



Thomas A. Schweich

Missouri State Auditor

Bollinger County



December 2013
Report No. 2013-150

<http://auditor.mo.gov>



Thomas A. Schweich
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Bollinger County

<p>Sheriff's Controls and Procedures</p>	<p>The Sheriff has not adequately segregated accounting duties and does not perform an adequate supervisory review of accounting records. The Sheriff's office does not issue receipt slips for civil paper service fees received, account for the numerical sequence of receipt slips, reconcile the composition of receipts to the composition of deposits, restrictively endorse checks and money orders immediately upon receipt, or deposit receipts intact. The Sheriff maintains two bank accounts outside the county treasury, which is not allowed by state law. In October 2012, the former Sheriff used \$1,111 from the general expense bank account to purchase 400 key chains for promotional purposes during Halloween. The County Commission approved the Sheriff's request to increase the rate for boarding prisoners from \$22 to \$37, but the Sheriff has not performed an analysis to support the new rate.</p>
<p>Payroll Records and Procedures</p>	<p>As discussed in prior reports, the County Clerk does not maintain centralized records of vacation, sick leave, and compensatory time or ensure balances comply with county policies. A road and bridge department employee was allowed to accumulate and use 80 hours of sick leave in excess of the county maximum. The County Commission has not adopted formal policies related to overtime and the employment and supervision of related employees. The County Clerk does not maintain documentation of approved pay rates and changes in pay rates in employee personnel files.</p>
<p>County Procedures</p>	<p>The county does not properly monitor fuel use or reconcile fuel billings to fuel use records. Six of the nine bulk fuel tanks are not equipped with fuel meters, the road and bridge department does not reconcile fuel use with fuel purchases, and the Sheriff's office does not compare mileage records with fuel purchases for reasonableness. The county does not have a written contract with vendors providing fuel cards to the Sheriff's office and the Assessor's office or the vendor preparing jail meals. Neither the County Clerk nor the County Commission adequately reviews the financial activities of the County Collector. The County Clerk does not maintain an account book, and there is no evidence of any attempts to verify the accuracy and completeness of the County Collector's annual settlements. The county does not report the value of personal commuting mileage on the road and bridge supervisor's W-2 form, and the supervisor is not required to maintain a mileage log. Neither the County Clerk nor the County Treasurer has security controls in place to detect or prevent incorrect computer log on attempts.</p>
<p>Sales Tax Levies</p>	<p>As noted in our two prior audits, the county has not made any attempt to correct sales tax levies that exceed maximum rates specified by state law. County voters have authorized three separate sales tax levies totaling 1 1/8 percent under Section 67.547, RSMo, which exceeds the allowable statutory maximum. An Attorney General's Opinion states that a county cannot enact a sales tax that exceeds 1/2 percent under this state law.</p>

Additional Comments

Because counties are managed by several separately-elected individuals, an audit finding made with respect to one office does not necessarily apply to the operations in another office. The overall rating assigned to the county is intended to reflect the performance of the county as a whole. It does not indicate the performance of any one elected official or county office.

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

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

All reports are available on our Web site: auditor.mo.gov

Bollinger County

Table of Contents

State Auditor's Report	2
------------------------	---

Management Advisory	
Report - State Auditor's	
Findings	
1. Sheriff's Controls and Procedures	4
2. Payroll Records and Procedures	6
3. County Procedures	8
4. Sales Tax Levies.....	12

Organization and Statistical	14
Information	



THOMAS A. SCHWEICH

Missouri State Auditor

To the County Commission
and
Officeholders of Bollinger County

We have audited certain operations of Bollinger County in fulfillment of our duties under Section 29.230, RSMo. In addition, Nichols, Stopp & VanHoy, LLC, Certified Public Accountants, was engaged to audit the financial statements of Bollinger County for the year ended December 31, 2012. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2012. 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 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 Bollinger 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.

Thomas A. Schweich
State Auditor

The following auditors participated in the preparation of this report:

Deputy State Auditor:	Harry J. Otto, CPA
Director of Audits:	Regina Pruitt, CPA
Audit Manager:	Chris Vetter, CPA
In-Charge Auditor:	Josh Allen, CPA, CFE
Audit Staff:	Albert Borde-Koufie, MBA
	Gina Henley, MBA
	Morgan Alexander

Bollinger County Management Advisory Report State Auditor's Findings

1. Sheriff's Controls and Procedures

Accounting controls and procedures need improvement. Per county records, the Sheriff's office processed receipts of approximately \$64,000 during the year ended December 31, 2012. The current Sheriff took office in January 2013.

In late July 2013, Sheriff's office personnel identified concerns and possible theft of monies by the former office manager. The Sheriff terminated the former office manager on July 30, 2013, and contacted the Missouri State Highway Patrol (MSHP) to investigate the possible missing monies. The MSHP investigation determined approximately \$2,600 had apparently been stolen from April 2013 through July 2013. The former office manager, Amanda Weaver, was charged with felony stealing on August 14, 2013, and pleaded guilty on November 7, 2013. The former office manager began employment with the Sheriff's office in October 2012.

Based on MSHP information, the theft began during the latter part of our audit fieldwork. The theft was discovered subsequent to audit fieldwork and was brought to our attention on August 20, 2013. Because the theft appears to be contained to a short timeframe occurring primarily after audit fieldwork completion and the Sheriff promptly handled the situation, no further audit work by our office was deemed necessary. Control problems reported below contributed to the opportunity for loss, theft, or misuse of funds.

1.1 Segregation of duties

The Sheriff has not adequately segregated accounting duties and does not perform an adequate supervisory review of accounting records. An office manager is responsible for receipting, recording, depositing, and reconciling bank accounts. The Sheriff does not review monthly bank reconciliations and does not perform a comparison of monies received to those deposited.

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

1.2 Receipts

The office manager's receipting and depositing procedures are not adequate.

- Receipt slips are not issued for civil paper service fees received. The Sheriff's office remitted \$9,307 to the County Treasurer for paper service fees collected during the year ended December 31, 2012.
- The numerical sequence of receipt slips is not accounted for and the composition of receipts (cash, check, or money order) is not reconciled to the composition of deposits.



Bollinger County Management Advisory Report - State Auditor's Findings

- Checks and money orders are not restrictively endorsed immediately upon receipt, but are endorsed when deposits are prepared.
- Receipts are not always deposited intact. For example, commissary and general account receipt slips are issued numerically from the same receipt slip book but commissary receipts are withheld and deposited on different dates than the other receipts.

Proper receipting and depositing procedures are necessary to reduce the risk of loss, theft, or misuse of monies received.

1.3 Accounts held outside treasury

The Sheriff maintains a federal forfeiture bank account and a general expense bank account outside the county treasury. In addition, the former Sheriff made an unnecessary purchase with general expense bank account monies.

The federal forfeiture bank account consists of equitable sharing proceeds from the U.S. Department of Justice Asset Forfeiture Program. This account is used for expenses and equipment incurred by the Sheriff's narcotics officer, and disbursements totaled \$4,568 during 2012. The general expense bank account consists of miscellaneous receipts including donations, soda sales, and loan proceeds. This account is used for various expenses such as office supplies, uniforms, and equipment for patrol cars, and disbursements totaled \$2,179 during 2012. In October 2012, the former Sheriff used \$1,111 from the general expense bank account to purchase 400 key chains. According to county personnel, the key chains were used for promotional purposes during Halloween. Expending monies through unauthorized accounts outside the county's normal budgeting and disbursement process increases the risk of misuse or unnecessary purchases being made.

There is no statutory authority allowing the Sheriff to maintain accounts outside the county treasury. Section 50.370, RSMo, requires every county official who receives any fees or other remuneration for official services to pay such monies to the County Treasurer. In addition, 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.

1.4 Prisoner boarding rate

The Sheriff has not performed an analysis to support the rate charged for boarding prisoners. However, on January 28, 2013, the County Commission approved a request by the Sheriff to increase the rate for boarding prisoners from \$22 to \$37 per day.

To ensure the county is billing at a rate that adequately recovers all costs, amounts charged for incarceration should be analyzed periodically and compared to billing rates.



Bollinger County
Management Advisory Report - State Auditor's Findings

Recommendations

The Sheriff:

- 1.1 Segregate accounting duties to the extent possible or ensure adequate supervisory reviews of accounting records are performed and documented.
- 1.2 Ensure official prenumbered receipt slips are issued immediately for all receipts, the numerical sequence of receipt slips is accounted for properly, the composition of receipts is reconciled to the composition of deposits, and checks and money orders are restrictively endorsed immediately upon receipt. In addition, the Sheriff should ensure receipts are deposited intact.
- 1.3 Transfer the balances of the federal forfeiture and general expense accounts to the County Treasurer and close the accounts. In addition, the Sheriff should ensure all purchases represent necessary and prudent use of public funds.
- 1.4 Periodically review the costs of boarding inmates and establish billing rates sufficient to recover costs.

Auditee's Response

The Sheriff provided the following responses:

- 1.1 *I will begin performing a documented supervisory review of the accounting records.*
- 1.2 *Receipt slips are now issued for all receipts, the numerical sequence is now accounted for, and the composition of receipts is reconciled with the deposit. We will begin to restrictively endorse checks and money orders immediately upon receipt. In addition, separate receipt books for each type of receipt are now used to ensure receipts are deposited intact.*
- 1.3 *I will discuss turning over the accounts with the County Commission. In addition, I will review all expenditures to ensure they are prudent.*
- 1.4 *The rate increase approved by the County Commission has not gone into effect as all parties do not agree on the rate increase.*

2. Payroll Records and Procedures

Significant improvements are needed regarding the county's payroll records and personnel policies.

2.1 Centralized payroll records

As discussed in prior reports, the County Clerk does not maintain centralized records of vacation, sick leave, and compensatory time, or



Bollinger County Management Advisory Report - State Auditor's Findings

monitor balances for compliance with county policies. These policies require each county official to maintain appropriate leave records and requires all employees to submit timesheets to the County Clerk. However, our review identified concerns with the road and bridge department and Sheriff's office. For example, the road and bridge department allowed an employee to accumulate 560 hours of sick leave as of June 30, 2012, which was 80 hours in excess of the county maximum of 60 working days or 480 hours. The employee's balance as of June 30, 2013, complied with the policy; but, the employee was allowed to use the excess hours as time off. In addition, the road and bridge department and Sheriff's office do not report employee leave balances to the County Clerk.

As the county's payroll officer, the County Clerk should be maintaining centralized leave records and requiring timesheets from all county offices to help ensure employees are meeting expectations of employment and policies are followed, and to provide support for payroll disbursements, which represent a significant operating cost of the county. In addition, employee leave and compensatory time balances can represent significant liabilities to the county and centralized records allow the balances to be monitored more effectively. Also, such records are needed in the event disputes arise and to demonstrate compliance with the Fair Labor Standards Act of 1938 (FLSA).

2.2 Personnel policies

The County Commission has not adopted formal policies related to some pertinent issues, including overtime and the employment and supervision of related employees.

- The county allows each officeholder and department to determine methods for awarding and calculating overtime, which can result in inequitable treatment of employees, improper overtime payments, and/or noncompliance with overtime laws.

The method for awarding overtime in the Sheriff's office may have resulted in more overtime paid than required. For example, the former Sheriff awarded overtime to employees for any hours worked in excess of 8 hours per day instead of hours worked in excess of 40 hours per week. In March 2013, the current Sheriff changed the overtime policy in an effort to reduce the potential abuse of overtime. Overtime is now earned for hours worked in excess of 40 hours per week.

- The road and bridge supervisor directly supervises his son who works as a full-time employee in the department. In addition, the Deputy Collector's daughter works part-time in the County Collector's office. The supervision of a related employee could compromise a supervisor's objectivity when assigning duties or evaluating employee performance. Also, related employees with receipt handling responsibilities increase the risk of collusion and theft or misuse of county funds.



Bollinger County
Management Advisory Report - State Auditor's Findings

Complete and up-to-date personnel policies are necessary to ensure compliance and equitable treatment of employees and should address pertinent issues such as overtime and compensatory time and the employment of related employees. A uniform overtime policy is necessary to ensure compliance with the FLSA and prevent paying more overtime than necessary.

2.3 Approved pay rates

The County Clerk does not maintain documentation of approved pay rates and any changes to pay rates in employee personnel files. Documentation of approved pay rates, signed by the respective official, should be maintained for all county employees. Without documentation of approved pay rates, there is less assurance payments to employees are properly authorized.

Recommendations

The County Commission:

- 2.1 Ensure centralized leave records are maintained by the County Clerk's office.
- 2.2 Revise the personnel policy to address overtime and issues involving related employees.
- 2.3 Ensure documented approvals of pay rates for all county employees are maintained.

Auditee's Response

The County Commission provided the following responses:

- 2.1 *We will maintain our current procedures.*
- 2.2 *We are currently developing a policy concerning overtime. All employee hires are made on a case-by-case basis; therefore no policy concerning related employees is needed at this time.*
- 2.3 *We agree and will implement the recommendation.*

Auditor's Comment

- 2.2 A personnel policy regarding related parties is important beyond the hiring process and would help ensure equitable treatment of employees. The policy should also establish guidelines for supervising related employees and avoiding potential conflicting situations.

3. County Procedures

Procedures related to fuel usage, written contracts, property taxes, commuting mileage, and computer system security controls need improvement.

3.1 Fuel procedures

The county does not properly monitor fuel use or reconcile fuel billings to fuel use records.



Bollinger County Management Advisory Report - State Auditor's Findings

The road and bridge department maintains 16 vehicles and 21 equipment items and the Sheriff's office maintains 11 vehicles. According to county records, road and bridge department fuel purchases totaled approximately \$196,000 and Sheriff's office fuel purchases totaled approximately \$34,000 for the year ended December 31, 2012. The road and bridge department purchases bulk diesel and unleaded fuel from a local vendor for nine bulk fuel tanks located throughout the county. Employees of the Sheriff's office use fuel cards (11 cards) to purchase fuel at local fuel stations.

- Six of the nine bulk fuel tanks are not equipped with fuel meters. Without fuel meters, the amount of fuel dispensed cannot be determined, thus fuel pumped from the tanks is not accounted for properly or monitored by county officials.
- The road and bridge department does not reconcile fuel use with fuel purchases. Three of the nine bulk fuel tanks are metered, but this information is not reconciled with fuel purchases.
- The Sheriff's office does not compare mileage records with fuel purchases for reasonableness. While beginning and ending odometer readings are recorded daily on dispatch logs, this information is not used to determine the reasonableness of monthly fuel billings. The current fuel card vendor for the Sheriff's office provides miles per gallon rates for all Sheriff's office vehicles. The Sheriff should periodically review fuel usage for reasonableness and document his review.

Procedures for maintaining and reviewing fuel usage logs and reconciling log information to fuel purchased and related records are necessary to ensure vehicles and equipment are properly utilized, prevent paying vendors for improper amounts, and decrease the risk of loss, theft, or misuse of fuel occurring without detection.

3.2 Contracts

The county does not always enter into written contracts.

- The county does not have a contract with the vendor chosen in January 2013 to provide the Sheriff's office fuel cards or the vendor that provides the Assessor's office fuel cards. According to county records, the Sheriff and Assessor paid approximately \$46,000 and \$2,000, respectively, for fuel purchased with fuel cards from January 2012 through June 2013.
- The county does not have a contract with the vendor preparing jail meals. According to county records, the vendor was paid \$27,456 for the year ended December 31, 2012.

Section 432.070, RSMo, requires contracts of political subdivisions to be in writing. Written contracts, signed by the parties involved, should specify the



Bollinger County
Management Advisory Report - State Auditor's Findings

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. Further, the County Commission should approve all contracts and the contracts should be maintained by the County Clerk.

3.3 Review of property taxes Neither the County Clerk nor the County Commission adequately reviews the financial activities of the County Collector, who processed property tax monies of approximately \$5.5 million during the year ended February 28, 2013. The County Clerk does not maintain an account book or other records summarizing property tax charges, transactions, and changes, and no evidence was provided to indicate procedures are performed to verify the accuracy and completeness of the County Collector's annual settlements. As a result, there is an increased risk of loss, theft, or misuse of property tax monies going undetected.

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, additions and abatements, and protested amounts should be maintained by the County Clerk. Such records would help the County Clerk ensure taxes charged and credited to the County Collector are complete and accurate and could also be used by the County Clerk and County Commission to verify the County Collector's annual settlements. Such procedures are intended to establish checks and balances related to the collection of property taxes.

3.4 Commuting mileage The value of personal commuting mileage for using a county-owned vehicle to commute between home and work is not reported on the road and bridge supervisor's W-2 form as required by Internal Revenue Service (IRS) guidelines. According to the County Clerk, the road and bridge supervisor is on call 24 hours a day for emergency situations. The road and bridge supervisor is not required to maintain a mileage log showing business and personal use.

IRS reporting guidelines indicate personal and commuting mileage are a reportable fringe benefit and require the full value of the provided vehicle to be reported if the employer does not require the submission of detailed logs that distinguish between business and personal use. Additionally, the county may be subject to penalties and/or fines for failure to report all taxable benefits.

3.5 Log on attempts The County Clerk and County Treasurer do not have security controls in place to detect or prevent incorrect computer log on attempts. An unauthorized individual could try an infinite number of times to log on to the system and, if successful, have unrestricted access to programs and data files.



Bollinger County
Management Advisory Report - State Auditor's Findings

To help protect computer files, security controls should be implemented to detect incorrect log on attempts after a certain number of tries. A log of the incorrect attempts should be reviewed periodically by an authorized official.

Similar conditions
previously reported

Conditions similar to points 3.1, 3.2, 3.3, and 3.4 were noted in our prior audit report.

Recommendations

- 3.1 The County Commission require fuel meters on all bulk fuel tanks, fuel logs to be maintained, and ensure logs are reviewed for accuracy and reconciled to fuel purchases. Any significant discrepancies should be promptly investigated.
- 3.2 The County Commission ensure written contracts defining services received and compensation paid are established with vendors.
- 3.3 The County Clerk maintain an account book with the County Collector. In addition, the County Clerk and County Commission should use the account book to review the accuracy and completeness of the County Collector's annual settlements.
- 3.4 The County Commission comply with IRS guidelines for reporting fringe benefits related to commuting miles and require mileage logs that distinguish between business and commuting use.
- 3.5 The County Clerk and County Treasurer establish security controls to detect and report incorrect log on attempts after a certain number of tries.

Auditee's Response

The County Commission provided the following responses:

- 3.1 *We are determining if there is a cost-effective method of implementing the recommendation.*
- 3.2 *We will implement the recommendation.*
- 3.3 *We will consider implementing the recommendation.*
- 3.4 *We will implement the recommendation.*

Although the recommendations were directed to the County Commission, the Sheriff provided the following responses:

- 3.1 *This recommendation has been implemented. The current fuel card vendor allows me to review mile-per-gallon rates and all fuel purchases.*



Bollinger County
Management Advisory Report - State Auditor's Findings

3.2 *I agree and will obtain written contracts as required by state law.*

The County Clerk provided the following response:

3.3 *This recommendation will be considered and discussed with the County Commission.*

The County Clerk and County Treasurer provided the following response:

3.5 *This issue has been corrected.*

4. Sales Tax Levies

As noted in our two prior audit reports, no attempt has been made to correct sales tax levies that exceed maximum rates specified by state law. County voters have authorized three separate sales tax levies under Section 67.547, RSMo, and the total sales tax rate imposed under this section exceed the statutory maximum allowed. The County Commission has previously indicated the county does not plan to change any of the sales tax levies because they were approved by the voters. County records provide the following information.

- In April 1989, voters approved a 1/2 percent general sales tax levy. Under this tax, the General Revenue Fund received approximately \$304,000 in 2012.
- In August 2006, voters approved a 1/8 percent sales tax levy for funding senior citizens services. Under this tax, the Senior Citizens Service Board Fund received approximately \$76,000 in 2012.
- In April 2007, voters approved a 1/2 percent general sales tax levy to replace an expiring sales tax. Under this tax, the General Revenue Fund received approximately \$304,000 in 2012.

Attorney General's Opinion No. 61-89 states that a county cannot enact a sales tax that exceeds 1/2 percent under Section 67.547, RSMo. With the two sales taxes for general operations and the senior citizens sales tax approved under Section 67.547, RSMo, the county is imposing total levies of 1 1/8 percent (5/8 percent above the statutory maximum allowed).

By continuing to maintain sales tax levies above the statutory maximum allowed under Section 67.547, RSMo, the County Commission has put the county at risk of litigation and financial loss. If the sales tax levy issue was litigated and the county was ordered to discontinue the collections of sales tax levies consisting of the 5/8 percent above the statutory maximum, the county would lose a significant portion of county revenue. Per county records, the county's General Revenue Fund and Senior Citizens Service Board Fund received approximately \$1.7 million in total revenue in 2012. A



Bollinger County
Management Advisory Report - State Auditor's Findings

loss of 5/8 percent above the statutory maximum allowed would have reduced county revenues by approximately \$380,000, which represents approximately 22 percent of total revenues received by these funds during the year.

Recommendation

The County Commission should consult with legal counsel to review the various sales tax levies and determine which are valid and what further steps to take.

Auditee's Response

The County Commission provided the following response:

The people voted for these sales taxes; therefore we do not plan on changing them.

Auditor's Comment

As recommended above and in our prior audit reports, it would be appropriate for the County Commission to reevaluate this situation, consult with legal counsel, and formally document the county's position on this issue.

Bollinger County

Organization and Statistical Information

Bollinger County is a county-organized, third-class county. The county seat is Marble Hill.

Bollinger 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 46 full-time employees and 11 part-time employees on December 31, 2012.

In addition, county operations include the Senate Bill 40 Board and the Senior Citizens Service Board.

Elected Officials

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

Officeholder	2013	2012
Travis M. Elfrink, Presiding Commissioner	\$	27,080
Steve Jordan, Associate Commissioner		25,080
Larry P. VanGennip, Associate Commissioner		25,080
Dana Fulbright, Recorder of Deeds		38,000
Diane H. Holzum, County Clerk		38,000
Stephen P. Gray, Prosecuting Attorney		45,000
Leo McElrath, Sheriff		42,000
Naomi Null, County Treasurer		38,000
Charles Hutchings, County Coroner		11,000
Larry L. Welker, Public Administrator		25,000
Robert Anderson, County Collector (1), year ended February 28,	39,300	
Ronda Elfrink, County Assessor, year ended August 31,		38,000

(1) Includes \$1,300 of commissions earned for collecting drainage taxes.