



Office of Missouri State Auditor
Nicole Galloway, CPA

Summary of County
Audit Findings -
Public Administrator



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Missouri State Auditor

CITIZENS SUMMARY

Summary of County Audit Findings - Public Administrator

Background This report was compiled using audit reports issued by the State Auditor between July 2014 and June 2016. The objective of this report was to summarize recent Public Administrator audit issues and recommendations. Findings covering these topics were found in 28 audit reports.

Summary Audits of Public Administrators noted problems with annual settlements, disbursements, fees and reimbursements, receipting and depositing, bank reconciliations, electronic data security, case disposition, sale of property, case files, written agreements, salary, and Medicaid eligibility.

Problems addressed were in as many as 16 reports, while some problems were only noted in one report. Numerous reports included findings related to untimely, incomplete or inaccurate annual and final settlements; lack of supporting documentation for annual settlements and disbursements; lack of oversight and review of annual settlement accuracy and timeliness by the court; inadequate accounting controls and procedures; and failure to properly report asset information to the state. Numerous reports also noted issues with electronic data security including inadequate password controls and backup data procedures.

Due to the nature of the report no rating is provided.

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

Summary of County Audit Findings - Public Administrator

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NICOLE GALLOWAY, CPA
Missouri State Auditor

Honorable Jeremiah W. (Jay) Nixon, Governor
and
Members of the General Assembly
Jefferson City, Missouri

This report was compiled using county audit reports issued between July 2014 and June 2016 (report numbers 2014-047 through 2014-143, 2015-001 through 2015-135, and 2016-001 through 2016-042). This summary excludes county contracted financial statement audits and county follow-up reports issued during this period. The objective of this report was to summarize recent Public Administrator audit issues and recommendations.

The recommendations address a variety of topics including Public Administrator annual settlements, disbursements, fees and reimbursements, receipting and depositing, bank reconciliations, electronic data security, case dispositions, and other issues. The Appendix lists the 28 reports with findings covering these topics.

Nicole R. Galloway, CPA
State Auditor

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Summary of County Audit Findings - Public Administrator Management Advisory Report State Auditor's Findings

1. Annual Settlements

1.1 Timely filing

The Public Administrator did not timely file annual settlements or status reports in compliance with state law. In addition, the Public Administrator did not always timely file inventories of assets and/or notify the court of the death of a ward.

Sections 473.540, 475.082, and 475.270, RSMo, require the Public Administrator to file an annual settlement and/or status report with the court for each ward or estate. Section 473.767, RSMo, requires the Public Administrator to deliver property and file necessary settlements prior to leaving his/her term of office. Timely filing of settlements, status reports, inventories of assets, and/or death notices are necessary for the court to properly oversee the administration of cases and reduce the possibility that loss, theft, or misuse of funds could go undetected.

Recommendation

The Public Administrator file annual settlements or status reports timely. In addition, the Public Administrator should timely file inventories of assets and/or notify the court of the death of a ward.

Report source

2014-080 (Andrew County)
2014-081 (Gasconade County)
2014-094 (Texas County)
2014-095 (Webster County)
2014-103 (Lewis County)
2014-113 (Howell County)
2014-120 (Iron County)
2014-127 (Scott County)
2014-136 (Shannon County)
2015-120 (Pemiscot County)
2015-123 (Butler County)
2016-012 (Douglas County)
2016-013 (Dunklin County Public Administrator)
2016-027 (Stone County)

1.2 Complete and accurate

The Public Administrator did not always file complete and accurate annual settlements and the annual settlements did not always include all needed information.

To ensure the financial activity of the wards and/or estates is adequately reported to the court, all receipts, disbursements, and assets should be adequately detailed and recorded on the annual settlements. Complete and accurate settlements are necessary for the court to properly oversee the administration of cases and reduce the possibility that loss, theft, or misuse of funds could go undetected.



Summary of County Audit Findings - Public Administrator
Management Advisory Report - State Auditor's Findings

Recommendation The Public Administrator ensure annual settlements are complete and accurate.

Report source 2014-080 (Andrew County)
2014-094 (Texas County)
2014-095 (Webster County)
2014-103 (Lewis County)
2014-129 (Dallas County)
2016-012 (Douglas County)
2016-013 (Dunklin County Public Administrator)

1.3 Supporting documentation The Public Administrator did not file supporting documentation for disbursements, such as invoices, vouchers, bank statements, or canceled checks, with the court when filing annual settlements.

Section 473.543, RSMo, requires the Public Administrator to submit supporting documentation for all disbursements in excess of \$75 and indicates the court may require supporting documentation for disbursements of less than \$75. Without receiving and reviewing such documentation, the court cannot be assured that the balances reported on the annual settlement are correct, verify the accuracy of receipts and disbursements, or assess the validity and reasonableness of costs charged to and paid by wards of the Public Administrator. Consideration should be given to requiring the Public Administrator file supporting documentation with the court.

Recommendation The Public Administrator file supporting documentation with annual settlements and the court ensure supporting documentation is filed with the annual settlement.

Report source 2014-095 (Webster County)
2014-103 (Lewis County)
2015-133 (Henry County)
2016-012 (Douglas County)
2016-013 (Dunklin County Public Administrator)

1.4 Notification The court did not have procedures to timely notify the Public Administrator prior to the deadline for the annual settlement or status report.

Sections 473.557 and 475.280, RSMo, require the clerk of the court to notify the conservator or guardian (Public Administrator) of the deadline for the annual settlement.

Recommendation The court timely notify the Public Administrator of annual settlement or status report deadlines.

Report source 2014-094 (Texas County)



Summary of County Audit Findings - Public Administrator
Management Advisory Report - State Auditor's Findings

2014-103 (Lewis County)
2014-120 (Iron County)
2014-136 (Shannon County)
2016-012 (Douglas County)
2016-013 (Dunklin County Public Administrator)

1.5 Follow up

The court did not perform timely follow up on annual settlements or status reports not filed by the required date.

Failure to ensure annual settlements and status reports are filed timely increases the risk that loss, theft, or misuse of funds could go undetected.

Recommendation

The court follow up with the Public Administrator on annual settlements or status reports not filed by the required date.

Report source

2014-080 (Andrew County)
2014-094 (Texas County)
2014-103 (Lewis County)
2014-120 (Iron County)
2014-136 (Shannon County)
2015-120 (Pemiscot County)
2016-013 (Dunklin County Public Administrator)

1.6 Review of activity

The court did not perform sufficient reviews of the activity of cases assigned to the Public Administrator, review annual settlements, or perform timely follow up with the Public Administrator regarding annual settlement omissions or other problems.

Failure to adequately review and monitor the activity of cases assigned to the Public Administrator by the court and/or annual settlements filed with the court increases the risk that errors or lost, theft, or misuse of funds could go undetected.

Recommendation

The court establish procedures to adequately monitor the activity of cases assigned the Public Administrator and/or adequately review the annual settlements filed with the court.

Report source

2014-080 (Andrew County)
2014-095 (Webster County)
2014-103 (Lewis County)
2014-129 (Dallas County)
2015-133 (Henry County)
2016-012 (Douglas County)
2016-013 (Dunklin County Public Administrator)



Summary of County Audit Findings - Public Administrator
Management Advisory Report - State Auditor's Findings

2. Disbursements

2.1 Improper gift card purchases

The Public Administrator made improper purchases totaling \$250 on a gift card purchased with ward monies, and purchases made on other ward gift cards totaling at least \$550 did not appear to be made by, or on behalf of, the wards. The Public Administrator could not provide documentation showing gift cards purchased on behalf of wards had been delivered to the wards.

Gift card disbursements have more risk associated with them than check disbursements. Gift cards can be used by anyone in possession of the gift card. A check disbursement can only be cashed by the payee and the money remains in a bank account until the check is cashed, which provides added security. To adequately safeguard ward monies and reduce the risk of loss, theft, or misuse, the Public Administrator should discontinue purchasing gift cards.

After investigation by law enforcement officials, the Public Administrator entered into a deferred prosecution agreement with the Attorney General's Office. The terms of the deferred prosecution agreement included, but were not limited to, reimbursing the applicable ward accounts for the \$800 in questionable purchases and resigning her position as Public Administrator.

Recommendation

The Judge work with the new Public Administrator to ensure no other discrepancies exist. In addition, the Public Administrator should discontinue the use of gift cards and prepaid debit cards.

Report source

2016-013 (Dunklin County Public Administrator)

2.2 Supporting documentation

The Public Administrator did not retain documentation to support disbursements, including monies or other items of value provided to wards or others accepting payment on behalf of wards for personal expenses.

To ensure payments are valid and proper and adequately safeguard and reduce the risk of loss, theft, or misuse of ward assets, adequate supporting documentation should be maintained for all disbursements, including monies or other items of value provided to a ward or others on their behalf.

Recommendation

The Public Administrator ensure disbursements are supported by adequate documentation and obtain documentation for monies or other items of value provided to wards.

Report source

2014-080 (Andrew County)
2014-094 (Texas County)
2014-095 (Webster County)



Summary of County Audit Findings - Public Administrator Management Advisory Report - State Auditor's Findings

2014-103 (Lewis County)
2014-135 (Perry County)
2015-038 (Howard County)
2016-012 (Douglas County)
2016-013 (Dunklin County Public Administrator)

2.3 Timeliness

The Public Administrator did not make all payments timely, including payments for rent/housing/boarding, and income and property taxes, resulting in unnecessary interest and penalties.

The Public Administrator should make payments timely to avoid unnecessary interest and penalties and protect ward assets.

Recommendation

The Public Administrator make payments timely.

Report source

2014-080 (Andrew County)
2014-094 (Texas County)
2014-095 (Webster County)

2.4 Monitoring account balances

The Public Administrator did not adequately monitor account balances of some wards resulting in insufficient funds, overdraft fees, and service charges by the bank.

Part of the Public Administrator's function is to serve in a fiduciary role for individuals who cannot provide adequate oversight of their own finances. The failure to adequately monitor the financial activity, including account balances, of wards increases the risk that loss, theft, or misuse of funds could go undetected.

Recommendation

The Public Administrator monitor financial activity to avoid unnecessary bank charges.

Report source

2014-080 (Andrew County)
2014-095 (Webster County)

2.5 Burial plans

The Public Administrator did not reconcile prepayments made for burial plans to actual funeral expenses subsequently incurred. As a result, the Public Administrator paid more than actual cost for funeral expenses for at least one ward.

To ensure payments are valid and proper, the Public Administrator should ensure amounts prepaid on burial plans do not exceed actual cost.



Summary of County Audit Findings - Public Administrator Management Advisory Report - State Auditor's Findings

Recommendation	The Public Administrator reconcile prepaid burial plans to actual cost and seek reimbursement when appropriate.
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Report source	2014-135 (Perry County)
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2.6 Disbursements to wards by mail	The Public Administrator lacked adequate documentation of transactions involving a ward living in Florida, showing the ward or others accepting payment on behalf of the ward received gift cards, a phone, and a \$250 check. The Public Administrator indicated she mailed these gift and phone cards and the phone to the ward through standard mail.
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Mailing items of value increases the risk they could be stolen and misused. To adequately safeguard and reduce the risk of loss, theft, or misuse of ward assets, documentation indicating monies or other items of value provided to a ward should be obtained and retained. If such items have to be sent to a ward, using a method that will track delivery of the items would help provide this documentation.

Recommendation	The Public Administrator use a method that will track delivery of the items that have to be sent to a ward.
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Report source	2016-012 (Douglas County)
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3. Fees and Reimbursements

3.1 Assessment and collection of fees	The Public Administrator did not assess and collect fees from the accounts of some wards and estates.
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Section 473.742, RSMo, provides all fees collected by a Public Administrator who elects to be salaried are to be deposited into the county treasury. The Public Administrator should request fees when filing each annual and final settlement and remit all approved fees to the county treasury timely.

Recommendation	The Public Administrator work with the court to ensure fees are appropriately assessed and remit approved fees to the county.
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Report source	2014-094 (Texas County) 2014-120 (Iron County)
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3.2 Consistent application of fees	The Public Administrator did not consistently assess fees, and did not maintain a fee schedule or document criteria used when determining the appropriate fee to charge.
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Summary of County Audit Findings - Public Administrator Management Advisory Report - State Auditor's Findings

To ensure fees are properly assessed, the Public Administrator should work with the court to establish a fee schedule. Without documenting criteria used when determining the appropriate fee to charge, and without adequate supporting documentation, there is less assurance fees charged to each ward are fair, reasonable, and properly assessed.

Recommendation

The Public Administrator work with the court to establish a formal policy outlining the fee amount to assess wards.

Report source

2014-094 (Texas County)
2014-113 (Howell County)

3.3 Approval of fees

The Public Administrator issued checks for payment of fees prior to, or without, the Judge's approval.

To ensure fees are properly assessed, the Public Administrator should obtain court approval prior to disbursing fees.

Recommendation

The Public Administrator obtain court approval prior to disbursing fees.

Report source

2014-094 (Texas County)
2014-113 (Howell County)

3.4 Fee advances, errors, and monitoring

The Public Administrator charged fees in advance of services being performed without the approval of the Judge. In addition to the fee advance, the Public Administrator also charged and collected monthly fees from some estates in error. Additionally, the fee advance amount paid was included in the disbursement total the Public Administrator used when calculating the monthly fee. Further, the court has not established procedures to review the accuracy of fees paid to the Public Administrator.

To ensure fees are paid correctly, the Public Administrator should charge fees in accordance with the compensation order approved by the Judge, and after the services are performed. Failure of the court to adequately review fees paid to the Public Administrator increases the risk that errors or misuse of funds could go undetected.

Recommendation

The Public Administrator should discontinue the practice of charging fees in advance, and the Judge should ensure the court has established procedures to review the accuracy of fees paid to the Public Administrator.

Report source

2015-133 (Henry County)

3.5 Final fees

For final settlements filed during 2013 by the former Public Administrator, the former Public Administrator prorated the fees based on months of service applicable to the settlements. The county received fees related to



Summary of County Audit Findings - Public Administrator Management Advisory Report - State Auditor's Findings

services performed in 2012 and the former Public Administrator received fees related to services performed in 2013 since she was no longer a salaried employee.

Section 473.767, RSMo, indicates "In counties where the public administrator is paid a salary, the public administrator shall deliver property and make necessary filings as required in this section prior to leaving his or her term of office." Thus, the former Public Administrator should have completed all annual settlements, etc. before the end of her term and not retained any fees personally for those annual settlements filed after the end of her term.

Recommendation

The Judge should reconsider fees paid to the former Public Administrator after her term of office ended.

Report source

2014-113 (Howell County)

3.6 Mileage reimbursements

Mileage claim forms submitted by the Public Administrator to the county for reimbursement did not always contain sufficient detail, and as a result, mileage claim forms were not always accurate.

Section 50.333.10, RSMo, allows the county to reimburse county officials and employees for each mile actually traveled in the performance of their official duties. To ensure mileage paid is accurate, mileage claim forms should include sufficient detail of locations traveled.

Recommendation

The Public Administrator provide adequate documentation including sufficient details of locations traveled for all mileage reimbursements.

Report source

2014-047 (Taney County)

4. Receipting and Depositing

4.1 Receipts

The Public Administrator did not always issue receipt slips or maintain a log of monies received.

To safeguard receipts and reduce the risk of loss, theft, or misuse of funds, issue receipt slips for, or maintain a log of all monies received.

Recommendation

The Public Administrator ensure prenumbered receipt slips are issued or a log is maintained for all monies received.

Report source

2014-113 (Howell County)
2014-135 (Perry County)
2015-043 (Adair County)



Summary of County Audit Findings - Public Administrator
Management Advisory Report - State Auditor's Findings

4.2 Receipt slips

The Public Administrator did not always indicate the method of payment or date received on receipt slips issued.

Failure to implement adequate receipting procedures increases the risk that loss, theft, or misuse of monies received could go undetected. Proper receipting procedures are necessary to ensure all receipts are handled and accounted for properly.

Recommendation

The Public Administrator ensure the method of payment and date of receipt is recorded on receipts slips.

Report source

2014-113 (Howell County)

4.3 Endorsement of checks

The Public Administrator did not restrictively endorse checks until preparation of a deposit.

To adequately safeguard receipts and reduce the risk of loss, theft, or misuse of funds, checks should be restrictively endorsed immediately upon receipt.

Recommendation

The Public Administrator restrictively endorse checks immediately upon receipt.

Report source

2014-047 (Taney County)
2014-133 (Reynolds County)
2014-135 (Perry County)

4.4 Timeliness of deposits

The Public Administrator did not always deposit receipts timely.

To adequately safeguard receipts and reduce the risk of loss, theft, or misuse of funds, receipts should be deposited timely.

Recommendation

The Public Administrator deposit receipts timely.

Report source

2014-047 (Taney County)
2014-095 (Webster County)
2014-113 (Howell County)
2014-133 (Reynolds County)
2014-135 (Perry County)
2015-099 (Ralls County)

4.5 Tracking receipts

The Public Administrator did not have a system in place to properly track and document when monies owed are received on behalf of wards.

To properly track all monies owed and received on behalf of the wards and to adequately safeguard receipts and reduce the risk of loss, theft, or misuse



Summary of County Audit Findings - Public Administrator
Management Advisory Report - State Auditor's Findings

of funds, a log should be maintained to document monies owed and received.

Recommendation

The Public Administrator maintain a log to document all monies received and due, and properly monitor the receipt of payments owed to wards.

Report source

2014-047 (Taney County)

**5. Bank
Reconciliations**

The Public Administrator did not prepare, or timely perform, monthly bank reconciliations for some wards.

Monthly bank reconciliations are necessary to ensure the bank activity and accounting records are in agreement and to detect and correct errors timely.

Recommendation

The Public Administrator prepare and document timely monthly bank reconciliations for all wards' bank accounts.

Report source

2014-080 (Andrew County)
2014-094 (Texas County)
2015-120 (Pemiscot County)

**6. Electronic Data
Security**

6.1 Passwords

The Public Administrator had not established adequate password controls to reduce the risk of unauthorized access to computers and data. The Public Administrator and/or employees were not required to change passwords periodically, have a minimum number of characters in the password, and/or shared the user identification and password for certain computers in the Public Administrator's office.

Passwords are required to authenticate access to computers. The security of computer passwords is dependent upon keeping them confidential. However, since passwords did not have to be periodically changed, contain a minimum number of characters, or were shared by employees, there is less assurance they are effectively limiting access to computers and data files to only those individuals who need access to perform their job responsibilities. Passwords should be unique and confidential and changed periodically to reduce the risk of a compromised password and unauthorized access to and use of computers and data.

Recommendation

The County Commission work with the Public Administrator to require unique passwords for each employee that are confidential, contain a minimum number of characters, and are periodically changed to prevent unauthorized access to county's computers and data.



Summary of County Audit Findings - Public Administrator
Management Advisory Report - State Auditor's Findings

Report source	2014-135	(Perry County)
	2015-043	(Adair County)
	2015-079	(Grundy County)
	2015-115	(Harrison County)
	2016-021	(Marion County)
	2016-024	(Ozark County)
	2016-027	(Stone County)

6.2 Backup data

The Public Administrator did not perform periodic testing of backup data and/or store backup files at an off-site location.

Failure to store computer backup data at a secure off-site location results in the backup data being susceptible to the same damage as the data on the computer. To help prevent loss of information and ensure essential information and computer systems can be recovered, backup data should be tested on a periodic basis and stored at a secure off-site location.

Recommendation

The County Commission work with the Public Administrator to ensure backup data is tested on a regular, predefined basis, and stored in a secure off-site location.

Report source	2015-079	(Grundy County)
	2016-024	(Ozark County)

6.3 Security controls

The Public Administrator did not have security controls in place to lock computers after a specified number of incorrect logon attempts or after a certain period of inactivity.

Logon attempt controls lock the capability to access a computer after a specified number of consecutive invalid logon attempts and are necessary to prevent unauthorized individuals from continually attempting to logon to a computer by guessing passwords. Inactivity controls are necessary to reduce the risk of unauthorized individuals accessing an unattended computer and having potentially unrestricted access to programs and data files. Without effective security controls, there is an increased risk of unauthorized access to computers and the unauthorized use, modification, or destruction of data.

Recommendation

The County Commission work with the Public Administrator to require each county computer to have security controls in place to lock the computer after a specified number of incorrect logon attempts and after a certain period of inactivity.

Report source	2016-021	(Marion County)
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Summary of County Audit Findings - Public Administrator
Management Advisory Report - State Auditor's Findings

**6.4 Computer system
controls**

The Public Administrator's computerized accounting system allowed the user to change check numbers and dates in the system once a check had been printed and issued.

To ensure all disbursements are properly recorded and to reduce the risk of loss, theft, or misuse of funds, the Public Administrator should work with the computer software vendor to ensure adequate controls are put in place that prevent actions such as changing check numbers and dates.

Recommendation

The Public Administrator work with the computer software vendor to ensure adequate controls are in place to allow for the proper accountability of all transactions.

Report source

2014-047 (Taney County)

7. Case Disposition

The Public Administrator did not file, or timely file, final settlements, or distribute assets following the wards' death or assignment of decedent estates.

Public Administrator cases in which the ward is deceased should be reviewed to determine if the case is active or should be closed. To reduce the risk of loss, theft, or misuse of assets, the Public Administrator should ensure final settlements are filed timely and assets are promptly distributed to heirs.

Recommendation

The Public Administrator timely file final settlements for deceased individuals and decedent estates and petition the court for orders of distribution.

Report source

2014-080 (Andrew County)
2014-094 (Texas County)
2016-027 (Stone County)

8. Sale of Property

The Public Administrator did not solicit bids for auctioneer services for the sale of real estate and personal property, obtain a formal appraisal prior to the sale of a ward's real estate, and retain supporting documentation for personal items sold at auction for all wards.

While professional services may not be subject to standard bidding procedures, soliciting proposals for auctioneer services is a good business practice, helps provide a range of possible choices, and allows the Public Administrator to make a better-informed decision to ensure necessary services are obtained from the best-qualified provider after taking expertise, experiences, and cost into consideration. Good business practice also requires obtaining a formal appraisal to ensure the price obtained for the property is reasonable and represents the fair value of the property. Record



Summary of County Audit Findings - Public Administrator Management Advisory Report - State Auditor's Findings

retention is necessary to ensure the validity of transactions and provide an audit trail. Section 109.270, RSMo, states 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.

Recommendation

The Public Administrator obtain formal independent appraisals for real estate sold, ensure adequate supporting documentation is retained for the sale of personal property, and solicit proposals for auctioneer services.

Report source

2014-095 (Webster County)

9. Case Files

The Public Administrator did not retain complete case files for all wards.

Failing to maintain complete case files for all wards significantly increases the risk that loss, theft, or misuse of funds could occur undetected. Record retention is necessary to ensure the validity of transactions and provide an audit trail. Section 109.270, RSMo, states 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.

Recommendation

The Public Administrator retain adequate documentation for each ward.

Report source

2014-080 (Andrew County)

10. Written Agreements

The Public Administrator had not entered into a written agreement with one of a decedent's heirs for exclusive use of the decedent's farm in exchange for upkeep of the farm's fences, insurance coverage, utilities, and the payment of the annual property taxes.

Written agreements are necessary to ensure all parties are aware of their duties and responsibilities and to prevent misunderstandings.

Recommendation

The Public Administrator enter into a written rental agreement regarding usage of the farm.

Report source

2016-027 (Stone County)

11. Salary

The County Commission did not set the Public Administrator's salary in accordance with state law, and as a result, was underpaying the Public Administrator.

According to Section 473.742, RSMo, when the salary option is elected, the Public Administrator's salary is based upon the average number of open letters (cases) assigned to the Public Administrator in the 2 years preceding the term.



Summary of County Audit Findings - Public Administrator
Management Advisory Report - State Auditor's Findings

Recommendation	The County Commission set the Public Administrator's salary in accordance with state law, and should consider whether the payment of back pay is appropriate.
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Report source	2014-109 (Miller County)
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12. Medicaid Eligibility

Checks received or gift cards purchased for future purchases by the Public Administrator on behalf of the wards are often not reported as assets on the Medicaid eligibility form to help wards retain Medicaid eligibility.

Section 208.210.1, RSMo, requires recipients to notify county welfare offices if they possess property that affects their right to receive benefits. Further, Section 208.210.2, RSMo, provides that if it is found that a recipient or spouse possessed income in excess of the amount reported that would affect his/her right to receive benefits, the amount of benefits may be recovered as a debt to the state.

Recommendation	The Public Administrator report accurate asset information for wards to the Department of Social Services (DSS), Family Support Division. Also, the Public Administrator should contact DSS, Family Support Division, to determine whether any monies are due to the state.
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Report source	2014-047 (Taney County) 2014-133 (Reynolds County) 2015-099 (Ralls County) 2016-013 (Dunklin County Public Administrator)
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13. Washington County

On November 10, 2014, the Missouri Attorney General's office filed 2 felony charges against Kathy O'Neail, the Washington County Public Administrator. The allegations pertained to transactions that occurred during Ms. O'Neail's previous employment, prior to her taking office as the Public Administrator effective January 1, 2013.

Ms. O'Neail continued to serve in her capacity as the Public Administrator. Our audit covered the calendar year 2013 and did not identify significant problems with the Public Administrator's cases or procedures reviewed.

Given the serious nature of these allegations, it was imperative the court continue to perform diligent reviews of the Public Administrator's cases and supporting documents.

Recommendation	No recommendation was made.
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Report source	2015-008 (Washington County)
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Summary of County Audit Findings - Public Administrator

Appendix - Audit Reports

Report Number	Title	Publication Date
2014-047	Taney County	July 2014
2014-080	Andrew County	September 2014
2014-081	Gasconade County	September 2014
2014-094	Texas County	October 2014
2014-095	Webster County	October 2014
2014-103	Lewis County	November 2014
2014-109	Miller County	November 2014
2014-113	Howell County	November 2014
2014-120	Iron County	December 2014
2014-127	Scott County	December 2014
2014-129	Dallas County	December 2014
2014-133	Reynolds County	December 2014
2014-135	Perry County	December 2014
2014-136	Shannon County	December 2014
2015-008	Washington County	April 2015
2015-038	Howard County	June 2015
2015-043	Adair County	June 2015
2015-079	Grundy County	September 2015
2015-099	Ralls County	November 2015
2015-115	Harrison County	November 2015
2015-120	Pemiscot County	December 2015
2015-123	Butler County	December 2015
2015-133	Henry County	December 2015
2016-012	Douglas County	March 2016
2016-013	Dunklin County Public Administrator	March 2016
2016-021	Marion County	April 2016
2016-024	Ozark County	May 2016
2016-027	Stone County	May 2016
