



# Thomas A. Schweich

Missouri State Auditor

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## St. Clair County



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January 2014  
Report No. 2014-002

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<http://auditor.mo.gov>



**Thomas A. Schweich**  
Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of St. Clair County

Sheriff Controls and Procedures	<p>The Sheriff has not adequately segregated accounting duties for the inmate account, and adequate supervisory reviews of accounting records are not performed. Sheriff's office personnel do not prepare monthly lists of liabilities to reconcile to the available cash balances for inmate and canteen bank accounts. Clerks do not timely deposit monies received into the inmate and fee bank accounts. The Sheriff's office does not maintain complete and accurate logs or conduct periodic inventories of seized properties. Some items were not included in the logs, some were stored in unsecured locations, one item could not be located, several items were not tagged for identification to a specific case, and several other items had been held for more than a decade, with some dated back to 1989.</p>
Jail Operations	<p>The Sheriff does not adequately track the profit and loss from sales of commissary items. Audit staff noted errors in the commissary ledger, including a check for \$1,332 and the related profits of \$200 which were not included in the ledger so the profits were not disbursed to the County. The Sheriff purchases telephone cards for \$5 each and sells them to inmates for \$10 each but does not maintain adequate records for cards purchased, sold, and on hand. As noted in our prior audit report, the Sheriff's office does not maintain a running inventory of commissary items which could be compared to actual inventory on hand. Neither the county nor the current Sheriff solicited bids for prisoner meals or performed a cost analysis comparing the cost of preparing the prisoner meals versus outsourcing the meals. The county holds some inmates for other counties and cities but does not adequately bill, pursue collection of, or track amounts due from other counties and does not bill cities within St. Clair County for the boarding of prisoners. Amounts due from other counties for billings made prior to August 2012 totaling \$2,515 had not been collected as of June 30, 2013. Due to a computer crash in February 2013 the Sheriff's office was unable to document amounts due for prisoners boarded between August 2012 and February 2013, and \$1,785 is due from other counties from March through June 2013 which has not been billed.</p>
Prosecuting Attorney Segregation of Duties and Adjustments	<p>As noted in our prior audit reports, the Prosecuting Attorney does not adequately segregate the duties of receiving, recording, and transmitting monies. The Prosecuting Attorney does not account for the numerical sequence of receipt slips, and there is no independent approval of, or adequate documentation for, adjustments posted to the computerized accounting system.</p>
Addition and Abatement Process	<p>The County Collector enters additions and abatements into the property tax system, but neither the County Clerk nor the County Commission adequately reviews the additions and abatements entered or reconciles them to the addition and abatement information prepared by the County Assessor.</p>

Moreover the County Collector has unlimited access rights in the property tax system, which allows changes to be made to individual tax records, but, because she is responsible for collecting tax monies, good internal controls require she not be able to alter or delete tax rates, assessed values, and property tax billings.

Public Administrator's Salary	The Public Administrator has been receiving both a salary and fees, but statutory provisions require public administrators to decide whether to receive either a salary or fees.
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.

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# St. Clair County

## Table of Contents

---

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

---

Management Advisory Report - State Auditor's Findings	1. Sheriff Controls and Procedures.....4 2. Jail Operations.....7 3. Prosecuting Attorney Segregation of Duties and Adjustments ..... 11 4. Addition and Abatement Process ..... 11 5. Public Administrator's Salary ..... 12
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Organization and Statistical Information	14
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# **THOMAS A. SCHWEICH**

## **Missouri State Auditor**

To the County Commission  
and  
Officeholders of St. Clair County

We have audited certain operations of St. Clair County in fulfillment of our duties under Section 29.230, RSMo. In addition, Davis, Lynn & Moots, Certified Public Accountants, was engaged to audit the financial statements of St. Clair County for the 2 years 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 tested certain of those controls to obtain evidence regarding the effectiveness of their design and 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 St. Clair 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:	Pamela Allison Tillery, CPA
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# St. Clair County

## Management Advisory Report

### State Auditor's Findings

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#### **1. Sheriff Controls and Procedures**

Significant weaknesses exist in the Sheriff's accounting controls and procedures.

During the year ended December 31, 2012, the Sheriff's office personnel deposited approximately \$292,000 collected for civil and criminal process fees, bonds, and other miscellaneous fees into the fee account. For the same period, deposits into the inmate account maintained by the former Sheriff totaled approximately \$225,000.

When the current Sheriff took office in January 2013, he opened a new inmate bank account and discontinued using the former Sheriff's inmate account, but did not distribute the remaining balance. In June 2013, the Sheriff's office implemented a new computer program to track inmate and commissary monies, and another bank account (the canteen account) was opened and the Sheriff discontinued using the inmate account opened in January 2013, but did not distribute the remaining balance.

##### **1.1 Segregation of duties**

The Sheriff has not adequately segregated accounting duties for the inmate account, and adequate supervisory reviews of accounting records are not performed. One clerk maintains the inmate account and is primarily responsible for maintaining the accounting records and preparing the checks and deposit slips for the account. Another clerk prepares the bank reconciliation and reconciles the bank balance to the checkbook register, but does not reconcile these records to the electronic inmate records maintained. As a result, there is less assurance inmate records are correct and unresolved differences exist as noted in section 1.2. The current Sheriff indicated he scans the inmate bank statements and checkbook register.

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 bank and accounting records.

##### **1.2 Inmate bank accounts**

Sheriff's office personnel do not prepare monthly lists of liabilities to reconcile to the available cash balances for the former Sheriff's inmate bank account, or the current Sheriff's inmate and canteen bank accounts.

We requested the office personnel prepare lists of liabilities for these three accounts as of June 30, 2013. The reconciled bank balance of the former Sheriff's inmate account was \$16,341, but no list of liabilities could be prepared. There is no documentation to support the current Sheriff's belief that the remaining balance is commissary profits. In addition, office personnel did not follow up on and resolve 61 old outstanding checks totaling \$302 in the account.



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St. Clair County  
Management Advisory Report - State Auditor's Findings

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The list of liabilities prepared for the current Sheriff's inmate bank account totaled \$16,880 while the reconciled bank balance was \$16,579, resulting in a shortage of \$301. The liabilities included amounts that need to be turned over to the County Treasurer for commissions on commissary items (\$4,548) and telephone cards (\$750), and \$2,000 kept in the account as extra monies.

The list of liabilities prepared for the canteen bank account agreed to the bank statement balance as of June 30, 2013.

Liabilities should be identified monthly and reconciled to cash balances to ensure sufficient cash is available for the payment of all amounts due and all monies in the bank account can be identified. Prompt follow up on discrepancies is necessary to resolve errors and ensure monies are properly disbursed. Old outstanding checks should be followed up on timely. In addition, Section 221.102, RSMo (effective August 28, 2013), requires each county jail to keep revenues from its canteen or commissary in a separate account and pay for goods and other expenses from that account, allows retention of a minimum amount of money in the account for cash flow purposes and current expenses, and requires deposit of the remaining funds (profits) into the county Inmate Prisoner Detainee Security Fund.

### 1.3 Deposits

Clerks in the Sheriff's office are not depositing monies received into the Sheriff's fee and inmate accounts timely. For example, \$330 received from April 4 through 6, 2012, was not deposited until April 11, 2012, in the fee account. In another example, \$519 on hand during a cash count performed May 16, 2013, was not deposited until May 22, 2013. For the inmate account, \$3,326 received from June 29 through July 3, 2012, was not deposited until July 6, 2012, and included cash receipts totaling \$2,114.

Timely depositing procedures are necessary to adequately safeguard receipts and reduce the risk of loss, theft, or misuse of funds.

### 1.4 Seized property

Adequate controls over seized property have not been established. The Sheriff's office does not maintain complete and accurate logs, and periodic inventories of seized property are not conducted. Some seized property items were stored in unsecured locations within the Sheriff's office. Of 5 items selected for review from storage areas, 3 items were not included in the logs. One of these items, a fishing tackle bag, was stored in the basement in an unsecure location accessible by Sheriff's office employees. In a separate test, of the 5 items selected for review from the log of seized property, 1 item could not be located. As part of the test work we also identified several seized property items that were not tagged for identification to a specific case and several other items had been held for more than a decade with some dated back to 1989.





## St. Clair County Management Advisory Report - State Auditor's Findings

Considering the often sensitive nature of seized property, adequate internal controls are essential and would significantly reduce the risk of loss, theft, or misuse of the stored items. Complete and accurate inventory control records should be maintained and periodic physical inventories should be performed and the results compared to the inventory records to ensure seized property and evidence are accounted for properly. In addition, proper disposal of items no longer needed would eliminate the risks of unauthorized access, use, or theft, and the related potential liability of the county.

Similar conditions  
previously reported

Similar conditions to sections 1.1, 1.2, and 1.3 were noted in our prior audit report.

## Recommendations

The Sheriff:

- 1.1 Adequately segregate accounting duties to the extent possible or ensure an adequate independent or supervisory review of bank and accounting records is performed and documented.
- 1.2 Prepare a monthly list of liabilities for all accounts and compare to the available cash balances, and promptly investigate and resolve differences. The Sheriff should work with the County Commission and County Treasurer to establish the Inmate Prisoner Detainee Security Fund and ensure all existing and future commissary profits are deposited to this fund. The Sheriff should dispose of old outstanding checks in accordance with state law and close inmate bank accounts no longer used.
- 1.3 Deposit all monies in a timely manner.
- 1.4 Maintain complete and accurate inventory records of all items in the evidence room, and perform periodic physical inventories and compare the results to the inventory records. The Sheriff should perform a complete review of all items and take action to dispose of items no longer needed.

## Auditee's Response

*The Sheriff provided the following written responses:*

- 1.1 *The Sheriff's office will have a third party review the bank and accounting records. From time to time, I, Sheriff Keeler, or the person I assign will actually receive and review the monthly bank statements prior to them going to the individual who normally is assigned this duty. I will also periodically appoint someone to fill in for the clerk or clerks assigned those duties to detect unusual actions or trends. The findings will be documented.*



St. Clair County  
Management Advisory Report - State Auditor's Findings

- 1.2 *A list of liabilities for all accounts at the Sheriff's office will be created and available cash balances will be compared with those accounts monthly. Any differences will be investigated and resolved. An Inmate Prisoner Detainee Security Fund has been established and a process has been implemented to have all profits from the commissary deposited into that account. Old outstanding checks were all marked "void" and placed in the Sheriff's office 2012 records. Checks were issued to the County Treasurer as unclaimed property. The former Sheriff's inmate bank account has been closed and the current Sheriff's inmate account which is no longer being used will be closed by the year's end.*
- 1.3 *A deposit will be made on a daily basis as needed when funds are received.*
- 1.4 *The Sheriff's office is currently in the process of conducting a complete inventory of the evidence room. Over the past three months, many items have been documented and disposed of by order of the court. Several items remain and are awaiting further action by the court. A new inventory process and evidence recording is being implemented that includes periodic physical inventory compared with the actual items in the evidence rooms.*

## 2. Jail Operations

Controls and procedures over the commissary, telephone cards, prisoner meals, and board of prisoners need improvement.

### 2.1 Commissary and telephone cards

Improvement is needed in the Sheriff's handling of the commissary and telephone cards. During the year ended December 31, 2012, the Sheriff's office paid approximately \$135,000 to vendors for commissary items and telephone cards from the inmate account and earned over \$50,000 in commissions.

#### Tracking of commissary activity

The Sheriff does not have an adequate system for tracking the profit and loss from the sales of commissary items. Errors were made in the ledger maintained to track commissary commissions received and disbursed. For example, our review of this ledger for January 2012 indicated a check totaling \$1,332 issued to the commissary company and the related commissary profits of approximately \$200 were not included in the ledger, and as a result, these commissary profits were not disbursed to the County Treasurer. To adequately account for commissary activity, complete and accurate records should be maintained in a manner to allow for the tracking of profit and loss on all commissary sales.

#### Telephone card sales

Records are not maintained to account for prepaid telephone cards purchased and sold to inmates, and on hand. Batches of telephone cards are periodically purchased from a telephone card vendor for \$5 per card and



## St. Clair County Management Advisory Report - State Auditor's Findings

held by the Sheriff's office until sold to inmates for \$10 per card. The vendor provided the Sheriff's office with \$10,000 (1,000 cards sold for \$10 each) in telephone cards in January 2012, January 2013, and May 2013 for a total sales value of \$30,000 at no cost. The Sheriff's office purchased or received telephone cards valued at \$82,500 (8,250 cards sold for \$10 each) during the year ended December 31, 2012.

Detailed records are necessary to adequately account for telephone cards. Loss, theft, or misuse of the telephone cards and receipts may go undetected without adequate telephone card records and procedures.

### Inventory of commissary items

A running inventory (perpetual inventory) of commissary items is not maintained. While the Sheriff's office contracts with an outside company to provide the majority of commissary items, the Sheriff's office also purchases some additional commissary items that are sold to the inmates. A detailed inventory ledger is necessary to adequately account for commissary inventory. To ensure commissary items are properly recorded and handled, purchases and sales should be compared to actual inventory on hand. Loss, theft, or misuse of commissary inventory may go undetected without adequate inventory records.

A similar condition was noted in our prior audit report.

## 2.2 Prisoner meals

Neither the county nor the current Sheriff solicited bids for prisoner meals costing approximately \$31,000 for May and June 2013, and a cost analysis comparing the cost of the county preparing the prisoner meals versus outsourcing the meals was not performed. Prior to May 2013, prisoner meals were prepared by cooks employed by the county.

Section 50.660, RSMo, provides bidding requirements. Routine use of a competitive procurement process for major purchases ensures the county has made every effort to receive the best and lowest price and all interested parties are given an equal opportunity to participate in county business. Documentation of the various proposals received, the selection process, and criteria should be retained to demonstrate compliance with applicable laws or regulations and support decisions made. Additionally, a cost analysis would allow the Sheriff's office and the County Commission to determine if the services are being provided in the most economical way.

## 2.3 Board of prisoners

The Sheriff's office does not adequately bill, pursue collection of, or track amounts due from other counties and does not bill cities within St. Clair County for the boarding of prisoners. While most inmates held in the county jail are federal prisoners, the county holds some inmates for other counties and cities.



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St. Clair County  
Management Advisory Report - State Auditor's Findings

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Since July 2012, the Sheriff's office has not taken any action related to amounts due from other counties for board of prisoners. In addition, amounts due for billings made prior to August 2012 totaling \$2,515 had not been collected as of June 30, 2013. Due to a computer crash in February 2013 and failure to prepare billings to other counties, the Sheriff's office was unable to document amounts due for board of prisoners for August 2012 through February 2013. A new software program was purchased after the system crash and those records indicate \$1,785 is due from other counties from March through June 2013, which has not been billed.

Procedures such as independent reconciliations of board bill records to jail records and payments received should be established to ensure prisoner housing is properly and timely billed, and payments received are proper. Unpaid board bills should be monitored and appropriate follow-up action should be taken to ensure payment is properly received. Failure to monitor unpaid amounts due may result in a loss of revenue to the county. By not charging cities within the county for housing prisoners, the county is subsidizing the cost to house other political subdivisions' prisoners.

## Recommendations

The Sheriff:

- 2.1 Develop records to adequately track commissary activity and procedures to account for the sale of all telephone cards. In addition, inventory records of commissary items and telephone cards should be maintained and reconciled to purchases, sales, and a physical inventory count.
- 2.2 Work with the County Commission to prepare a cost analysis to determine the most cost-effective method of providing prisoner meals and then, if needed, perform a competitive procurement process and maintain documentation of decisions made.
- 2.3 Establish procedures to ensure all amounts owed for prisoner board are properly and timely billed, and implement procedures to track and pursue collection of amounts owed.

## Auditee's Response

*The Sheriff provided the following written responses:*

- 2.1 *The jail has contracted with an outside vendor for the jail commissary. Through the company and its inmate bank system, transactions by each inmate are documented including all funds distributed to vendors as well commissions sent to the County Treasurer for deposit. Accounting reports from the inmate bank system are reviewed on a daily basis by the jail administrator or his designee. All differences are investigated and resolved.*



St. Clair County  
Management Advisory Report - State Auditor's Findings

*Inmate phone cards are sold through the jail's commissary. Invoices from the company, who sells the cards to the jail, are reviewed for any discrepancies. Procedures have been put into place to review payments made to the company from the inmate bank system for the phone cards. A record-keeping procedure has also been initiated to maintain PIN numbers received from the company and forwarded to the inmate bank system. Through the reports received by the inmate bank system, there is also a record of all checks written for invoices and sales of phone PIN cards sold to inmates. The company that sells the phone cards has also updated its system and paper phone cards are no longer used or issued. The inmate bank system keeps a current log of phone cards issued and a check is conducted randomly.*

*The jail is currently in the process of developing an inventory of inmate supplies and sale of items purchased by the Sheriff's office.*

- 2.2 *A cost report regarding inmate meals was conducted and bids were gathered from different food service companies prior to choosing the current contractor providing meals. Regrettably, supporting documentation cannot be located. Unfortunately, since the change to the contractor was made in May, the cost savings have not been what I expected and a change back to the inmate meals being prepared by cooks employed by the county is expected within the next couple of months. A cost analysis was completed and documented by the jail administrator.*
- 2.3 *Procedures have been put into place creating a report documenting outstanding board bills of inmates. Bills are sent to agencies responsible for each inmate on a monthly basis. Procedures are currently being put in place to pursue collection of these amounts owed. 2013 has been billed and will and has been reviewed by myself. City inmates being held on city charges will be billed accordingly. No bill will be issued if city inmates are being held on state charges.*

*The County Commission provided the following written response:*

- 2.2 *A cost analysis was verbally presented to the Commission by the Sheriff. The Commissioners will work with the Sheriff in the future to see that the bidding process is followed for the purchase of food and a cost analysis is formally prepared and reviewed.*



St. Clair County  
Management Advisory Report - State Auditor's Findings

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### **3. Prosecuting Attorney Segregation of Duties and Adjustments**

As similarly noted in our prior audit reports, the duties of receiving, recording, and transmitting monies are not adequately segregated. The legal assistant performs all of these duties. The Prosecuting Attorney does not account for the numerical sequence of receipt slips issued to ensure all receipts are properly recorded on the monthly collection reports. The Prosecuting Attorney indicated she reviews the monthly collection reports and compares them to the money orders received for fees. The Prosecuting Attorney's office collected approximately \$17,400 during the year ended December 31, 2012.

In addition, there is no independent approval to support adjustments posted to the computerized accounting system, and adequate documentation of such adjustments is not retained. During the year ended December 31, 2012, the legal assistant or other office personnel made reduction adjustments totaling \$2,964 to the system. These adjustments occurred without obtaining independent approval. Adjustments are sometimes needed because defendants pay vendors directly, amounts are deemed uncollectible, or insufficient information is provided on the complaint.

Thorough supervisory reviews help ensure all transactions are accounted for properly, adjustments are valid, and assets are adequately safeguarded. Internal controls would be improved by the Prosecuting Attorney performing a supervisory review of accounting records and a documented review of adjustments made to the accounting system.

### **Recommendation**

The Prosecuting Attorney ensure supervisory reviews of accounting records are performed and documented, all adjustments are reviewed and approved, and ensure adequate documentation is retained to support such adjustments.

### **Auditee's Response**

*The Prosecuting Attorney provided the following written response:*

*I approve adjustments prior to them being made. Reports are now generated monthly for the receipts, which I review. I will review the reports of adjustments as well and retain documentation supporting adjustments made.*

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### **4. Addition and Abatement Process**

The County Clerk and County Commission do not provide adequate reviews of additions and abatements entered into the property tax system by the County Collector. The County Clerk and County Commission do not perform a reconciliation of the additions and abatements information prepared by the County Assessor and the additions and abatements entered into the property tax system by the County Collector.

In addition, property tax system access is not adequately restricted. The County Collector has unlimited access rights in the property tax system, which allows changes to be made to individual tax records throughout the tax year. Because the County Collector is responsible for collecting tax



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St. Clair County  
Management Advisory Report - State Auditor's Findings

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monies, good internal controls require she not have unlimited system access rights to be able to alter or delete tax rates, assessed values, and property tax billings.

Sections 137.260, RSMo, assigns responsibility to the County Clerk for making corrections to the tax books with the approval of the County Commission. If it is not feasible for the County Clerk to make corrections to the tax books, periodic reviews and timely approvals of court orders, along with a comparison of additions and abatelements information to actual changes made to the property tax system, would help ensure changes are proper. To prevent unauthorized changes to the property tax records, access should be limited based on user needs. Unrestricted access can result in the deletion or alteration of data files and programs.

## Recommendation

The County Clerk and County Commission restrict access to the property tax system to ensure the County Collector cannot make changes. In addition, the County Clerk and the County Commission should compare additions and abatelements information prepared by the Assessor to actual changes made to the property tax system.

## Auditee's Response

*The County Clerk and County Commission provided the following written response:*

*Changes have already been implemented to alleviate these concerns. The County Commission does not plan to restrict access, but will review the records to ensure all changes are appropriate and accurate. The County Clerk's office has started comparing addition and abatement information prepared by the Assessor to actual changes to the property tax system. The County Commission will be reviewing the monthly reconciliations of the additions and abatelements.*

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## 5. Public Administrator's Salary

The Public Administrator's salary has not been set according to state law. The Public Administrator has received both a salary and fees as compensation since 2001, based on Section 473.739, RSMo, which allowed public administrators to receive annual compensation in addition to fees. However, this law was revised and a new law, Section 473.742, RSMo, enacted in 2000, which requires public administrators to make a determination within 30 days after taking office whether to receive either a salary or fees. Shortly after the Public Administrator took office in January 2001, she filed a memo with the county electing to receive fees. However, the Public Administrator has received fees and annual salary compensation (ranging from \$10,100 to \$11,392), since she first took office in 2001. Salary commission meeting minutes of meetings held in 2001 and subsequent years did not address revisions to statutory provisions regarding public administrator compensation. After we brought this issue to the county's attention in the prior audit, the County Commission obtained a written legal opinion from the Prosecuting Attorney dated October 28, 2009,



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St. Clair County  
Management Advisory Report - State Auditor's Findings

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which concluded the public administrator was entitled to receive the compensation that was currently being paid by the county in accordance with Section 473.739, RSMo. Our legal counsel reviewed the county Prosecuting Attorney's legal opinion, various statutes, and case law, and came to a different opinion. He concluded a public administrator must choose between receiving a salary or fees and may not receive both because Section 473.742, RSMo, is more specific than Section 473.739, RSMo, and would therefore apply.

## Recommendation

The County Commission should re-evaluate this situation with legal counsel, determine and document the appropriate method for compensating the Public Administrator.

## Auditee's Response

*The County Commission provided the following written response:*

*The Public Administrator is going to elect to be put on salary starting January 1, 2014 for the rest of her term of office. This will be presented to the Salary Commission for their review.*

*The Public Administrator provided the following written response:*

*I will notify the County Clerk by written letter that I elect to choose a "salary" as my compensation for the Public Administrator's office. This is in accordance to MO Statute 473.742. This will start January 1, 2014, and continue for the rest of my term. I understand the office will stay salary and cannot return to a fee based office.*



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# St. Clair County

## Organization and Statistical Information

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St. Clair County is a county-organized, third-class county. The county seat is Osceola.

St. Clair 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 74 full-time employees and 9 part-time employees on December 31, 2012.

### Elected Officials

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

Officeholder	2013	2012
Robert Salmon, Presiding Commissioner	\$	27,080
Leroy D. Strobe, Associate Commissioner		26,849
Gerald R. Williams, Associate Commissioner		26,849
Pat Speight Terry, Recorder of Deeds		40,322
Debbie Peden, County Clerk		39,080
Joleene V. Simmons, Prosecuting Attorney		46,290
Ron Snodgrass, Sheriff		46,330
Rhonda Shelby, County Treasurer		38,000
C. Randy Sheldon, County Coroner		11,696
Laurie Stinnett, Public Administrator (1)		26,751
Sharon K. Foster, County Collector (2), year ended February 28,	40,945	
Gladys J. Smith, County Assessor, year ended August 31,		40,710

(1) Includes \$15,359 of fees from probate cases.

(2) Includes \$235 of commissions earned for collecting city property taxes.