



Thomas A. Schweich
Missouri State Auditor

New Madrid County Sheriff



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Thomas A. Schweich
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the New Madrid County Sheriff

Missing Monies

The audit found \$79,766 missing, and at least another \$2,900 of concealed carry weapon (CCW) fees appears to be missing. Problems with CCW records indicate additional fees could be missing. Weaknesses in internal controls and record-keeping procedures allowed these monies to go missing and remain undetected for a significant period of time. Audit staff identified discrepancies between accounting and deposit records and determined monies were missing. We notified the Sheriff of our concerns, and he contacted the Missouri State Highway Patrol to investigate. A commissioned Sheriff's Deputy, who acted as the office manager, was placed on administrative leave, terminated her employment, and was charged with felony theft. The county recently received \$45,000 in restitution for a portion of the missing monies.

Accounting Controls and Procedures

The Sheriff does not adequately segregate accounting duties or provide adequate supervision of financial functions and records, and controls and procedures over receipting and depositing monies are not sufficient. The Deputy was primarily responsible for all accounting duties, including receiving monies, recording transactions, maintaining accounting records, making deposits, transmitting and disbursing monies, and preparing bank reconciliations. The Deputy was an approved signer on the Sheriff bank accounts, which required only one signature, and the Sheriff or other office staff did not compare the composition of monies received to the composition of monies transmitted or deposited. The Deputy did not issue receipt slips for some monies received, the method of payment was not recorded on receipt slips, and the Deputy recorded receipt slip entries that represented a combination of multiple payments received. The Deputy did not deposit receipts intact or timely or include an itemized listing of cash, checks, and money orders on the deposit slips. Jail personnel did not always issue bond receipt slips in numerical sequence and did not retain original copies of some voided and skipped receipt slips. The Deputy did not maintain records to account for all CCW renewal monies received, did not account for the numerical sequence of CCW applications, and did not reconcile applications to CCW receipt slips and deposits. The Sheriff's office had not disbursed CCW fees collected from March 2004 to February 2013 to the County Treasurer, and these funds were not budgeted or reported to the County Commission. The Sheriff's office does not track civil and criminal process papers served or reconcile papers served to monies received. The Deputy only remitted approximately 10 percent of the total recorded process fees and mileage collected to the County Treasurer for Deputy Sheriff Salary Supplementation Fund fees instead of the \$10 collected for each civil paper served. The Sheriff lacks physical controls over monies received, blank checks, and signature stamps. Bond monies were kept in an unlocked safe, other monies and blank checks were kept in an unlocked desk drawer, and the Deputy and the secretary each had a signature stamp of the Sheriff, which was not secured.

Sheriff's Office Procedures

The Sheriff maintains the Federal Forfeiture Fund outside the county treasury, which is not authorized by state law, did not prepare a budget for the fund, and did not submit required reports. The county charges cities \$15 a day to house prisoners, but it has not performed a calculation of daily prisoner costs to ensure the billing rate is sufficient to recover all costs. The Sheriff and County Commission have not entered into written agreements with surrounding counties and cities for the board of prisoners, and the Sheriff does not maintain a list of amounts billed, collected, or owed, or otherwise track billed amounts to ensure payment is received. The Sheriff's office did not submit inmate transportation reimbursements requests to the Department of Corrections for the 2 years ended December 31, 2012, until audit staff made inquiries. The county subsequently received \$50,049 for these claims.

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

*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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New Madrid County Sheriff

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THOMAS A. SCHWEICH

Missouri State Auditor

To the County Commission
and
Sheriff of New Madrid County

We have audited the Sheriff of New Madrid County. During our audit of certain operations of New Madrid County in fulfillment of our duties under Section 29.230, RSMo, we determined monies were missing in the Sheriff's office. The scope of our audit of the Sheriff included, but was not necessarily limited to January 1, 2012, through April 3, 2013. The objectives of our audit were to:

1. Evaluate the Sheriff's internal controls over significant management and financial functions.
2. Evaluate the Sheriff's compliance with certain legal provisions.
3. Determine the extent of monies missing from the Sheriff's office.

Our methodology included reviewing 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 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 Sheriff.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) missing monies totaling at least \$79,766. The accompanying Management Advisory Report presents our findings arising from our audit of New Madrid County Sheriff.

An audit of certain operations of New Madrid County, fulfilling our obligations under Section 29.230, RSMo, is still in progress, and any additional findings and recommendations will be included in the subsequent report.

A handwritten signature in black ink that reads "Thomas A. Schweich". The signature is fluid and cursive, with the first name "Thomas" and last name "Schweich" clearly legible.

Thomas A. Schweich
State Auditor

The following auditors participated in the preparation of this report:

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New Madrid County Sheriff

Management Advisory Report

State Auditor's Findings

1. Missing Monies

This audit identified \$79,766 of recorded cash receipts that were not deposited between November 1, 2003, and April 3, 2013. In addition, at least \$2,900 of concealed carry weapon (CCW) fees is likely to be missing for the period December 1, 2011, to April 3, 2013. Problems with CCW records indicate additional fees could be missing for the period March 2004 to April 2013.

Weaknesses in internal controls and record-keeping procedures of the Sheriff's office, as noted throughout this report, allowed these missing monies to occur and go undetected for a significant period of time.

In March 2013, audit procedures identified discrepancies between accounting and deposit records, and we determined monies were missing. We notified the Sheriff of our concerns on April 3, 2013, and he contacted the Missouri State Highway Patrol to investigate possible missing monies. Deborah L. Cowan, a commissioned Sheriff's Deputy, was placed on administrative leave on April 3, 2013, terminated her employment on April 23, 2013, and was charged with felony theft/stealing charges on July 30, 2013. Ms. Cowan was primarily responsible for all record-keeping duties, acted as the office manager, and is referred to as Deputy throughout this report. On October 22, 2013, the county received \$45,000 in restitution for a portion of the missing monies.

As stated in the State Auditor's Report, the scope of our audit included, but was not necessarily limited to the period January 1, 2012, through April 3, 2013. After identification of possible missing monies and the method used to perpetrate and conceal the theft, we also applied limited procedures to receipts for the period November 2003 through December 2011 solely for the purpose of quantifying missing monies.

Unrecorded and undeposited receipts

Cash receipts totaling \$79,766 recorded on one-write receipt slips issued by the Deputy were not deposited between November 1, 2003, and April 3, 2013. Bond receipts are typically paid in cash, civil and criminal process fees are typically paid by check, and CCW fees are paid by cash, check, or money order.

The Deputy did not deposit some cash received that was recorded on receipt slips. We reviewed all deposits into the Sheriff's fee account from November 1, 2003, to April 3, 2013. For 119 of those deposits, total cash deposited was less than cash recorded in the receipt records while the total amount of checks deposited was more than checks recorded in the receipt records. Unrecorded checks received were substituted into these deposits for the recorded cash receipts not deposited.



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The Supporting Documentation for Undeposited Receipts section at the end of this report provides details regarding the missing monies between November 1, 2003, and April 3, 2013.

Recommendation

The Sheriff take necessary action to recover the missing monies and continue to work with law enforcement authorities regarding any criminal prosecution.

Auditee's Response

The Sheriff provided the following written response:

The investigation was turned over to the Missouri State Highway Patrol. The deputy has been criminally charged and is currently being prosecuted.

2. Accounting Controls and Procedures

Significant weaknesses exist in accounting controls and record-keeping procedures in the Sheriff's office. According to accounting records, the Sheriff's office collected approximately \$128,000 during the year ended December 31, 2012.

2.1 Segregation of duties and supervisory review

The Sheriff does not adequately segregate accounting duties or provide adequate oversight of financial functions and records. The Deputy was primarily responsible for all accounting duties, including receiving monies, recording transactions, maintaining accounting records, making deposits, transmitting and disbursing monies, and preparing month-end bank reconciliations for the two bank accounts (fee account and federal forfeiture account) held by the Sheriff's office. Additionally, the Deputy was an approved signer on Sheriff bank accounts and only one signature was required. The Sheriff or other office staff did not perform a comparison of the composition of monies received to the composition of monies transmitted or deposited. As discussed in section 2.2, the receipt and deposit records did not provide sufficient details to facilitate this comparison.

Proper segregation of duties helps ensure transactions are accounted for properly and assets are adequately safeguarded. If proper segregation of duties cannot be achieved, the Sheriff should implement an adequate documented independent or supervisory review of the accounting records.

2.2 Receipting and depositing

Controls and procedures over receipting and depositing monies are not sufficient. As a result, there is no assurance all monies received are deposited, and as noted in MAR finding number 1, some monies received were not deposited into the Sheriff's fee account.

- The Deputy did not issue one-write receipt slips for some monies received, and the method of payment (cash, check, or money order) was not recorded on either the bond or one-write receipt slips and reconciled to deposits. Additionally, the Deputy did not issue one-write receipt



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slips immediately upon receipt of monies and some one-write receipt entries represented a combination of multiple payments received, not individual payments received. The Deputy issued one-write receipts slips at the end of the month for groups of civil and criminal process checks received.

The majority of bond monies received were typically paid in cash from individuals arrested and processed at the county jail. Other bond monies received were from individuals and were paid by cashier's check, money orders, or personal check. Civil and criminal process fees were typically paid by check by attorneys (primarily), courts, other counties, banks, and individuals. CCW permit fees were paid by individuals using cash, check, or money order.

- The Deputy did not deposit receipts intact or timely. Receipts collected each month during the year ended December 31, 2012, were not deposited until the following month, and some cash receipts were not deposited and are missing.
- The Deputy did not include an itemized listing of cash, checks, and money orders on the deposit slips.

The weaknesses described above allowed the Deputy to conceal cash shortages in deposits.

Properly receipting and recording payments, recording the method of payment, preparing itemized deposit slips, and depositing intact and timely are necessary to ensure receipts are adequately safeguarded and to reduce the risk of loss, theft, or misuse of funds going undetected.

2.3 Bond monies

Controls and procedures for receipting and recording bond monies are not sufficient. Bond monies were typically collected by deputies or jailers, who issue bond receipt slips. These monies were transmitted to the Deputy for processing. Prior to March 2013, New Madrid County bond receipts were transmitted by the Deputy to the Circuit Court and were not recorded in monthly accounting records. Bond monies collected for other political subdivisions were re-receipted by the Deputy in the one-write receipt book and deposited into the Sheriff's fee account for disbursement.

Jail personnel did not always issue bond receipt slips in numerical sequence, and original copies of some voided and skipped receipt slips were not retained. Nineteen bond receipt slips were issued out of sequence during the period January 1, 2012, through February 28, 2013. Additionally, bond forms used by the Sheriff's office are not prenumbered and copies of bond forms issued are not always retained. Further, documentation was not maintained to support the transmittal of bond monies from deputies and



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jailers to the Deputy, who was responsible for record-keeping duties, or to the New Madrid County Circuit Court.

To reduce the risk of loss, theft, or misuse of bond monies, and to provide assurance all bond monies are accounted for properly, procedures to account for bonds should be improved.

2.4 Concealed carry weapon fees

The Deputy did not maintain records to account for all CCW renewal monies received. In addition, the Deputy did not account for the numerical sequence of CCW initial applications or reconcile the applications to CCW receipt slips and deposits. Further, the Deputy only recorded \$50 as received on one-write receipt slips for some initial CCW applications when it was the Sheriff's policy to charge \$100. Section 571.101, RSMo, allows the Sheriff to charge a non-refundable fee of up to \$100 for processing an initial CCW application and a fee up to \$50 for processing a renewal CCW application every 3 years, with that fee to be paid to the treasury of the county to the credit of the Sheriff's Revolving Fund.

As a result of the poor CCW accounting records maintained, additional monies could be missing but cannot be readily determined. The Sheriff's office utilizes a computerized law enforcement system to document daily law enforcement activities including CCW issuance and renewal information. CCW information documented in this system was determined incomplete; however, based on our review of CCW information documented in the system, it appears at least 4 initial CCW applications (\$400) and 50 renewal applications (\$2,500) may have been issued, but were not receipted or deposited during the period December 1, 2011, through April 3, 2013.

Additionally, the Sheriff's office had not disbursed to the County Treasurer CCW fees collected from March 2004 to February 2013. These funds were not budgeted or reported to the County Commission. The Sheriff subsequently disbursed CCW fees of \$27,273 to the County Treasurer on February 28, 2013, for deposit into the Sheriff's Revolving Fund. However, due to the omission of some CCW receipts in the financial records, and based on the volume of CCW application and renewal activity in the Sheriff's office, it is unlikely the amount disbursed to the County Treasurer represents all CCW fees collected from March 1, 2004, to February 28, 2013.

To adequately account for collections and reduce the risk of loss, theft, or misuse of funds, the log of CCW applications should be complete and accurate and reconciled to deposits, and CCW application fees should be disbursed to the County Treasurer monthly.



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2.5 Civil and criminal process fees

Controls and procedures over civil and criminal process fees are not sufficient.

Tracking procedures

The Sheriff's office does not track civil and criminal process papers served or reconcile papers served to monies received to ensure all paper service fees have been accounted for. As a result, numerous unrecorded checks for civil and criminal process fees were substituted in deposits for recorded cash receipts, and these unrecorded civil and criminal process fees were not remitted to the County Treasurer.

To adequately account for civil and criminal process fees and reduce the risk of loss, theft, or misuse of funds, civil and criminal process papers served should be tracked and reconciled to the related monies received and deposited.

Deputy Sheriff Salary Supplementation Fund (DSSSF) fees

The Sheriff did not remit DSSSF fees charged on civil process papers to the County Treasurer as required by state law. Effective August 28, 2008, Section 57.280.4, RSMo, provides the sheriff shall receive \$10 for service of any civil summons, writ, subpoena, or other order of the court. These monies shall be paid into the county treasury and the county treasurer shall make such monies payable to the state treasurer's Deputy Sheriff Salary Supplementation Fund created under Section 57.278, RSMo. The Sheriff's office increased the fee for civil process paper service in compliance with this law; however, the Deputy only allocated and remitted approximately 10 percent of the total recorded process fees and mileage collected to the County Treasurer for DSSSF fees, instead of \$10 collected for each civil process paper served.

In addition, during our review of civil and criminal process fees deposited between September 1, 2008, and February 28, 2013, we identified approximately 4,190 civil and criminal process payments had been received and deposited, of which \$10 of each civil payment should have been disbursed to the County Treasurer as DSSSF fees. However, because the Deputy did not record all paper service payments received (as noted above), did not identify which paper services were civil versus criminal, and allocated approximately 10 percent of total recorded process fees and mileage to the DSSSF instead of \$10 for each civil process paper served, the Deputy only remitted \$20,271 in DSSSF fees to the County Treasurer during this time period. As a result, additional DSSSF fees may have been received and deposited, but were not recorded in the accounting records, remitted to the County Treasurer, or disbursed to the State Treasurer in compliance with state law.

2.6 Physical controls

The Sheriff does not have physical controls over monies received, blank checks, and signature stamps. Bond monies received by deputies and jailers were maintained in an unlocked safe in the dispatch area, and monies



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received by the Deputy and blank checks were maintained in an unlocked desk drawer in the Deputy's office.

The Sheriff does not properly control his signature stamp. The Deputy and the Sheriff's secretary each maintained a signature stamp of the Sheriff. The Deputy maintained her stamp on top of her desk and the secretary maintained her stamp in an unlocked desk drawer. In addition, the Sheriff did not review use of the stamp.

To safeguard against possible loss or misuse of funds and to ensure receipts are properly handled, monies received, blank checks, and signature stamps should be maintained in a secure location. In addition, if the Sheriff is unavailable to sign checks and other documents, he should subsequently document his review of documents on which his signature is applied.

Recommendations

The Sheriff:

- 2.1 Adequately segregate accounting duties to the extent possible or ensure supervisory reviews of accounting records are performed and documented.
- 2.2 Issue receipt slips for all monies received, with the method of payment documented, and reconcile the composition of receipt slips to the composition of deposits. The Sheriff should also maintain documentation of which receipts are included in deposits, and deposit receipts intact and in a timely manner.
- 2.3 Ensure bond receipt slips are issued in numerical sequence, all copies of voided and skipped receipt slips are retained, and the numerical sequence of receipt slips is accounted for properly. The Sheriff should also ensure the transmittal of bond monies between persons is documented, and issue prenumbered bond forms and account for the numerical sequence.
- 2.4 Ensure the CCW permit log is complete and accurate and reconciled to deposits, and CCW fees are disbursed to the County Treasurer monthly for deposit into the Sheriff's Revolving Fund.
- 2.5 Track civil and criminal process papers served and perform a comparison of papers served to the related fees collected and deposited. The Sheriff should disburse DSSSF fees in compliance with state law.
- 2.6 Maintain monies collected, blank checks, and signature stamps in a secure location, and review use of his facsimile stamps.



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Auditee's Response

The Sheriff provided the following written responses:

- 2.1 *Accounting duties have been divided between both office personnel, with the office manager over deposits and payments. Sheriff reviews all transactions.*
- 2.2 *These recommendations are already in place.*
- 2.3 *I am in the process of developing a chain of custody document for bonds transferred from one employee to another. The rest of recommendations are in place.*
- 2.4 *These recommendations are already in place.*
- 2.5 *These recommendations are already in place.*
- 2.6 *All items are kept in secure location. Facsimile stamps are no longer used.*

3. Sheriff's Office Procedures

The Sheriff's procedures for the Federal Forfeiture Fund, board of prisoners, and inmate transportation reimbursements need improvement.

3.1 Federal Forfeiture Fund

The Sheriff improperly maintains the Federal Forfeiture Fund outside the county treasury, did not prepare a budget for the fund, and did not submit required reports. The Sheriff's office received equitable sharing proceeds from the U.S. Department of Justice Asset Forfeiture Program totaling \$25,238 in December 2008 and \$2,551 in February 2011. Accounting records indicate the Sheriff's office placed this funding in the Federal Forfeiture Fund and used \$14,234 of it for operating expenses during the year ended December 31, 2012.

- There is no statutory authority allowing the Sheriff to maintain this account outside the county treasury. Attorney General's Opinion No. 45, 1992 to Henderson, states sheriffs are not authorized to maintain a bank account for law enforcement purposes separate from the county treasury.
- The Sheriff has not prepared a budget for the Federal Forfeiture Fund, and disbursements of this fund are not made through the County Commission's normal disbursement process and are only authorized by the Sheriff. The budget process provides a means to allocate and monitor financial resources. Processing disbursements through the County Commission's normal disbursement process provides a system of checks and balances.



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- The Sheriff's office did not submit an updated equitable sharing agreement and annual certification report detailing the equitable sharing funds spent during calendar years 2008, 2009, and 2012 and submitted inaccurate report information for calendar years 2010 and 2011.

3.2 Board of prisoners

The Sheriff does not periodically evaluate the cost of housing prisoners and does not have written contracts with other entities for which prisoners are boarded. The county jail houses prisoners for various cities within the county and the Sheriff bills the cities for these services. The Sheriff indicated he has a reciprocal oral agreement with the neighboring counties to house each county's respective prisoners at no charge.

- The county charges cities \$15 a day to house a prisoner; however, a calculation of daily prisoner costs has not been performed to ensure the billing rate is sufficient to recover all costs.
- The Sheriff and County Commission have not entered into written agreements with surrounding counties and cities for the boarding of prisoners. Such agreements should detail the housing rate to be paid, the services to be provided, or any required notification for emergency or non-routine situations.
- The Sheriff does not maintain a list of amounts billed, collected, or owed, or otherwise track billed amounts to ensure payment is received.

By establishing a billing rate that may not be sufficient to recover all costs and not charging other counties for housing prisoners, the county is subsidizing the cost to house prisoners for other political subdivisions. Section 432.070, RSMo, requires agreements of political subdivisions to be in writing. Written agreements, signed by the parties involved, should specify the services to be rendered and the manner and amount of compensation to be paid. Written contracts are necessary to ensure all parties are aware of their duties and responsibilities and to prevent misunderstandings. Adequate procedures to bill and collect all board of prisoner costs reduces the risk of lost revenues.

3.3 Inmate transportation reimbursements

The Sheriff's office did not submit inmate transportation reimbursement claims to the Department of Corrections for the 2 years ended December 31, 2012, until May 2013 following our inquiries about transportation reimbursement procedures. The county subsequently received reimbursements totaling \$50,049 for these claims. Section 33.120, RSMo, requires all such claims be submitted to the state within 2 years after reimbursable expenses have been accrued. Failure to prepare or submit timely reimbursement claims to the state could result in a loss of revenue to the county.



New Madrid County Sheriff
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Recommendations

The Sheriff:

- 3.1 Turn all Federal Forfeiture monies over to the County Treasurer, work with the County Commission to adopt a budget for the Federal Forfeiture Fund, and ensure an updated equitable sharing agreement and annual certification report are prepared and submitted as required.
- 3.2 And the County Commission periodically review the cost of boarding prisoners and establish a billing rate for other political subdivisions that is sufficient to recover the costs of housing prisoners. In addition, the County Commission and Sheriff should obtain written agreements with the cities and counties for the boarding of prisoners, and implement procedures to track and pursue collection of amounts owed.
- 3.3 Ensure inmate transportation reimbursement claims are submitted to the DOC in a timely manner.

Auditee's Response

The Sheriff provided the following written responses:

- 3.1 *This has not been done yet at request of County Clerk, and annual certification reports for 2008 through 2012 were submitted to the Department of Justice in 2013.*
- 3.2 *This has not been done yet, but I anticipate completion before the next budget year.*
- 3.3 *This recommendation is in place. All transportation reimbursements are up to date.*

The County Commission provided the following written responses:

- 3.1 *The Sheriff will turn over all Federal Forfeiture monies to the County Treasurer upon establishment of the Federal Forfeiture Fund. The fund has not been established yet because the county is in the process of changing over to a new financial software system. Once the fund is established, budgets will be prepared annually by the Sheriff.*
- 3.2 *The County Commission will request a cost analysis from the Sheriff to determine the County's cost for boarding a prisoner. Once the per-prisoner cost has been determined, the Commission will require written agreements with the cities and counties for the boarding of prisoners and instruct the Sheriff to implement a*



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procedure to track collections of the amounts owed. The Commission will require the Sheriff to perform periodic cost analysis to determine if the billing rate needs adjustment.

New Madrid County Sheriff Organization and Statistical Information

New Madrid County changed classification from a third to second class county effective January 1, 1999, and a county auditor was appointed August 28, 1999. New Madrid County was reclassified to a third class county again on January 1, 2011, in accordance with Section 48.030, RSMo, which sets forth when counties can change classification based on the changes in assessed valuation. The State Auditor did not have an audit responsibility for New Madrid County or its elected officials from 1999 through 2010.

The Sheriff is the chief law enforcement officer of the county. The Sheriff's duties are defined in Missouri Statutes, and include keeping the county jail, transporting prisoners to state penitentiaries, and serving various legal papers and processes. The Sheriff's office collects monies for various fees, bonds, and other miscellaneous receipts.

Terry M. Stevens was elected New Madrid County Sheriff in 2000, and has served in this capacity since January 2001. During the year ended December 31, 2012, the Sheriff received compensation of \$59,365. The Sheriff oversees the daily operation of the Sheriff's office and employs 27 full-time employees.

New Madrid County Sheriff
Supporting Documentation for Undeposited Receipts

Undeposited Cash Receipts

Deposit Date	Recorded Cash Receipts*	Recorded Check Receipts*	Unrecorded Check Receipts	Total Receipts	Cash Deposited	Checks Deposited	Total Deposited	Cash Long/(Short)	Checks Long/(Short)	Repayment by Personal Check or Money Order**	Total Difference
1/7/2013	\$ 2,648	3,260	1,189	7,097	1,459	4,449	5,908	(1,189)	0	0	(1,189)
2/4/2013	4,604	5,974	1,450	12,028	3,154	7,424	10,578	(1,450)	0	0	(1,450)
2/14/2013	300	1,098	200	1,598	100	1,298	1,398	(200)	0	0	(200)
Total 2013	7,552	10,332	2,839	20,723	4,713	13,171	17,884	(2,839)	0	0	(2,839)
1/3/2012	850	2,695	850	4,395	0	3,545	3,545	(850)	0	0	(850)
2/2/2012	2,781	3,309	1,802	7,892	979	5,111	6,090	(1,802)	0	0	(1,802)
3/2/2012	2,664	3,932	1,214	7,810	1,450	5,146	6,596	(1,214)	0	0	(1,214)
4/3/2012	2,189	4,239	1,389	7,817	800	5,628	6,428	(1,389)	0	0	(1,389)
5/2/2012	2,400	2,394	1,400	6,194	1,000	3,794	4,794	(1,400)	0	0	(1,400)
6/4/2012	2,160	2,605	860	5,625	1,300	3,465	4,765	(860)	0	0	(860)
7/3/2012	864	3,099	864	4,827	0	3,963	3,963	(864)	0	0	(864)
8/7/2012	2,862	3,462	1,345	7,669	1,517	4,807	6,324	(1,345)	0	0	(1,345)
9/4/2012	6,140	3,765	930	10,835	5,210	4,695	9,905	(930)	0	0	(930)
10/2/2012	1,812	3,008	1,062	5,882	750	4,070	4,820	(1,062)	0	0	(1,062)
11/2/2012	2,521	3,190	1,350	7,061	1,171	4,540	5,711	(1,350)	0	0	(1,350)
12/4/2012	3,411	2,813	531	6,755	2,880	3,344	6,224	(531)	0	0	(531)
Total 2012	30,654	38,511	13,597	82,762	17,057	52,108	69,165	(13,597)	0	0	(13,597)
1/10/2011	2,280	2,439	800	5,519	1,480	3,239	4,719	(800)	0	0	(800)
2/2/2011	1,960	2,368	1,460	5,788	500	3,828	4,328	(1,460)	0	0	(1,460)
3/3/2011	1,962	2,915	1,668	6,545	294	4,583	4,877	(1,668)	0	0	(1,668)
4/4/2011	3,649	4,401	2,100	10,150	1,549	6,501	8,050	(2,100)	0	0	(2,100)
4/28/2011	2,647	4,120	970	7,737	1,677	5,090	6,767	(970)	0	0	(970)
6/6/2011	676	3,031	636	4,343	40	3,667	3,707	(636)	0	0	(636)
7/6/2011	1,750	2,890	1,750	6,390	0	4,640	4,640	(1,750)	0	0	(1,750)
8/2/2011	648	2,668	648	3,964	0	3,316	3,316	(648)	0	0	(648)
9/8/2011	1,775	3,141	1,179	6,095	596	4,320	4,916	(1,179)	0	0	(1,179)
10/5/2011	2,550	3,195	1,290	7,035	1,260	4,485	5,745	(1,290)	0	0	(1,290)
11/2/2011	2,950	2,770	1,710	7,430	1,240	4,480	5,720	(1,710)	0	0	(1,710)
12/2/2011	710	6,872	710	8,292	0	7,582	7,582	(710)	0	0	(710)
Total 2011	23,557	40,810	14,921	79,288	8,636	55,731	64,367	(14,921)	0	0	(14,921)
1/29/2010	3,336	5,674	600	9,610	2,736	6,274	9,010	(600)	0	0	(600)
3/1/2010	5,700	3,123	720	9,543	4,980	3,843	8,823	(720)	0	0	(720)
3/31/2010	840	4,052	647	5,539	193	4,699	4,892	(647)	0	6	(641)
4/30/2010	2,015	3,520	715	6,250	1,300	4,235	5,535	(715)	0	0	(715)
6/1/2010	4,650	4,330	850	9,830	3,800	5,180	8,980	(850)	0	0	(850)
7/1/2010	1,895	3,366	700	5,961	1,195	4,066	5,261	(700)	0	0	(700)
8/2/2010	513	3,391	412	4,316	100	3,803	3,903	(413)	0	0	(413)
9/1/2010	1,807	3,407	1,080	6,294	727	4,487	5,214	(1,080)	0	0	(1,080)
10/1/2010	4,750	2,722	800	8,272	3,950	3,522	7,472	(800)	0	0	(800)
11/1/2010	3,537	3,335	795	7,667	2,742	4,130	6,872	(795)	0	0	(795)
12/1/2010	2,505	2,712	955	6,172	1,550	3,667	5,217	(955)	0	0	(955)

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Deposit Date	Recorded Cash Receipts*	Recorded Check Receipts*	Unrecorded Check Receipts	Total Receipts	Cash Deposited	Checks Deposited	Total Deposited	Cash Long/(Short)	Checks Long/(Short)	Repayment by Personal Check or Money Order**	Total Difference
Total 2010	31,548	39,632	8,274	79,454	23,273	47,906	71,179	(8,275)	0	6	(8,269)
1/30/2009	3,508	3,172	895	7,575	2,613	4,067	6,680	(895)	0	0	(895)
3/2/2009	1,649	3,216	861	5,726	788	4,077	4,865	(861)	0	0	(861)
3/30/2009	4,135	4,057	549	8,741	3,585	4,606	8,191	(550)	0	0	(550)
4/30/2009	2,628	3,825	495	6,948	2,133	4,320	6,453	(495)	0	0	(495)
5/19/2009	1,450	1,751	450	3,651	1,000	2,201	3,201	(450)	0	0	(450)
6/16/2009	670	1,623	300	2,593	370	1,923	2,293	(300)	0	0	(300)
6/30/2009	301	2,212	190	2,703	111	2,402	2,513	(190)	0	0	(190)
7/31/2009	3,586	3,813	700	8,099	2,886	4,513	7,399	(700)	0	0	(700)
8/31/2009	2,844	3,279	396	6,519	2,448	3,675	6,123	(396)	0	0	(396)
9/30/2009	2,525	3,524	350	6,399	2,175	3,874	6,049	(350)	0	0	(350)
10/30/2009	783	3,218	500	4,501	283	3,718	4,001	(500)	0	0	(500)
11/30/2009	2,061	3,730	480	6,271	1,581	4,210	5,791	(480)	0	0	(480)
12/17/2009	2,825	27,876	600	31,301	2,225	28,476	30,701	(600)	0	0	(600)
12/31/2009	1,500	2,388	200	4,088	1,300	2,588	3,888	(200)	0	0	(200)
Total 2009	30,465	67,684	6,966	105,115	23,498	74,650	98,148	(6,967)	0	0	(6,967)
1/22/2008	900	1,722	420	3,042	480	2,142	2,622	(420)	0	0	(420)
1/29/2008	3,212	526	645	4,383	2,567	1,171	3,738	(645)	0	0	(645)
2/25/2008	800	2,964	550	4,314	250	3,514	3,764	(550)	0	0	(550)
3/21/2008	1,711	2,559	160	4,430	1,551	2,719	4,270	(160)	0	0	(160)
4/11/2008	400	1,214	200	1,814	200	1,414	1,614	(200)	0	8	(192)
4/25/2008	400	1,403	400	2,203	0	1,803	1,803	(400)	0	0	(400)
5/30/2008	358	2,401	358	3,117	0	2,759	2,759	(358)	0	0	(358)
6/30/2008	589	3,166	539	4,294	50	3,705	3,755	(539)	0	0	(539)
7/31/2008	2,519	3,177	497	6,193	2,022	3,674	5,696	(497)	0	0	(497)
8/29/2008	1,855	2,112	620	4,587	1,235	2,732	3,967	(620)	0	0	(620)
10/1/2008	2,050	2,434	677	5,161	1,373	3,111	4,484	(677)	0	0	(677)
10/31/2008	700	3,394	250	4,344	450	3,644	4,094	(250)	0	0	(250)
12/1/2008	1,820	3,676	1,120	6,616	700	4,796	5,496	(1,120)	0	4	(1,116)
12/31/2008	1,401	3,018	860	5,279	541	3,878	4,419	(860)	0	4	(856)
Total 2008	18,715	33,766	7,296	59,777	11,419	41,062	52,481	(7,296)	0	16	(7,280)
1/31/2007	1,081	3,308	858	5,247	223	4,166	4,389	(858)	0	0	(858)
2/22/2007	1,894	487	518	2,899	1,376	1,005	2,381	(518)	0	0	(518)
2/26/2007	190	2,095	190	2,475	0	2,285	2,285	(190)	0	0	(190)
3/30/2007	232	3,118	132	3,482	100	3,250	3,350	(132)	0	0	(132)
4/6/2007	350	735	345	1,430	5	1,080	1,085	(345)	0	0	(345)
4/30/2007	350	1,762	350	2,462	0	2,112	2,112	(350)	0	0	(350)
5/21/2007	3,143	2,069	743	5,955	2,400	2,812	5,212	(743)	0	0	(743)
6/8/2007	485	937	290	1,712	195	1,227	1,422	(290)	0	0	(290)
6/21/2007	388	1,634	236	2,258	152	1,870	2,022	(236)	0	0	(236)
7/23/2007	705	1,569	300	2,574	405	1,869	2,274	(300)	0	0	(300)

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7/31/2007	173	50	173	396	0	223	223	(173)	0	0	(173)
8/8/2007	50	765	50	865	0	815	815	(50)	0	0	(50)
8/31/2007	250	2,611	250	3,111	0	2,861	2,861	(250)	0	0	(250)
9/24/2007	426	1,325	426	2,177	0	1,751	1,751	(426)	0	10	(416)
10/31/2007	2,495	2,366	795	5,656	1,700	3,161	4,861	(795)	0	10	(785)
11/19/2007	1,900	1,630	400	3,930	1,500	2,030	3,530	(400)	0	50	(350)
11/30/2007	100	1,811	100	2,011	0	1,911	1,911	(100)	0	0	(100)
12/17/2007	550	1,063	550	2,163	0	1,613	1,613	(550)	0	0	(550)
Total 2007	14,762	29,335	6,706	50,803	8,056	36,041	44,097	(6,706)	0	70	(6,636)
1/30/2006	2,164	6,114	1,055	9,333	1,109	7,169	8,278	(1,055)	0	0	(1,055)
3/1/2006	1,660	1,391	584	3,635	1,076	1,975	3,051	(584)	0	0	(584)
3/31/2006	300	4,356	300	4,956	0	4,656	4,656	(300)	0	0	(300)
4/28/2006	385	2,596	385	3,366	0	2,981	2,981	(385)	0	0	(385)
5/31/2006	635	1,944	635	3,214	0	2,579	2,579	(635)	0	0	(635)
6/20/2006	369	1,446	240	2,055	129	1,686	1,815	(240)	0	0	(240)
6/30/2006	38	935	0	973	48	925	973	10	(10)	0	0
7/14/2006	1,370	942	377	2,689	993	1,319	2,312	(377)	0	0	(377)
8/30/2006	1,102	3,221	260	4,583	842	3,481	4,323	(260)	0	0	(260)
9/27/2006	1,122	1,774	520	3,416	602	2,294	2,896	(520)	0	0	(520)
10/31/2006	602	2,369	595	3,566	7	2,964	2,971	(595)	0	0	(595)
12/1/2006	250	2,331	250	2,831	0	2,581	2,581	(250)	0	0	(250)
12/18/2006	170	1,649	170	1,989	0	1,819	1,819	(170)	0	0	(170)
Total 2006	10,167	31,068	5,371	46,606	4,806	36,429	41,235	(5,361)	(10)	0	(5,371)
2/28/2005	1,483	6,689	300	8,472	1,183	6,989	8,172	(300)	0	0	(300)
3/17/2005	3,295	2,394	700	6,389	2,595	3,094	5,689	(700)	0	0	(700)
3/31/2005	80	319	80	479	0	399	399	(80)	0	0	(80)
4/29/2005	1,155	3,449	652	5,256	503	4,101	4,604	(652)	0	0	(652)
6/30/2005	552	3,247	552	4,351	0	3,799	3,799	(552)	0	13	(539)
7/22/2005	1,100	5,148	1,100	7,348	0	6,248	6,248	(1,100)	0	0	(1,100)
8/31/2005	602	3,006	601	4,209	1	3,607	3,608	(601)	0	0	(601)
9/20/2005	582	2,807	577	3,966	5	3,384	3,389	(577)	0	0	(577)
10/31/2005	511	4,828	350	5,689	161	5,178	5,339	(350)	0	0	(350)
12/16/2005	4,142	894	1,248	6,284	2,894	2,142	5,036	(1,248)	0	0	(1,248)
Total 2005	13,502	32,781	6,160	52,443	7,342	38,941	46,283	(6,160)	0	13	(6,147)
1/23/2004	859	12,220	857	13,936	2	13,077	13,079	(857)	0	0	(857)
1/28/2004	587	2,427	584	3,598	3	3,011	3,014	(584)	0	0	(584)
2/23/2004	1,857	6,720	1,052	9,629	804	7,772	8,576	(1,053)	0	0	(1,053)
2/25/2004	93	207	93	393	0	300	300	(93)	0	4	(89)
3/22/2004	1,102	10,093	440	11,635	662	10,533	11,195	(440)	0	0	(440)
4/30/2004	771	6,298	436	7,505	335	6,734	7,069	(436)	0	0	(436)
7/15/2004	1,843	7,652	656	10,151	1,187	8,308	9,495	(656)	0	0	(656)

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8/31/2004	569	4,881	549	5,999	20	5,430	5,450	(549)	0	0	(549)
11/30/2004	1,013	8,483	1,013	10,509	0	9,496	9,496	(1,013)	0	0	(1,013)
12/16/2004	450	2,746	450	3,646	0	3,196	3,196	(450)	0	0	(450)
12/31/2004	250	2,384	249	2,883	1	2,633	2,634	(249)	0	0	(249)
Total 2004	9,394	64,111	6,379	79,884	3,014	70,490	73,504	(6,380)	0	4	(6,376)
11/28/2003	1,383	9,027	1,375	11,785	8	10,402	10,410	(1,375)	0	12	(1,363)
Total 2003	1,383	9,027	1,375	11,785	8	10,402	10,410	(1,375)	0	12	(1,363)
Total	\$ 191,699	397,057	79,884	668,640	111,822	476,931	588,753	(79,877)	(10)	121	(79,766)

* Method of payment was not noted on receipt slips; however, bond receipts are typically received in cash, civil service receipts are typically received by check, and other recorded receipts were paid by cash, check, cashier's check, or money order. The method of payment was determined by contents of the deposit.

** Personal check or money order of former Deputy included in deposit.

Note - The term "check" in the table includes checks, cashier's checks, and money orders.