



Office of Missouri State Auditor
Nicole Galloway, CPA

Ripley County



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Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Ripley County

Property Tax System Controls and Procedures	Access to the property tax system is not adequately restricted. The County Clerk does not prepare the current or delinquent tax books and does not verify the accuracy of the tax books. The County Clerk and County Commission do not adequately review and approve property tax additions and abatements or compare court orders or other supporting records to actual changes made to the property tax system.
County Collector's Controls and Procedures	The County Collector has not established proper controls and procedures for recording, reconciling, and depositing monies. The County Collector and office personnel responsible for receiving and recording all monies, also have the ability to post reversals to the property tax system without obtaining independent approval.
Prosecuting Attorney's Controls and Procedures	The Prosecuting Attorney has not established proper controls and procedures for receipting and depositing. Office personnel do not prepare a monthly list of liabilities and reconcile the list to available cash balances. Office personnel did not always timely disburse bad check and court ordered restitution to victims or transmit fees to the County Treasurer.
County Procedures	Procedures and records to account for county property are not adequate. The county does not reconcile fuel usage logs to fuel purchases. The county has not received payments of \$1,008 in donations from homeowners for grading homeowners' private driveways or roadways as of December 31, 2015, with some of this amount dating back to 2008. The county should not be providing this service, because it violates Missouri Constitution, Article III, Section 38(a), which prohibits grants of public money or property to any private person.
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

Ripley County

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NICOLE GALLOWAY, CPA

Missouri State Auditor

To the County Commission
and
Officeholders of Ripley County

We have audited certain operations of Ripley County in fulfillment of our duties under Section 29.230, RSMo. In addition, Daniel Jones and Associates, Certified Public Accountants, was engaged to audit the financial statements of Ripley County for the year ended December 31, 2015. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2015. The objectives of our audit were to:

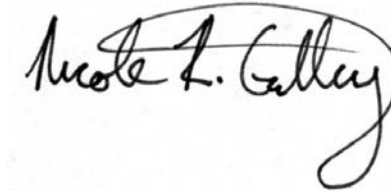
1. Evaluate the county's internal controls over significant management and financial functions.
2. Evaluate the county's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

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 applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

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

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

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of Ripley County.

A handwritten signature in black ink that reads "Nicole R. Galloway". The signature is written in a cursive style with a large, looping flourish at the end of the name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

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Ripley County

Management Advisory Report

State Auditor's Findings

1. Property Tax System Controls and Procedures

Controls and procedures over the property tax system need improvement. The County Collector's office processed collections totaling approximately \$4.6 million during the year ended February 29, 2016.

1.1 Tax system access

Access to the property tax system is not adequately restricted. The County Collector and office personnel have access rights in the property tax system to make changes to cash and check totals in order to agree the composition of the deposit to the composition of the receipts per the daily collection reports. Personnel do not maintain documentation as to who made each change or why a change occurred. Because the County Collector and office personnel are responsible for collecting tax monies, good internal controls require they not have access rights allowing them to alter collection totals. With unrestricted access, there is an increased risk of unsupported or unauthorized changes occurring in the property tax system after property taxes are approved for the year.

To prevent unauthorized changes to the property tax records, system access should be limited based on user needs. In addition, the County Collector should contact the system programmer and request changes be made to the property tax software to prevent system totals from being manipulated manually.

1.2 Tax books

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

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

1.3 Additions and abatements

The County Clerk and County Commission do not adequately review and approve property tax additions and abatements or compare court orders or other supporting records to actual changes made to the property tax system.



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Additions and abatements totaling approximately \$122,000 and \$21,000, respectively, were reported on the County Collector's annual settlement for the year ended February 29, 2016.

The County Assessor prepares and posts additions and abatements to the property tax system. At the end of each month, the County Collector prints the property tax additions and abatements report. However, neither the County Clerk nor the County Commission adequately reviews and approves the additions and abatements, and no comparison to the County Assessor's supporting documentation is performed. As a result, additions and abatements, which constitute changes to the amount of taxes the County Collector is charged with collecting, are not properly monitored and errors or irregularities could go undetected. In addition, the County Assessor, who enters additions and abatements into the computer system, is the mother of the County Collector's clerk. Because of this close relationship there is a greater risk in this area and it is especially important that the County Clerk and County Commission thoroughly review the property tax system changes.

Sections 137.260 and 137.270, RSMo, assign responsibility to the County Clerk for making changes 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, an independent reconciliation of approved additions and abatements to actual changes made to the property tax system would help to ensure changes are proper.

A similar condition was noted in our prior audit report.

Recommendations

- 1.1 The County Commission and the County Collector ensure property tax system access is restricted to only allow officials and personnel to access functions necessary for their duties. In addition, the system programmer should be contacted and changes requested to be made to the property tax software to prevent system totals from being manipulated manually.
- 1.2 The County Clerk prepare the current and delinquent tax books, or at a minimum, verify the accuracy of the tax books prior to charging the County Collector with the property tax amounts to be collected. Procedures performed should be documented.
- 1.3 The County Clerk and the County Commission develop procedures to ensure all additions and abatements are properly approved timely and monitored.

Auditee's Response

The County Commission provided the following response:



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1.1 *We will cooperate with the County Collector to ensure the property tax system is protected from having totals being manually manipulated, provided the system changes will not be cost prohibitive.*

The County Clerk provided the following response:

1.2 *Without having a module of the taxation system in my office, I am unable to perform the duties relating to making changes to the tax books, entering the levy information into the system, and preparing the current and delinquent tax books. Although the County Collector enters the levy information into the system and prepares the tax books, I do review the computer printout of the levy data entered for accuracy and I check the totals of the tax book reports to verify the accuracy of the collection amount charged to the County Collector. In the future I will ensure adequate documentation is maintained to support the procedures performed.*

The County Commission and County Clerk provided the following response:

1.3 *We do have procedures in place to review and monitor the additions and abatements that are presented. In an attempt to ensure more timely presentation of the tax book changes by the County Assessor, we will contact her to see which week of the month will be most convenient for her and place the item of "Assessor's Presentation of Tax Book Changes" on the agenda for that week of each month.*

The County Collector provided the following response:

1.1 *I will meet with the system programmer and request that the system be updated so that the breakdown of deposits cannot be changed.*

2. County Collector's Controls and Procedures

2.1 Recording, reconciling, and depositing

Controls and procedures in the County Collector's office need improvement.

The County Collector has not established proper controls and procedures for recording, reconciling, and depositing monies. We noted the following concerns:

- The County Collector does not deposit receipts intact and does not maintain the change fund at a constant amount. The County Collector has established a change fund of \$400, however she does not count the change fund daily to ensure it reconciles to the established amount. A cash count of the change fund on June 1, 2016, totaled \$431. The



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County Collector stated she believed the additional monies were copy monies collected and not recorded in the property tax system and therefore not included in the deposits, because deposits are prepared from the daily collection reports.

- As indicated in our two prior reports, office personnel do not always record the method of payment accurately in the property tax system, and overpayments and subsequent refunds are not reflected on daily collection reports.
- As indicated in our two prior reports, the composition of receipts (cash, check, or money order) recorded on the daily collection report is not reconciled to the composition of deposits. We identified instances where the composition of receipts on the daily collection report differed from the composition of the deposit.

In addition, the County Collector issues cash refunds for overpayments of \$5 or less. Since the cash amount is reduced, the total cash amount received does not agree to the total cash amount deposited. The County Collector did not identify or explain on the collection reports when these situations occurred.

Failure to implement adequate recording, reconciling, and depositing procedures increases the risk that loss, theft, or misuse of monies received will go undetected. If a change fund is needed, it should be set at a constant amount and a procedure established to reconcile to this amount every time a deposit is made.

2.2 Reversals

The County Collector and office personnel responsible for receiving and recording all monies, also have the ability to post reversals to the property tax system without obtaining independent approval. Common reasons for reversals recorded in the property tax system include recording errors and returned checks. The County Collector does not retain supporting documentation detailing the reason for reversals.

To reduce the risk of loss, theft, or misuse of funds, and ensure the validity of all reversals, they should be reviewed and approved by someone independent of the reversals process.

Recommendations

The County Collector:

- 2.1 Ensure all monies collected are recorded and deposited, maintain the change fund at a constant amount, record the method of payment accurately, and reconcile the composition of receipts to the composition of deposits. The County Collector should also work with the tax system programmer to implement changes to the



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system that will allow overpayments and refunds to be properly recorded in the property tax system.

- 2.2 Ensure all reversals are reviewed and approved by someone independent of the reversals process.

Auditee's Response

The following is a corrective plan of action addressing each finding or recommendation in the auditor's report. I intend to have the improvements in place by November 2016.

- 2.1 *When inputting a tax payment, we have the option to select a payment method (cash, check, or money order). If taxpayers change their minds after we have entered it or we erroneously select the wrong method, we are unable to change the method of payment. The monies are still correct. Going forward, a procedure will be put in place to document the incorrect method on the detailed report.*

The change fund was established and was periodically reconciled. After discussion with the auditors on how to handle the fund, a procedure will be put in place on balancing and reconciling the change fund.

I will be contacting our software provider for our property tax system about adding a feature or option to record overpayments or refunds. After analysis of the cost to add this option, it will either be added to our existing software so it will be reflected on the daily collection report or I will put a procedure in place to manually document refunds on the collection report.

- 2.2 *Reasons for a reversal are either a recording error or a returned check. The returned checks are documented on the collection report manually. Going forward, reversals will be reviewed and approved. In addition, a reason will be documented.*

3. Prosecuting Attorney's Controls and Procedures

Controls and procedures in the Prosecuting Attorney's office need improvement. The office collected approximately \$99,000 in bad check and court-ordered restitution and fees during the year ended December 31, 2015.

3.1 Receipting and depositing

The Prosecuting Attorney has not established proper controls and procedures for receipting and depositing. We noted the following concerns:

- A receipt transaction report is not generated from the computer system and reconciled to the deposit. In addition, office personnel do not account for the numerical sequence of receipt transaction numbers.



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- Money orders are not restrictively endorsed until the deposit is prepared. A cash count on June 1, 2016, identified 14 money orders totaling \$3,412 that had not been restrictively endorsed.
- As indicated in our prior two audit reports, receipts are not deposited timely. For example, monies received during July, totaling \$2,840 were not deposited until August 13, 2015. In addition, a restitution payment of \$50,243 received on September 25, 2015, was held for 13 days and deposited on October 8, 2015.

Failure to implement adequate receipting and depositing procedures increases the risk that loss, theft, or misuse of monies received will go undetected. Procedures should be established to ensure receipts are reconciled to deposits, the numerical sequence of receipts is accounted for, and all monies received are restrictively endorsed immediately upon receipt and deposited timely.

3.2 Liabilities

Office personnel do not prepare a monthly list of liabilities and reconcile the list to available cash balances. At our request, they prepared a list of liabilities as of July 26, 2016, and identified liabilities totaling \$5,222. The reconciled bank balance was \$5,561, resulting in \$339 in unidentified monies in the account.

Without regular identification and comparison of liabilities to the available cash balance, there is less likelihood errors will be identified and the ability to both identify liabilities and resolve errors is diminished. Such procedures are necessary to ensure monies are properly disbursed to individuals and/or entities for which the monies were collected. After sufficient efforts are made to resolve discrepancies, any remaining unidentified monies should be disposed of as provided by state law.

3.3 Disbursements

Office personnel did not always timely disburse bad check and court ordered restitution to victims or transmit fees to the County Treasurer. Bad checks, restitution, and fees totaling \$5,139 received in June 2015 were not disbursed or transmitted until August 27, 2015. In addition, a restitution payment for \$50,243 received on September 25, 2015, was not disbursed until November 7, 2015.

To ensure all disbursements are accounted for properly and reduce the risk of loss, theft, or misuse of funds, bad check and court-ordered restitution monies received should be disbursed timely. In addition, Sections 50.360 and 50.370, RSMo, require all county officials who receive fees or any other remuneration for official services to pay such monies monthly to the County Treasurer.



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Recommendations

The Prosecuting Attorney:

- 3.1 Reconcile receipts to deposits, account for the numerical sequence of receipts, restrictively endorse money orders immediately upon receipt, and deposit receipts timely.
- 3.2 Prepare lists of liabilities and reconcile the lists to available cash balances monthly. Any discrepancies should be promptly investigated and any remaining unidentified amounts should be disbursed in accordance with state law.
- 3.3 Disburse restitution monies timely and transmit fees monthly to the County Treasurer in accordance with state law.

Auditee's Response

- 3.1 *We have purchased a "for deposit only" stamp and use it on all receipts as they come in. We did not have Karpel set up for restitution until 2016. We have now utilized the Karpel restitution module to reconcile receipts to deposits and account for the numerical sequence of receipts. We attempt to deposit daily, but no less than weekly.*
- 3.2 *We now prepare a monthly list of liabilities from Karpel and reconcile the total to the cash balance. We will continue to monitor the difference and dispose of it in accordance with state law.*
- 3.3 *The delays occurred due to the repeated illness of the office manager in charge of making these disbursements. The new financial secretary is using the new Karpel system to avoid these problems in the future. All monies are now disbursed before the 10th of the following month.*

4. County Procedures

Improvements are needed in the county's procedures over capital assets, fuel use, and grading of private roads.

4.1 Capital assets

Procedures and records to account for county property are not adequate. At December 31, 2015, county property, excluding buildings, was valued at approximately \$1.7 million on the county's insurance policy. In addition, the county does not have adequate procedures in place to identify and record capital asset purchases and dispositions throughout the year. Although the County Clerk sent out an initial memo in September 2015, and a follow up memo in November 2015, she did not receive the requested annual inventory reports from the County Collector, the County Treasurer, and the Road and Bridge department. In addition, the inventory reports submitted by other officials lacked some necessary information such as tag numbers, purchase dates, acquisition costs, serial numbers, and disposal information. Several officials including the County Assessor, Recorder of Deeds, Prosecuting Attorney, Public Administrator, and Sheriff told us assets in



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their offices were not tagged or properly identified as county property. As a result, the county's capital asset records are not complete and up to date.

Adequate capital asset records and procedures are necessary to ensure effective internal controls, meet statutory requirements, and provide a basis for determining proper insurance coverage. Procedures to track capital asset purchases and dispositions throughout the year and compare to physical inventory results would enhance the county's ability to account for capital assets and potentially identify unrecorded additions and dispositions, identify obsolete assets and deter and detect theft of assets. Section 49.093, RSMo, provides that the officer or designee of each county department is responsible for performing annual inspections and inventories of county property used by that department and for submitting an inventory report to the County Clerk.

4.2 Fuel use

The county does not reconcile fuel usage logs to fuel purchases. During the year ended December 31, 2015, fuel purchases totaled approximately \$56,000 for the Road and Bridge department and \$25,000 for the Sheriff's office.

The fuel purchased by the Road and Bridge department is stored in 3 bulk fuel tanks at the county's shop. The fuel purchased by the Sheriff's office is stored in a bulk fuel tank located in the City of Doniphan's fuel depot. Although logs of fuel dispensed from bulk fuel tanks are maintained, these logs are not reconciled to fuel purchases.

Procedures for reconciling fuel use to fuel purchases 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 going undetected.

4.3 Road grading

The county has not received payments of \$1,008 in donations from homeowners for grading homeowners' private driveways or roadways as of December 31, 2015, with some of this amount dating back to 2008. The county collected \$341 in donations for grading homeowners' private driveways or roadways during the year ended December 31, 2015.

The county will grade homeowners' driveways or roadways upon request in exchange for a donation to the county. A homeowner can flag down a Road and Bridge employee grading county roads in the area and ask them to grade the roadway on the homeowner's land. The homeowner is informed the county requests a donation be made of \$65 per hour of work performed and payment to be made to the County Treasurer. The Road and Bridge employee will document the homeowner's name and the amount of time spent grading the road and turn the information over to the County Treasurer. The County Treasurer indicated the county does not send a bill to the homeowner or follow up on unpaid amounts.



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Utilizing county equipment and personnel to perform services for non-county maintenance is not a necessary or efficient use of taxpayers' monies. In addition, the county is exposing itself to potential liability claims for injury or damage to county employees and equipment. Further, not having procedures to issue invoices or follow up on amounts owed from homeowners could result in the county incurring costs without being reimbursed. Missouri Constitution, Article III, Section 38(a), prohibits grants of public money or property to any private person.

Similar conditions
previously reported
Recommendations

Similar conditions to sections 4.1 and 4.2 were noted in our prior 2 audit reports.

The County Commission:

- 4.1 Work with county officials to ensure complete and accurate inventory records are maintained and annual physical inventories are conducted, purchases and dispositions of assets are tracked, and assets are tagged as county property.
- 4.2 Ensure fuel logs are reconciled to fuel purchases and any significant differences identified should be investigated.
- 4.3 Discontinue the practice of performing road grading services on private roads. In addition, the county should bill and collect all outstanding amounts owed from homeowners.

Auditee's Response

The County Commission provided the following responses:

- 4.1 *Each year we, or the County Clerk, send a memo to the elected officials and department heads reminding them to submit asset inventory reports and in the memo format and tagging requirements are addressed. We will send an additional memo to everyone emphasizing the need for complete and accurate inventory records. The County Commissioners note that although there was a change in the Road and Bridge department personnel and they did not follow up on filing an asset inventory for 2015, the 2016 report is already on file.*
- 4.2 *We will devise a system to reconcile Road and Bridge department fuel usage to purchases and will urge the Sheriff's office to do the same.*
- 4.3 *While we understand the concern of the auditors, we believe it is a benefit to the constituency as well as to the county to grade private drives. Quite often grading of the driveways helps a drainage issue that could affect the county road. Recipients of the service are asked*



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to make a contribution to the county that offsets the cost to the county of labor, fuel, equipment, etc. We have a system in place that tracks the grading service provided and should someone not make a contribution for reimbursement, the grading service is not performed in the future.

The County Collector provided the following response:

4.1 I will prepare a capital asset listing for my office by the end of the year and will tag the capital assets in my office.

The Prosecuting Attorney provided the following response:

4.1 I will be happy to work with the county to properly label all county property in the office.

The County Treasurer provided the following response:

4.1 I will work to better ensure the asset purchases/inventories are provided to the appropriate authority.

The Public Administrator provided the following response:

4.1 I will work harder to ensure that all items belonging to Ripley County are clearly labeled for identification.

The Recorder of Deeds provided the following response:

4.1 I will endeavor to meet the requirements accordingly as required by law.

Ripley County

Organization and Statistical Information

Ripley County is a county-organized, third-class county. The county seat is Doniphan.

Ripley 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 38 full-time employees (including elected officials) and 6 part-time employees on December 31, 2015.

In addition, county operations include the Senate Bill 40 Board, Senior Citizen Board, and Law Enforcement Restitution Board.

Elected Officials

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

Officeholder	2016	2015
William D. Kennon Jr., Presiding Commissioner	\$	28,136
David Johnson, Associate Commissioner		25,186
Jerry Halley, Associate Commissioner (1)		8,686
Johnny Taylor Jr., Associate Commissioner (1)		7,346
June Watson, Recorder of Deeds		39,600
Becky York, County Clerk		39,600
Christopher J. Miller, Prosecuting Attorney		47,300
Ron Barnett, Sheriff		42,400
Terry L. Slayton, County Treasurer		39,600
Mike Jackson, County Coroner		10,600
Diane Knight Moore, Public Administrator		38,160
Marcia L. Tackett, County Collector (2), year ended February 29,	42,401	
Jan Spencer, County Assessor, year ended August 31,		38,160
William Troy Ayers, County Surveyor		3,000

(1) Johnny Taylor Jr. served as Associate Commissioner until April 19, 2015. Jerry Halley was appointed Associate Commissioner and sworn into office on August 27, 2015.

(2) Includes \$2,801 of commissions earned for collecting city and drainage property taxes.