prosecuting Attorney | | 109,366 |
| Richard Hill, Sheriff | | 57,500 |
| Kristi Stephens, County Treasurer | | 51,750 |
| Rick Stumpff, County Coroner | | 18,400 |
| Glenda Wendy Metcalf, Public Administrator | | 51,750 |
| Vicki A. May, County Collector, year ended February 28 (29), | 51,750 | |
| Brad Hudson, County Assessor, year ended August 31, | | 51,750 |
| Rick Kemp, County Surveyor (1) | | 0 |

(1) Compensation on a fee basis.

Financing Arrangements

The county issued refunding certificates of participation series 2009 for \$3.69 million for the purpose of refinancing 1998 certificates of participation of \$2.155 million and 2000 Black Oak Mountain Resort NID



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bonds of \$1.710 million. Principal payments are due on December 1 annually and interest payments are due June 1 and December 1 semi-annually with annual interest rates varying from 3.00 to 4.10 percent. At December 31, 2010, the principal balance was \$3,565,000.

**Neighborhood Improvement
District (NID) Assessment**

Although the special assessments levied for the Black Oak Mountain Resort NID were sufficient to pay the debt service, significant delinquencies in special assessment collections for the last several years have resulted in the county supplementing funds to cover bond payments. The unpaid balance of the bonded indebtedness at December 31, 2010, is approximately \$1.6 million. The amount the county pays varies annually but has averaged approximately \$72,000 per year since 2003. The County Treasurer tracks the balance owed to the county by the Black Oak Mountain Resort NID and as of December 31, 2010, the amount owed to the county is \$580,499. The county continues to work with legal counsel to recover these funds.

**American Recovery and
Reinvestment Act 2009
(Federal Stimulus)**

According to county personnel, the county was awarded the following American Recovery and Reinvestment Act of 2009 funding during the 2 years ended December 31, 2010:

A \$118,754 Edward Byrne Memorial Justice Assistance grant was awarded by the U.S. Department of Justice for law enforcement equipment and vehicles. During the 2 years ended December 31, 2010, \$118,754 was received and expended by the county related to this grant. The county expended \$63,862 for three law enforcement vehicles and \$54,892 for a computer and other law enforcement equipment.

A \$33,633 Recovery STOP Violence Against Women Act Program grant was awarded by the Missouri Department of Public Safety for payroll costs for a Crime Victim Advocate. During the 2 years ended December 31, 2010, \$33,633 was received and expended by the county related to this grant. After grant funds were utilized, the county continued to fund the victim advocate position.

A \$113,284 Homeless Prevention and Rapid Re-Housing Program grant was awarded by the Missouri Department of Social Services for ongoing case management, financial assistance, and property inspections. During the 2 years ended December 31, 2010, \$71,795 was received and expended by the county through a subgrantee related to this grant.