



Office of Missouri State Auditor
Nicole Galloway, CPA

Cooper County

Report No. 2017-127
November 2017

auditor.mo.gov



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Cooper County

County Collector's Controls and Procedure	The County Collector does not prepare monthly lists of liabilities for the County Collector's bank accounts and consequently, liabilities are not agreed to the reconciled bank balances. The County Collector does not timely or consistently transfer monies from the credit card account to the general account. The County Collector does not allocate interest earned on the protested tax account to the individual parcels and, as a result, cannot determine the proper amount of interest to disburse or refund when a protested parcel is settled. The County Collector's contracts with 7 cities to provide property tax billing and collection services have not been periodically updated and are not current.
Property Tax System	Neither the County Clerk nor the County Commission adequately reviews the financial activities of the County Collector. The County Clerk does not maintain an account book or other records summarizing property tax charges, transactions, and changes. The County Clerk and/or the County Commission did not review and approve outlawed personal property taxes totaling approximately \$142,000 during the year ended February 28, 2017.
Use of Restricted Funds	The county transfers \$35,000 annually from the Law Enforcement Center Fund to the 911 Fund to reimburse for salaries and benefits related to 911 dispatching; however, the County Commission does not document the portion of salaries and benefits related to law enforcement services or maintain other data to support the amount of the transfer. Transfers made from the Tax Maintenance Fund were not in compliance with uses allowed by state law.
Electronic Data Security	The County Assessor, County Clerk, County Collector, Prosecuting Attorney, and Public Administrator have not established adequate password controls to reduce the risk of unauthorized access to computers and data. The Public Administrator does not store backup files at an off-site location.
Sheriff's Controls and Procedures	The Sheriff has not adequately segregated accounting duties or performed supervisory reviews of detailed accounting and bank records. The Sheriff's office does not perform monthly bank reconciliations for the criminal bond and execution accounts, and the book balance maintained for these accounts may not be accurate. The Sheriff's office does not prepare a monthly list of liabilities for the inmate/commissary account, and consequently, liabilities are not agreed to the reconciled bank account balance.

Additional Comments

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

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

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

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

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NICOLE GALLOWAY, CPA

Missouri State Auditor

To the County Commission
and
Officeholders of Cooper County

We have audited certain operations of Cooper 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 Cooper County for the 2 years ended December 31, 2016. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2016. 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.

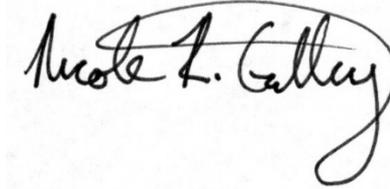
Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls 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 Cooper County.

An additional report, No. 2017-122, *Cooper County Clerk*, was issued in October 2017.

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:

Director of Audits:	Randall Gordon , M. Acct., CPA, CGAP
Audit Manager:	Travis Owens, MBA, CPA, CFE, CGAP
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Cooper County Management Advisory Report State Auditor's Findings

1. County Collector's Controls and Procedures

Controls and procedures in the County Collector's office need improvement. The County Collector's office collected approximately \$16.5 million in property taxes and other receipts during the year ended February 28, 2017.

1.1 Liabilities

The County Collector does not prepare monthly lists of liabilities for the County Collector's bank accounts, and consequently, liabilities are not agreed to the reconciled bank balances. The County Collector maintains 5 bank accounts including the general account, the credit card account, the installment account, the protested tax account, and the Tax Maintenance Fund account. The Tax Maintenance Fund account has no associated liabilities. With assistance from the Deputy Collector, we attempted to prepare a list of liabilities for the other 4 accounts as of February 28, 2017.

- For the general account, the reconciled bank balance was \$669,597 and the identified liabilities were \$709,305, resulting in a shortage of \$39,708. The shortage could be due to the County Collector not transferring monies timely or consistently from the credit card account to the general account (see section 1.2).
- For the credit card account, the reconciled bank balance was \$55,951 and we were unable to determine liabilities for this account.
- For the installment account, the reconciled bank balance was \$9,498 and the identified liabilities were \$6,771, resulting in an unidentified difference of \$2,727.
- For the protested account, the reconciled bank balance was \$493,831 and the identified liabilities were \$491,331, resulting in an unidentified difference of \$2,500.

Without regular comparison of liabilities to the available cash balance, the County Collector has no assurance cash is sufficient to meet liabilities, there is less likelihood errors will be identified, and the ability to resolve errors is diminished. Differences must be adequately investigated and explained. In addition, maintaining unidentified monies in the bank accounts increases the risk of loss, theft, or misuse of such funds. Various statutory provisions address the disposal of unidentified monies.

1.2 Transfers

The County Collector does not timely or consistently transfer monies from the credit card account to the general account. These transfers are made infrequently, are not based on actual collections for a specified time period, and are made to ensure sufficient funds are available in the general account for the monthly tax distributions. As a result, as noted in section 1.1, the general account liabilities will generally exceed the available cash balance in the general account. During the year ended February 28, 2017, the County



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Collector made 4 transfers from the credit card account to the general account totaling \$395,000. The transfers occurred in March 2016, May 2016, August 2016, and January 2017.

To reduce of risk of loss, theft, or misuse of monies received going undetected, credit card payments should be transferred timely to the general account.

1.3 Protested interest

The County Collector does not allocate interest earned on the protested tax account to the individual parcels and, as a result, cannot determine the proper amount of interest to disburse or refund when a protested parcel is settled.

The County Collector's protested tax bank account earns interest monthly. Protested property taxes for 2 corporations totaled approximately \$513,000 for 2013, 2014, and 2015. In May 2015, approximately \$342,000 of this amount relating to tax years 2013 and 2014 was deposited in the protested tax account by the former County Collector. These monies had initially been deposited in the general account instead of the protested tax account. As a result, the amount of interest earned on these monies prior to May 2015 is not determinable. The protested tax account had earned interest of \$2,320 as of February 28, 2017. The 2014 protested taxes for one corporation totaling approximately \$23,500 were resolved in 2016 and the County Collector disbursed the adjusted tax amount to the taxing authorities and issued a refund to the corporation for the taxes abated. However, the County Collector did not disburse any interest to the taxing authorities or to the corporation. The County Collector should ensure the appropriate amount of interest is disbursed or refunded as the value of each parcel is resolved.

Section 139.031.7, RSMo, requires the County Collector to disburse the proportional amount of interest earned either to the taxpayer, taxing authority, or both. To ensure interest earned on the protested account is properly distributed, controls should be in place to ensure interest is properly allocated and proper records are maintained.

1.4 Written contracts

The County Collector's contracts with 7 cities to provide property tax billing and collection services have not been periodically updated and are not current. Of the 7 contracts, 3 were prepared in 1991, 2 in 1998, 1 in 2000, and 1 in 2005. In addition, some current procedures are not in accordance with the terms of the contract.

Section 50.332, RSMo, allows county officials, subject to the approval of the county commission, to perform tax collection services for cities they normally provide to the county for additional compensation. Section 432.070, RSMo, requires all such contracts be in writing. Clear, detailed, and timely written contracts are necessary to ensure all parties are aware of the services to be performed and the compensation to be paid for the services.



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Similar conditions
previously reported

Conditions similar to sections 1.1 and 1.2 were noted in our prior report No. 2015-111, *Cooper County Collector and Property Tax System*, issued in November 2015.

Recommendations

The County Collector:

- 1.1 Prepare monthly lists of liabilities and reconcile the listings to the reconciled bank balances, promptly investigate any differences, and dispose of unidentified monies in accordance with state law.
- 1.2 Transfer credit card collections from the credit card account to the general account timely.
- 1.3 Determine the amount of interest to disburse to the taxing authorities and the corporation for the resolved 2014 protested taxes. Additionally, the County Collector should adopt procedures to calculate accumulated interest earned on each protested property tax parcel held in the protested account and as each parcel is settled ensure interest is distributed as required by state law.
- 1.4 Work with the County Commission to obtain current written contracts with the cities for property tax collections.

Auditee's Response

The County Collector provided the following responses:

- 1.1 *I will begin preparing monthly lists of liabilities and reconcile the lists to the reconciled bank balances monthly for the general, installment, and protested accounts. Any differences will be investigated and I will dispose of any unidentified monies in accordance with state law. For the credit card account this will not be necessary (see response to 1.2).*
- 1.2 *At the beginning of each month I am now transferring all credit card collections from the previous month to the general account.*
- 1.3 *I have calculated the amount of interest to refund and distribute for the resolved 2014 protested taxes and these amounts will be distributed accordingly. In the future, a separate bank account will be opened for each protested parcel to simplify the tracking of interest. I will calculate accumulated interest on the protested parcels still held, and ensure interest is distributed accordingly as these parcels are resolved.*
- 1.4 *The county plans to update all contracts with cities for property tax collections and I will assist with that effort.*



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Management Advisory Report - State Auditor's Findings

The County Commission provided the following response:

- 1.4 *We agree that the city tax collection contracts need to be updated and are currently working toward that goal.*

2. Property Tax System

Controls and procedures over the property tax system need improvement.

2.1 Review of activity

Neither the County Clerk nor the County Commission adequately reviews the financial activities of the County Collector. The County Clerk does not maintain an account book or other records summarizing property tax charges, transactions, and changes. In addition, the County Clerk and the County Commission do not perform adequate procedures to verify the accuracy and completeness of the County Collector's annual settlements. As a result, there is an increased risk of loss, theft, and misuse of property tax monies going undetected.

Section 51.150.1(2), RSMo, requires the County Clerk to maintain accounts with all persons chargeable with monies payable into the county treasury. An account book or other records that summarize all taxes charged to the County Collector, monthly collections, delinquent credits, additions and abatements, and protested amounts should be maintained by the County Clerk. Such records would help the County Clerk ensure taxes charged and credited to the County Collector each year are complete and accurate and could also be used by the County Clerk and County Commission to verify the County Collector's annual settlements. Such procedures are intended to establish checks and balances related to the collection of property taxes.

Similar conditions were noted in our prior reports No. 2015-111, *Cooper County Collector and Property Tax System*, issued in November 2015 and No. 2013-102, *Cooper County*, issued in October 2013.

2.2 Outlawed taxes

The County Clerk and/or the County Commission did not review and approve outlawed personal property taxes totaling approximately \$142,000 during the year ended February 28, 2017. These outlawed taxes were related to the 2008 through 2013 property tax years. As a result, outlawed taxes, 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 Clerk indicated he does not have access to the property tax system to make corrections, and the County Collector authorized the computer programmer to outlaw the taxes.

Sections 137.260 and 137.270, RSMo, assign responsibility to the County Clerk for making corrections to the tax books with the approval of the County Commission. If it is not feasible for the County Clerk to make corrections to



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the tax books, an independent reconciliation of approved outlawed taxes to actual changes made to the property tax system would help to ensure changes are proper.

Recommendations

The County Clerk:

- 2.1 Maintain an account book with the County Collector. In addition, the County Clerk and County Commission should use the account book to review the accuracy and completeness of the County Collector's annual settlements.
- 2.2 And/or the County Commission adequately review and approve all outlawed taxes.

Auditee's Response

The County Commission and County Clerk provided the following response:

We agree with both recommendations and will work with the new (interim) County Clerk and the County Collector to develop procedures that ensure necessary checks and balances are in place and adhered to. The County Clerk will begin maintaining an account book with the County Collector, and the account book will be used to verify future annual settlements. In the future, we will require outlawed taxes be approved by the County Commission.

3. Use of Restricted Funds

Procedures related to the use of restricted funds are not adequate.

3.1 Law Enforcement Center Fund transfers

The county transfers \$35,000 annually from the Law Enforcement Center Fund (LECF) to the 911 Fund to reimburse for salaries and benefits related to 911 dispatching; however, the County Commission does not document the portion of salaries and benefits related to law enforcement services or maintain other data to support the amount of the transfer. According to the County Commission orders authorizing these transfers, the transfers are to cover costs of duties performed by 911 personnel related to receiving and dispatching calls, maintaining the warrant registry, making inquiries in the Missouri Uniform Law Enforcement System, and other support duties. However, the county has no documentation to demonstrate how this annual amount was derived, nor has the county undertaken a study to determine whether the amounts transferred are fair based on the law enforcement related work load of the 911 dispatchers.

Section 67.582.3, RSMo, restricts usage of monies in the LECF to the purpose of providing law enforcement services. Costs paid by the fund should be clearly related to the services allowed by law and documentation should be retained to demonstrate the disbursements comply with statutory restrictions.



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A similar condition was noted in our prior reports No. 2013-102, *Cooper County*, issued in October 2013 and No. 2009-74, *Cooper County*, issued in July 2009.

3.2 Tax Maintenance Fund transfers

Transfers made from the Tax Maintenance Fund (TMF) were not in compliance with uses allowed by state law. The County Collector collects a penalty of 7 percent of the total charged on delinquent taxes, and two-sevenths of this penalty is required to be paid into the TMF to be used for additional administrative or operational costs related to the office of the County Collector. During the year ended December 31, 2016, disbursements (including transfers) from the TMF totaled approximately \$40,700.

Based on court orders approved by the County Commission, the County Collector transferred \$20,000 in December 2015 and 2016 from the TMF to the General Revenue Fund. The County Collector indicated the County Commission told her the monies were needed to fund courthouse improvements and repairs. There was no indication the transfer represented a reimbursement for additional costs paid from the General Revenue Fund relating to the administration or operation of the County Collector's office.

Section 52.315, RSMo, requires TMF monies be expended for additional administration and operation costs of the County Collector's office. Section 52.315, RSMo, further indicates "Any costs shall include, but shall not be limited to, those costs that require any additional out-of-pocket expense by the office of collector and it may include reimbursement to the county general revenue for the salaries of employees of the office of collector for hours worked and any other expenses necessary to conduct and execute the duties and responsibilities of such office." Any unexpended balance is required to remain in the TMF to accumulate from year to year and should not be transferred to the county's general revenue for non-collector related purposes prior to reaching the limits set forth in Section 52.317.1, RSMo. It is unclear how the transfers benefited the administration or operation of the office of the County Collector and therefore, the transfers were not an appropriate use of the TMF monies.

Recommendations

- 3.1 The County Commission maintain adequate documentation to support the monies transferred from the Law Enforcement Center Fund to the 911 Fund.
- 3.2 The County Collector ensure disbursements from the Tax Maintenance Fund are in compliance with statutory provisions, and the County Commission consider reimbursing the Tax Maintenance Fund for the improper transfers.



Auditee's Response

The County Commission provided the following responses:

- 3.1 *We will strive to create and/or retain better documentation for all interfund transfers, which will include reasons for the transfer and support for how the transfer amount was determined.*
- 3.2 *We believe the transfers were in compliance with state statutes because the intent of the transfers was to reimburse the General Revenue Fund for certain costs of the County Collector's office. In the future, we will strive to better document any transfers.*

The County Collector provided the following response:

- 3.2 *I will ensure future disbursements from the Tax Maintenance Fund comply with statutory provisions, and will not authorize any transfers that violate statutory provisions.*

4. Electronic Data Security

Controls over county computers are not sufficient. As a result, county records are not adequately protected and are susceptible to unauthorized access.

4.1 Passwords

The County Assessor, County Clerk, County Collector, Prosecuting Attorney, and Public Administrator have not established adequate password controls to reduce the risk of unauthorized access to computers and data. Employees in these offices are not required to change passwords periodically to help ensure passwords remain known only to the assigned user.

Passwords are required to authenticate access to computers. The security of computer passwords is dependent on keeping them confidential. However, since passwords do not have to be periodically changed by employees in these offices, 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 changed periodically to reduce the risk of a compromised password and unauthorized access to and use of computers and data.

4.2 Data backup

The Public Administrator does not store backup files at an off-site location. Failure to store computer backup data at a secure off-site location results in the 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 stored at a secure off-site location.



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Recommendations

- 4.1 The County Commission work with other county officials to require confidential passwords for each employee that are periodically changed to prevent unauthorized access to the county's computers and data.
- 4.2 The Public Administrator ensure backup data is stored in a secure off-site location.

Auditee's Response

The County Commission provided the following response:

- 4.1 *We agree that data security is very important and will develop new policies to ensure all offices protect data at all times, including periodic changing of passwords.*

The Public Administrator provided the following responses:

- 4.1 *I will change passwords monthly.*
- 4.2 *The flash drive used for data backup will stay with me when the office is closed.*

5. Sheriff's Controls and Procedures

Controls and procedures in the Sheriff's office need improvement. The Sheriff's office processed receipts for bonds, conceal carry weapon (CCW) permits, civil paper service, inmate monies, and other miscellaneous receipts totaling approximately \$381,000 during the year ended December 31, 2016.

5.1 Segregation of duties

The Sheriff has not adequately segregated accounting duties or performed supervisory reviews of detailed accounting and bank records. The Office Manager is responsible for receipting, recording, and depositing monies collected; and preparing and signing checks for the general, revolving, and criminal bond accounts. In addition, the Jail Lieutenant is primarily responsible for receipting, recording, and depositing monies; making disbursements; and preparing the monthly bank reconciliation for the inmate/commissary account. The Sheriff does not perform a documented supervisory review of the accounting and bank records to ensure all monies received are properly recorded, deposited, and disbursed.

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 receipting, recording, depositing, and disbursing monies. If proper segregation of duties cannot be achieved, documented independent or supervisory reviews of detailed accounting and bank records are essential.

5.2 Bank reconciliations

The Sheriff's office does not perform monthly bank reconciliations for the criminal bond and execution accounts, and the book balance maintained for



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these accounts may not be accurate. The Office Assistant maintains electronic accounting ledgers for each account to track receipts, disbursements, and the book balance. While she enters the date each deposit or check clears the bank, she does not attempt to reconcile the bank balance to the book balance monthly. Using the electronic ledgers, we determined the reconciled bank balance for these accounts as of December 31, 2016. The reconciled bank balance for the criminal bond account was \$1 and the book balance was negative \$998, a difference of \$999. The reconciled bank balance for the execution account was \$3,976 and the book balance was \$4,055, resulting in a shortage of \$79.

Performing monthly bank reconciliations helps ensure accurate records are kept and increases the likelihood errors will be identified.

5.3 Liabilities

The Sheriff's office does not prepare a monthly list of liabilities for the inmate/commissary account, and consequently, liabilities are not agreed to the reconciled bank balance. The reconciled bank balance for the account at December 31, 2016, was \$7,637. Reports were generated from the computerized system that indicated liabilities (amounts held for inmates totaled \$1,287 and commissary net proceeds due to the County Treasurer for the month of December 2016 totaled \$2,834) totaled \$4,121, leaving an unidentified balance of \$3,516. Some of this money is held for cash flow purposes to purchase commissary inventory.

Monthly lists of liabilities should be prepared and reconciled to the available cash balance to ensure sufficient cash is available for the payment of all amounts due and all monies in the bank can be identified. Prompt follow up on discrepancies is necessary to resolve errors. Further, various statutory provisions provide for the disposition of unidentified monies.

Recommendations

The Sheriff:

- 5.1. Segregate accounting duties or ensure documented independent or supervisory reviews of detailed accounting and bank records are performed.
- 5.2. Perform monthly bank reconciliations. Any differences between accounting records and reconciliations should be promptly investigated and resolved.
- 5.3. Prepare monthly lists of liabilities and reconcile the list to the reconciled bank balance monthly. Any differences should be promptly investigated and resolved. After sufficient efforts are made to resolve differences, any remaining unidentified monies should be disposed of in accordance with state law.



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Auditee's Response

- 5.1 *I will begin performing documented supervisory reviews of accounting and bank records.*
- 5.2 *My staff are now performing a formal monthly bank reconciliation for all bank accounts. The book balance errors noted in the finding have been corrected and we have found no other discrepancies between the book balance and reconciled bank balance.*
- 5.3 *My staff will begin performing a monthly comparison of liabilities to the reconciled bank balance. We plan to determine the appropriate amount of money that should be held for cash flow (purchasing of commissary inventory) plus the value of inventory on hand. Any unexplained differences will be investigated and resolved.*

Cooper County Organization and Statistical Information

Cooper County is a county-organized, third-class county. The county seat is Boonville.

Cooper 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. In addition to elected officials, the county employed 81 full-time employees and 12 part-time employees on December 31, 2016.

In addition, county operations include a Senate Bill 40 Board, Overton-Wooldridge Levee District Board, and Cooper County Memorial Hospital Board.

Elected Officials

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

Officeholder	2017	2016
Don Baragary, Presiding Commissioner	\$	43,067
David Booker, Associate Commissioner		40,636
Paul Davis, Associate Commissioner		40,636
Nancy Fisher, Circuit Clerk and Ex Officio Recorder of Deeds (1)		
Darryl Kempf, County Clerk (2) (3)		73,331
Douglas Abele, Prosecuting Attorney		88,051
Jerry Wolfe, Sheriff		68,745
Marcia Imhoff, County Treasurer		46,718
James Hurt, County Coroner		20,494
Stephanie Young, Public Administrator		61,564
Diana Thomas, County Collector (4), year ended February 28,	72,485	
James R. Lachner, County Assessor, year ended August 31,		61,564

- (1) Compensation is paid by the state. The Circuit Clerk and Ex Officio Recorder of Deeds has been separated into 2 elected official positions. Georgia Esser took office as the Recorder of Deeds on January 1, 2017.
- (2) Includes \$11,767 of commissions earned for preparing the city property tax books.
- (3) Darryl Kempf resigned on September 29, 2017, as part of a plea agreement with the Attorney's General's Office. The County Commission appointed Keat Catlett to serve as Interim County Clerk starting October 2, 2017.
- (4) Includes \$10,921 of commissions earned for collecting city property taxes.



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Other
Information

On April 5, 2016, Cooper County voters approved continuance of a 1/2 of 1 percent county-wide capital improvement sales tax for the purpose of construction of county road systems improvements, including new bridges and culverts. The sales tax is extended through December 31, 2020.