



Nicole Galloway, CPA  
Missouri State Auditor

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# Madison County



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**Nicole Galloway, CPA**  
Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of Madison County

### Sheriff's Controls and Procedures

The sheriff lacks sufficient controls and procedures over two commissary bank accounts. One employee is primarily responsible for handling deposits and disbursements, and the sheriff does not perform documented reviews of accounting records. Receipt slips are not always issued and do not always reflect the method of payment, preventing the reconciliation of receipt slips to deposits. Bank reconciliations are not performed monthly, and a monthly list of liabilities is not prepared to reconcile to the commissary account balance. As a result, an unidentified balance of \$3,323 remains in the account. The sheriff also does not turn over commissary net proceeds to the county Inmate Prisoner Detainee Security Fund, as required by state law. Booking sheets, which record an inmate's cash and property, are not always fully completed, and numerous accounting records have not been retained, including receipt slips for a 6-month period in 2014 and records to support \$8,000 in commissary purchases. Perpetual inventory records are not maintained for commissary items or phone cards and periodic physical inventory counts are not performed. The sheriff and county treasurer do not coordinate efforts to ensure amounts billed for boarding prisoners are received by the county. The sheriff has not entered into written agreements with Fredericktown or surrounding counties for the boarding of prisoners outlining rates and services.

### Prosecuting Attorney's Controls and Procedures

Accounting records for 2011 through 2014 have not been retained, as required by state law. The former prosecuting attorney indicated records were left in the office at the end of his term, but the current prosecuting attorney stated he found no records in the office. Auditors were therefore unable to ensure money was handled properly. The missing records prevent the current prosecuting attorney from disbursing money remaining in the accounts, reconciling bank accounts, and monitoring money owed to the office. One employee is primarily responsible for receipting, depositing, and disbursing monies, and the prosecuting attorney does not perform a supervisory review of accounting records. In 2014 and 2015, the prosecuting attorney did not document monthly bank reconciliations for two accounts left open by the previous prosecuting attorney. Balances of \$12,851 and \$16,635 remaining in those accounts are unidentified. The prosecutor also spent \$7,761 from those accounts on a courtroom sound system, lodging, and investigations, circumventing the county's budgetary and disbursement procedures.

### Property Tax System

The county collector has access rights in the property tax system that allows her to make changes to individual tax records throughout the tax year. Because the collector is responsible for collecting tax monies, good internal controls require she not have access rights allowing alteration or deletion of tax rates, assessed valuations, and property tax billing information.

### Vehicle and Fuel Use

Mileage and fuel logs maintained by the sheriff's office do not indicate when fuel is purchased, so logs cannot be reconciled with statements. The sheriff also does not always document his review of fuel receipts, and the road and bridge supervisor does not reconcile fuel use to fuel purchased.

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## 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](http://auditor.mo.gov)**

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# Madison County

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## **NICOLE GALLOWAY, CPA**

### **Missouri State Auditor**

To the County Commission  
and  
Officeholders of Madison County

We have audited certain operations of Madison County in fulfillment of our duties under Section 29.230, RSMo. In addition, Daniel Jones & Associates, Certified Public Accountants, was engaged to audit the financial statements of Madison County for the 2 years ended December 31, 2014. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2014. The objectives of our audit were to:

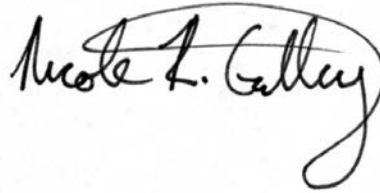
1. Evaluate the county's internal controls over significant management and financial functions.
2. Evaluate the county's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and operations, including certain financial transactions.

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 Madison County.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA  
State Auditor

The following auditors participated in the preparation of this report:

Deputy State Auditor:	Keriann Wright, MBA, CPA
Director of Audits:	Randall Gordon, M.Acct., CPA, CGAP
Audit Manager:	Jeannette Eaves, CPA
In-Charge Auditor:	Denise Huddleston, MBA
Audit Staff:	Morgan Alexander
	Margie Freeman, CPA

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# Madison County

## Management Advisory Report

### State Auditor's Findings

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

Controls and procedures over the Sheriff's commissary accounts and the boarding of prisoners need improvement. The Sheriff operates a jail and maintains a commissary for inmates to purchase various snacks and personal items. The Sheriff holds a commissary account and a commissary profit account for managing commissary activity. Deposits into the 2 commissary bank accounts totaled approximately \$20,500 and receipts from board bills per records of the County Treasurer totaled approximately \$114,000 during the year ended December 31, 2014.

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

The Sheriff has not adequately segregated accounting duties and does not perform a documented review of bank reconciliations and other accounting records. The Commissary Officer is primarily responsible for receipting, recording, depositing, and disbursing monies and also purchasing, distributing, and maintaining the inventory of commissary items. The Sheriff's review of bank reconciliations and other accounting records is not documented.

Proper segregation of duties is necessary to ensure transactions are accounted for properly and assets are adequately safeguarded. Internal controls would be improved by segregating the duties of receiving, recording, depositing, and disbursing monies and also purchasing and distributing commissary items to inmates. If proper segregation of duties cannot be achieved, documented independent or supervisory reviews of accounting and bank records are essential and should include comparing daily receipt activity to deposits and disbursements to supporting documentation.

##### **1.2 Receipting procedures**

Manual receipt slips were not always issued and the method of payment (cash, check, or money order) was not always indicated on the receipt slips when monies were received for the commissary account. As a result, receipt slips issued could not be reconciled to the deposits. The Commissary Officer indicated receipt slips are not always issued when receipts are received in the mail or when inmates have cash at the time of their arrest. During our review of the 2014 bank statements, we noted cash was included in most deposits; however, none of the cash was receipted.

To ensure all monies received are properly handled and deposited, and reduce the risk of loss, theft, or misuse of funds, adequate receipting procedures are needed.

##### **1.3 Bank reconciliations and liabilities**

The Commissary Officer does not perform monthly bank reconciliations for the commissary bank account. In addition, a monthly list of liabilities is not prepared to reconcile to the commissary account balance. As of May 31, 2015, the commissary account balance was \$4,004, while liabilities, consisting of inmate monies held in the account, totaled \$681, resulting in



## Madison County Management Advisory Report - State Auditor's Findings

an unidentified balance of \$3,323. A portion of the unidentified balance could be outstanding checks and commissary profits.

Performing monthly bank reconciliations helps ensure accurate records are kept and increases the likelihood errors will be identified. Regular identification and comparison of liabilities to the reconciled cash balance is necessary to ensure records are in balance and monies are available to satisfy all liabilities.

**1.4 Commissary net proceeds** The Sheriff has not turned over commissary net proceeds to the county Inmate Prisoner Detainee Security Fund as required by state law. The Sheriff allows inmates to make commissary purchases through his office and retains the net proceeds on the sales in the commissary account. The Sheriff does not track the amount of net proceeds remaining in the account. The Sheriff also maintains a commissary profit bank account; however, this account was not used to deposit net proceeds during most of 2014. As of December 31, 2014, the balance of the commissary account was approximately \$2,000 and the balance of the commissary profit account was approximately \$7,500. The amount of net proceeds earned on the sale of commissary items remaining in these bank accounts is unknown.

Section 221.102, RSMo, requires each county jail to keep revenues from its 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 (net proceeds) into the county Inmate Prisoner Detainee Security Fund held by the County Treasurer. In addition, Section 488.5026.3, RSMo, mandates how the funds shall be expended.

**1.5 Booking sheets** Booking sheets are not always completed properly. Booking sheets are used at the time of arrest to record the inmate's cash and property. Based on each inmate's preference, cash is either deposited in the commissary account or remains with the inmate's other property. The property section of the booking sheet was left blank on 9 of the 15 inmate records we reviewed for the period of February through July 2015.

Without including property information on the booking sheets, it is not possible to ensure all inmate property is adequately accounted for.

**1.6 Record retention** The Sheriff's office did not retain some accounting records for the commissary account.

- The Sheriff's office was not able to provide the check register for the last 10 months of 2014 and also could not locate receipt slips issued during the last 6 months of 2014. Due to the lack of these records, we





## Madison County Management Advisory Report - State Auditor's Findings

were not able to ensure receipts were properly accounted for and timely deposited.

- Receipts indicating the items purchased were not retained to support commissary purchases from 2 local businesses. Approximately \$8,000 was paid to these businesses from the commissary account during the year ended December 31, 2014. Without receipts to support the purchases made, it is not possible to ensure disbursements were proper.
- Commissary spreadsheets documenting inmate monies were not always retained. The Sheriff's office records each inmates' beginning cash, receipts, disbursements, and current balances on a spreadsheet. Upon the release or transfer of an inmate, the Sheriff's office uses the spreadsheet to disburse the remaining cash balance to the inmate. However, some spreadsheets were not retained after the inmate's release or transferred to another facility. During our review of 10 inmates' records from 2014, no commissary spreadsheets could be provided by the Sheriff's office. When we selected 15 inmate records from 2015 to review, we found commissary spreadsheets had not been retained for 8 of them.

Record retention is necessary to ensure the validity of transactions and provide an audit trail. Section 109.270, RSMo, indicates all records made or received by officials in the course of their public duties are public property and are not to be disposed of except as provided by law.

### 1.7 Commissary inventory

The Sheriff's office does not maintain perpetual inventory records of commissary items or phone cards and periodic physical inventory counts are not performed.

A detailed inventory ledger is necessary to adequately account for commissary inventory and phone cards. To ensure commissary items and phone cards are properly recorded and handled, purchases and sales should be compared to actual inventory on hand. Loss, theft, or misuse of commissary inventory and phone cards may go undetected without adequate inventory records.

### 1.8 Board of prisoners

The Sheriff and the County Treasurer do not have proper controls and procedures in place to track, and ensure timely collection of amounts billed to the City of Fredericktown and surrounding counties for boarding prisoners. The Sheriff's Administrative Assistant sends out invoices for board bills instructing the city and counties to forward payment to the County Treasurer. However, the County Treasurer does not report amounts received to the Sheriff. The Sheriff's Administrative Assistant does not retain these invoices, request payment information from the County Treasurer, or follow up on board bills to ensure payment was made.



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Procedures such as independent reconciliations of board bill invoices to payments received should be established to ensure payments received are proper and timely. Board bill invoices should be retained, 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.

## 1.9 Written agreements

The Sheriff has not entered into written agreements with the City of Fredericktown or surrounding counties for the boarding of prisoners detailing the prisoner housing rate to be paid, the services to be provided, or any required notification for emergency or non-routine situations.

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. Section 432.070, RSMo, requires contracts for political subdivisions to be in writing.

## Similar conditions previously reported

Similar conditions to sections 1.3, 1.4, and 1.7 were noted in our prior 2 audit reports.

## Recommendations

The Sheriff:

- 1.1 Adequately segregate accounting duties or ensure adequate independent or supervisory reviews of detailed accounting and bank records are performed and documented.
- 1.2 Ensure receipt slips are issued for all monies received and the method of payment is indicated on all receipt slips.
- 1.3 Ensure monthly bank reconciliations are performed and lists of liabilities are prepared and reconciled to the cash balance monthly. Any differences between accounting records and reconciliations should be investigated and resolved.
- 1.4 Ensure existing and future commissary net proceeds not necessary to meet cash flow needs or current operating expenses are disbursed to the County Treasurer for deposit in the Inmate Prisoner Detainee Security Fund and close the commissary profit account.
- 1.5 Ensure booking sheets are completed properly.
- 1.6 Ensure accounting records are properly retained.



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- 1.7 Maintain inventory records of commissary items and phone cards and reconcile the records to purchases, sales, and periodic physical inventory counts.
- 1.8 Work with the County Treasurer to develop procedures to track, monitor, and pursue collection of costs for boarding prisoners. In addition, board bill invoices should be retained.
- 1.9 Enter into written agreements with other political subdivisions as appropriate, and ensure the agreements are signed by all parties and specify the services to be rendered and the manner and amount of compensation to be paid.

## Auditee's Response

*The Sheriff provided the following responses:*

- 1.1 *We are currently using an electronic system. We now have 2 employees over the commissary. The Head Jailer receipts monies and prepares bank reconciliations. The Administrative Assistant reviews his work.*
- 1.2 *We no longer accept any monies for inmates. Payments made for inmates are put into the vendor's kiosk and are tracked through the vendor's computer system.*
- 1.3 *The Head Jailer now prepares the bank reconciliations and the Administrative Assistant reviews them. We will review the reports that can be generated by the new electronic system and in the future, we will reconcile inmate balances and unspent commissary profits to the reconciled bank balance.*
- 1.4 *The commissary account has been closed and the monies were moved to the commissary profit account. We plan to turn the money from the commissary profit account over to the County Treasurer and close this account.*
- 1.5 *The Head Jailer now reviews booking sheets each morning to ensure they are completed properly.*
- 1.6 *With the new electronic system, all records are now prepared and retained. Receipt information is maintained in the computer system and receipt slips are printed and retained in the inmates files.*
- 1.7 *We no longer have commissary inventory. We now contract with a vendor to provide commissary items.*



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1.8 *The Administrative Assistant now bills for board bills. The County Treasurer receives a copy of the invoices and the payments. I will ensure the Administrative Assistant and/or the County Treasurer are following up on unpaid board bills.*

1.9 *We will determine the cost for boarding inmates and develop written agreements with other entities.*

*The County Commission provided the following response:*

1.9 *We had an agreement with the City of Fredericktown in the past and are currently reviewing the cost of boarding inmates. We will create a new agreement with the City of Fredericktown. We will look into establishing agreements with surrounding counties.*

## **2. Prosecuting Attorney's Controls and Procedures**

Controls and procedures over the Prosecuting Attorney's accounting records need improvement. In addition, accounting records from the prior Prosecuting Attorney's term, 2011 through 2014, were not available and therefore, we were unable to determine whether monies were properly handled. The Prosecuting Attorney's office receipts monies for bad check and court-ordered restitution and fees. The Prosecuting Attorney deposited approximately \$91,000 during the year ended December 31, 2014.

### **2.1 Record retention**

Accounting records from 2011 through 2014 are missing. The previous Prosecuting Attorney indicated the accounting records were left in the office at the end of his term, however, the current Prosecuting Attorney indicated there were no accounting records when he took office in January 2015. Subsequently, 2014 bank statements were found in the office. Without accounting records, we were not able to ensure monies received were properly and timely deposited and disbursed. Also, the current Prosecuting Attorney cannot properly disburse the remaining monies in the bank accounts, reconcile the bank accounts, and monitor amounts owed to the office.

Record retention is necessary to ensure the validity of transactions and provide an audit trail. Section 109.270, RSMo, indicates all records made or received by officials in the course of their public duties are public property and are not to be disposed of except as provided by law.

### **2.2 Segregation of duties and supervisory review**

The Prosecuting Attorney has not adequately segregated accounting duties and does not perform a supervisory review. The Legal Assistant is responsible for receipting monies, making deposits, disbursing funds, and recording transactions. The Prosecuting Attorney does not perform a supervisory review of accounting records over receipting, depositing, or disbursement procedures to ensure monies are properly and timely recorded, deposited, and disbursed.



## Madison County Management Advisory Report - State Auditor's Findings

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

### 2.3 Bank accounts

During 2014 and 2015, the Prosecuting Attorney did not perform documented monthly bank reconciliations for the 2 bank accounts remaining open from the previous Prosecuting Attorney. In addition, a monthly list of liabilities is not prepared to reconcile to the bank balances. Balances of the 2 bank accounts were \$12,851 and \$16,635 as of December 31, 2014, and the amounts are unidentified. Additionally, during 2015, the Prosecuting Attorney's office spent \$7,761 from these accounts on a new sound system for the courtroom, lodging, and investigations. As a result, the county's budgetary and disbursement procedures have been circumvented, and transactions have occurred that are not reflected in the county's records.

Performing monthly bank reconciliations helps ensure accurate records are kept and increases the likelihood errors will be identified. Regular identification and comparison of liabilities to the reconciled cash balance is necessary to ensure records are in balance and monies are available to satisfy all liabilities. Further, various statutory provisions provide for the disposition of unidentified monies. Additionally, 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 45-1992 to the Hickory County Prosecuting Attorney states prosecuting attorneys are not authorized to maintain a bank account for law enforcement purposes separate from the county treasury.

### Similar conditions previously reported Recommendations

A similar condition to section 2.2 was noted in our prior audit report and a similar condition to section 2.3 was noted in our prior 2 audit reports.

The Prosecuting Attorney:

- 2.1 Ensure accounting records are properly retained.
- 2.2 Adequately segregate accounting duties or ensure adequate independent or supervisory reviews of detailed accounting and bank records are performed and documented.
- 2.3 Ensure monthly bank reconciliations are performed and lists of liabilities are prepared and reconciled to the cash balance monthly. Any differences between accounting records and reconciliations should be investigated and resolved. After sufficient efforts are made to resolve differences, any remaining unidentified monies should be disposed of in accordance with state law. Payment of



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expenses should only be made through the normal county disbursement process as provided for in the county budgets.

**Auditee's Response**

- 2.1 *We are currently retaining records.*
- 2.2 *I will review and sign the bank reconciliations prepared by the Legal Assistant.*
- 2.3 *We have been comparing the bank statements to the checkbook. In the future, we will prepare documented bank reconciliations. There are no open items related to the new accounts as everything is disbursed. We are unsure what monies remain in the old accounts. We believe these monies relate to Prosecuting Attorney fees and we will turn them over to the County Treasurer for the Prosecuting Attorney Administration Fund. We will close both old accounts.*

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**3. Property Tax System**

The county has not adequately restricted property tax system access. The County Collector has access rights in the property tax system that allows changes to be made to individual tax records throughout the tax year. Because the County Collector is responsible for collecting tax monies, good internal controls require the County Collector not have access rights allowing alteration or deletion of tax rates, assessed valuations, and property tax billing information.

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 Commission ensure property tax system access is limited to only what is needed for users to perform their job duties and responsibilities.

**Auditee's Response**

*The County Commission provided the following response:*

*We believe the County Collector has had the software company change her access rights.*

*The County Collector provided the following response:*

*The County Assessor and the County Collector currently have different software programs. The County Collector will request the programmer to remove her access once the County Assessor gains access to the Devnet Assessor program.*

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**4. Vehicle and Fuel Use**

The county lacks adequate procedures to account for vehicle and fuel use in the Sheriff's office and the Road and Bridge department. The Sheriff's office spent approximately \$48,400 on fuel for 14 vehicles and the Road and



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Bridge department spent approximately \$161,700 on fuel and oil purchases for 16 vehicles and 8 pieces of equipment during the year ended December 31, 2014.

- The mileage and fuel logs maintained by the Sheriff's office do not indicate when fuel is purchased, and therefore, fuel logs cannot be reconciled with fuel statements. Employees purchase fuel for patrol cars and the county receives a monthly statement from each vendor for these purchases. During 2014, the Sheriff had 3 accounts with local gas stations and one credit card account for fuel purchases. Employees are to obtain a receipt at the time of purchase, sign it, and remit it to the Administrative Assistant. The Sheriff does not always document his review of fuel receipts with the monthly fuel statements. Of 37 statements we reviewed, 13 (35 percent) were not signed by the Sheriff.
- The Road and Bridge Supervisor does not reconcile fuel use to fuel purchased. The fuel logs do not always include the mileage or the gallons of fuel purchased, and therefore, fuel logs cannot be reconciled with fuel statements.

Procedures for reviewing fuel use and reconciling use to fuel purchased are necessary to ensure the reasonableness and propriety of fuel use and disbursements. Also, complete mileage and fuel logs are necessary to document the appropriate use of vehicles and to support fuel charges. Failure to account for fuel purchases could result in loss, theft, and misuse going undetected.

## Recommendation

The County Commission and the Sheriff establish procedures to maintain adequate records to effectively monitor fuel use. In addition, ensure fuel purchases are reconciled to fuel use and fuel statements and investigate any significant differences.

## Auditee's Response

*The County Commission provided the following response:*

*The fuel statements for road and bridge show the date, amount purchased, and mileage. We will add mileage to the receipts and compare the receipts to the statements.*

*The Sheriff provided the following response:*

*We have a vehicle maintenance system where officers can enter the fuel use and purchases. We can print a report to use to compare to the monthly invoice. We will begin using this system to monitor fuel use.*

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# Madison County

## Organization and Statistical Information

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Madison County is a county-organized, third-class county. The county seat is Fredericktown.

Madison 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 64 full-time employees (including elected officials) and 17 part-time employees on December 31, 2014.

In addition, county operations include the Senate Bill 40 Board, the Law Enforcement Restitution Board, and the Domestic Violence Board. Also, the county has 911 operations.

### Elected Officials

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

Officeholder	2015	2014
Robert Mooney, Presiding Commissioner	\$	27,602
Jim Thompson, Associate Commissioner		25,567
Tom Stephens, Associate Commissioner		25,567
Paula Francis, Recorder of Deeds		38,732
Donal E. Firebaugh, County Clerk		38,732
Andrew Tarry, Prosecuting Attorney		45,011
Robert (Bobby) Spain, Sheriff		42,824
Nadean Rice, County Treasurer		38,732
Collin L. Follis, County Coroner		11,215
Carol Lachance, Public Administrator		20,394
Debby Boone, County Collector, year ended February 28,	38,732	
Dennis Bradford, County Assessor, year ended August 31,		38,732
William Douglas McFarland, County Surveyor (1)		

(1) Compensation on a fee basis.