



**Nicole Galloway, CPA**

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**Missouri State Auditor**

**Macon County**

Report No. 2021-051

August 2021

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# CITIZENS SUMMARY

## Findings in the audit of Macon County

Personal Property Assessment Procedures	The County Assessor's procedures for adding personal property items to the property tax system and assessing penalties are not consistent for all taxpayers and/or not in compliance with state law. The County Assessor did not retain personal property assessment lists signed and submitted by taxpayers as required by state law.
Sheriff's Controls and Procedures	Sheriff's office personnel do not prepare a monthly list of liabilities for the inmate commissary account, and consequently, liabilities are not agreed to the reconciled bank balance. In addition, the Sheriff has not regularly remitted net proceeds to the County Treasurer from the inmate commissary account for deposit into the Inmate Prisoner Detainee Security Fund. Office personnel also have not performed a documented physical inventory of seized property and do not have adequate procedures to ensure an inmate's remaining account balance is refunded upon release.
County Collector's Controls and Procedures	The County Collector does not prepare a monthly list of liabilities for the main bank account, and consequently, liabilities are not agreed to the reconciled bank balance. The County Collector did not account for the numerical sequence of receipt slip numbers. Personal commissions are not reported to the Internal Revenue Service as employee compensation by the county.
Public Administrator's Annual Settlements	The Public Administrator does not always file annual settlements and/or status reports timely.
Electronic Data Security	The County Assessor and County Collector do not have security controls in place to lock computers after a specified number of incorrect logon attempts and/or after a certain period of inactivity.
Electronic Communication Policy	The county has not developed certain electronic records management and retention policies in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission.
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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# Macon County

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## **NICOLE GALLOWAY, CPA**

### **Missouri State Auditor**

County Commission  
and  
Officeholders of Macon County

We have audited certain operations of Macon County in fulfillment of our duties under Section 29.230, RSMo. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2020. The objectives of our audit were to:

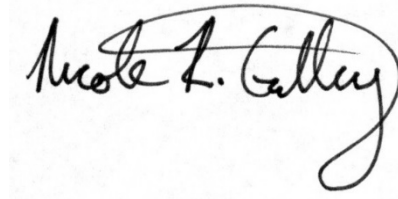
1. Evaluate the county's internal controls over significant management and financial functions.
2. Evaluate the county's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

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 control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. 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 Macon County.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with the first name "Nicole" and last name "Galloway" clearly legible. The initials "R." are written between the first and last names.

Nicole R. Galloway, CPA  
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Kelly Davis, M.Acct., CPA, CFE
Audit Manager:	Travis Owens, MBA, CPA, CFE, CGAP
In-Charge Auditor:	Richard Stuck
Audit Staff:	Hunter O'Donnell, M.Acct. John J. Thompson

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# Macon County

## Management Advisory Report

### State Auditor's Findings

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#### **1. Personal Property Assessment Procedures**

The County Assessor's procedures for adding personal property items to the property tax system and assessing late assessment penalties in accordance with state law need improvement. In addition, the County Assessor has not retained personal property assessment lists signed and submitted by taxpayers as required by state law.

##### **1.1 Additions and late assessment penalties**

The County Assessor's procedures for adding personal property items to the property tax system and assessing penalties are not consistent for all taxpayers and/or not in compliance with state law.

For some taxpayers, the County Assessor processes an official addition to the property tax system and charges the taxpayer a late assessment penalty (LAP) if the taxpayer does not declare specific personal property item(s) prior to the March 1 deadline. For these taxpayers, the item(s) added are deemed an addition or supplement, and are reported to the County Commission for approval. For other taxpayers, the County Assessor adds the item(s) to the current year's assessment as an adjusting entry in the property tax system and waives the LAP. For these taxpayers, the item(s) added to the personal property assessment list are not treated as an addition (or supplemental change to the current or delinquent tax books) and, therefore, are not reported to the County Commission for approval. This situation occurred because the County Assessor indicated that he believed waiving the LAP is appropriate if the amount of LAP exceeds the tax due for the item(s) being added.

We haphazardly<sup>1</sup> selected 60 taxpayers who made personal property tax payments to determine if additions were made appropriately and identified 8 taxpayers who each added one item (13 percent) in at least one of the 3 prior tax years. For all 8 items added, the County Assessor made an adjusting entry in the current tax year, did not assess a LAP, and did not create a tax book addition. None of these items met the statutory criteria for the County Assessor to waive the LAP. One taxpayer had not reported one item for 2 tax years, and another taxpayer had not reported their item for 3 tax years. The taxpayers for the other items did not report the items in the current tax year. The added items had a total assessed valuation of \$13,220 and the waived penalties totaled \$275. For 3 of the 8 items tested the tax due was higher than the penalty waived indicating penalties were not only waived when they exceeded the tax amount due.

Per Section 137.075, RSMo, every person owning or holding real property or tangible personal property on the first day of January, including all such property purchased on that day, shall be liable for taxes thereon during the same calendar year.

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<sup>1</sup> Due to the nature of the sample, the results cannot be projected to the population.



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

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Section 137.280.1, RSMo, requires taxpayers to deliver signed lists of their personal property to the County Assessor by March 1st. The list must be signed and certified by the taxpayer as being a true and complete list or statement of all the taxable tangible personal property. In addition, if the County Assessor determines that the taxpayer omitted property from the assessment list, Section 137.130, RSMo, requires the County Assessor to go back and assess the property that was omitted from the assessment list for the previous 3 years, if applicable. If a taxpayer fails to return the form or include all property, they are subject to penalties; however, the County Assessor must waive the LAP in 6 situations and/or circumstances.<sup>2</sup>

To ensure all taxpayers in the county are treated equally and all applicable state laws are followed, omissions from and subsequent additions to the tax book should be handled consistently, and late assessment penalties should be assessed as required by state law.

### 1.2 Record retention

The County Assessor did not retain personal property assessment lists signed and submitted by taxpayers as required by state law. We requested the 2018 personal property assessment lists as part of the review described in section 1.1; however, the County Assessor indicated personal property assessment lists are destroyed after 2 years. He indicated he believes he is in compliance with state law because the data is maintained electronically; however, the data maintained electronically is entered by his staff and does not include the taxpayer's signature or date.

The retention schedule specific the County Assessor listed on the Missouri Secretary of State's website<sup>3</sup> indicates individual personal property assessment lists are to be maintained for 5 years. Retention of records is necessary to ensure the validity of transactions and provide an audit trail. Section 109.270, RSMo, provides that all records made or received by an official in the course of his/her public duties are public property and are not to be disposed of except as provided by law. Section 109.255, RSMo, provides that the Local Records Board issue directives for the destruction of records.

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<sup>2</sup> Per Section 137.280, RSMo, exemptions include the applicant provides or demonstrates to the County Assessor (1) the taxpayer is in military service and is outside the state; (2) the taxpayer filed timely, but in the wrong county; (3) there was a loss of records due to fire or flood; (4) the taxpayer can show the list was mailed timely as evidenced by the date of postmark; (5) the Assessor determines that no form for listing personal property was mailed to the taxpayer for that tax year; or (6) the neglect occurred as a direct result of actions or inactions of the county or its employees or contractors.

<sup>3</sup> <https://www.sos.mo.gov/CMSImages/LocalRecords/Assessor.pdf>



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## Recommendations

The County Assessor:

- 1.1 Process additions in accordance with state law and established county procedures, and ensure late assessment penalties are assessed when appropriate.
- 1.2 Retain all records in accordance with state law.

## Auditee's Response

- 1.1 *We no longer offer adjustments for personal property items left off of taxpayer assessment lists. All adjustments will be supplemented (added) or deleted by court order for which ever year they were left off or needed to be removed.*
- 1.2 *I will retain the 3 previous years of personal property assessment lists, although I already retain electronic records that have been entered in the property tax system by my staff.*

## 2. Sheriff's Controls and Procedures

Controls and procedures in the Sheriff's office need improvement. The office collected payments for civil fees, concealed carry weapon permits, bonds, and other miscellaneous receipts totaling approximately \$68,600 during the year ended December 31, 2020. In addition, the Sheriff's office had commissary sales of approximately \$19,600 during the year ended December 31, 2020.

### 2.1 Liabilities

Sheriff's office personnel do not prepare a monthly list of liabilities for the inmate commissary account, and consequently, liabilities are not agreed to the reconciled bank balance. In addition, the Sheriff has not regularly remitted net proceeds to the County Treasurer from the inmate commissary account for deposit into the Inmate Prisoner Detainee Security Fund. The account consists of inmate money and the net proceeds from commissary sales.

Based on records provided by the Sheriff, we determined liabilities for the inmate commissary account were \$7,079 at December 31, 2020. The December 31, 2020, reconciled bank balance was \$9,344, leaving an unidentified balance of \$2,265. The Sheriff's Administrator indicated some or all of the unidentified balance is money kept in the account to meet cash flow needs and to operate the commissary, but he does not maintain a listing of liabilities for the balances or perform a regular comparison of assets to liabilities. The monthly invoice received from the vendor identifies the amounts owed to the vendor and the amount of net proceeds earned. However, this information is not used when disbursing amounts to the County Treasurer and the Sheriff's office personnel do not track these liabilities. Instead, the Sheriff's office personnel will periodically disburse money from the inmate account to the County Treasurer when, in their opinion, an excess balance has accumulated. For example, net proceeds of \$5,000 and \$3,000 were disbursed in February 2020 and October 2020, respectively.





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

Regular identification and comparison of liabilities to the available cash balance is necessary to ensure accounting records are in balance, all amounts received are disbursed, and money is available to satisfy all liabilities. Differences must be adequately investigated and explained. Section 221.102, RSMo, requires each county jail to keep revenues from its commissary in a separate account and pay for goods and other expenses from that account, allows retention of a minimum amount of money in the account for cash flow purposes and current expenses, and requires deposit of the remaining funds (net proceeds) into the county Inmate Prisoner Detainee Security Fund held by the County Treasurer.

A similar condition was reported in our prior audit report.

### 2.2 Seized property

Sheriff's office personnel have not performed a documented physical inventory of seized property. The Sheriff indicated a physical inventory is performed once or twice a year but he was not aware this procedure needed to be documented.

Considering the often sensitive nature of seized property, adequate internal controls are essential and would significantly reduce the risk of loss, theft, or misuse of the property. Complete and accurate inventory control records should be maintained, and periodic physical inventories performed with the results compared to inventory records to ensure seized property is accounted for properly.

### 2.3 Inactive inmate account balances

Sheriff's office personnel do not have adequate procedures to ensure an inmate's remaining account balance is refunded upon release. As of December 31, 2020, the Sheriff's office was holding about \$5,665 for 169 former inmates in the commissary bank account. These inmates were released from the county jail but did not claim their commissary account balance. Inmates who are released generally receive a debit card loaded with any remaining money; however, the office previously only issued checks.

The Sheriff indicated the number of outstanding account balances was due to some inmates who accepted checks but never cashed them, and some may have refused a check or debit card. Follow up on inactive accounts is necessary to ensure money is appropriately disbursed to the former inmates or as otherwise provided by state law. In addition, establishing procedures to refund an inmate's remaining balance upon release will allow the Sheriff to more adequately safeguard any money being held and reduce the risk of loss, theft, or misuse of money.

## Recommendations

The Sheriff:

- 2.1 Prepare a monthly list of liabilities for the inmate commissary account and reconcile the list to the available cash balance. Any



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differences between accounting records and reconciliations should be promptly investigated and resolved for both the inmate commissary and fee accounts. In addition, the Sheriff should ensure existing and future commissary net proceeds not necessary to meet cash flow needs or current operating expenses are disbursed timely to the County Treasurer for deposit in the Inmate Prisoner Detainee Security Fund.

- 2.2 Ensure a periodic inventory is conducted and reconciled to the seized property evidence log, and investigate any differences.
- 2.3 Refund inmates their remaining balance upon release. In addition, the Sheriff should attempt to return unclaimed balances to the former inmates. If the payee cannot be located, the amount should be disbursed in accordance with state law.

## Auditee's Response

- 2.1 *The Sheriff's office has recently worked with the commissary company to develop a means of reporting monthly liabilities to be able to better track and disburse inmate funds as required by law. The new reporting method will allow us to be able to balance our inmate bank accounts more efficiently and determine and monitor the minimum necessary to operate. On a monthly basis the jail administrator will compare the assets to liabilities to ensure there is no unexplained surplus or shortage.*
- 2.2 *The Sheriff's office recognizes the importance of inventorying evidence in our possession and performs disposals/destructions bi-annually. This allows us to keep a very minimal amount of inventory in storage. Documentation of the disposals/destructions are kept with the evidence file. It would also be appropriate to document those disposals/destructions and perform random inventory inspections on a separate form for auditing purposes and we plan to ensure a procedure to resolve the auditor's concerns is implemented.*
- 2.3 *The Sheriff's office has started the process of following up with released inmates that still have money on their commissary account. The debit card release system has already been upgraded to allow for an easy monetary transition upon inmates being released. Staff is currently being trained with the newly upgraded release system. Each inmate with an outstanding balance has the responsibility to collect those monies. The new reporting method will allow us to be more efficient in releasing those funds to the appropriate party.*



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### **3. County Collector's Controls and Procedures**

Controls and procedures in the County Collector's office need improvement. The County Collector's office collected approximately \$15.1 million in property taxes and other receipts during the year ended February 28, 2021.

#### **3.1 Main account liabilities**

The County Collector does not prepare a monthly list of liabilities for the main bank account, and consequently, liabilities are not agreed to the reconciled bank balance. The County Collector indicated she was not aware this procedure needed to be performed periodically. We requested the County Collector prepare a list of liabilities as of October 31, 2020. The reconciled bank balance totaled \$581,841 and the identified liabilities were \$583,397, resulting in an unidentified shortage of \$1,556. Upon review, we determined the County Collector had miscalculated the amount of surtax held as a liability and the reconciled bank balance equaled the corrected liabilities amount.

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.

#### **3.2 Numerical sequence of receipt slips**

The County Collector did not account for the numerical sequence of receipt slip numbers to ensure money received has been properly recorded and deposited. The County Collector indicated the property tax system did not previously have the capability to print a report of voided transactions but this issue has been corrected and the report is now reviewed periodically to ensure proper internal controls are in place and functioning as intended.

Failure to implement adequate receipting and depositing procedures increases the risk that loss, theft, or misuse of money could occur and go undetected.

#### **3.3 City commissions**

Personal commissions received for the collection of City of La Plata taxes are not reported to the Internal Revenue Service (IRS) as employee compensation by the county. The county pays the County Collector commissions for the collection of City of La Plata taxes totaling about \$1,800 annually outside of the county payroll process. The County Collector collects taxes for other cities within the county but the agreements with those cities do not provide for personal commissions.

Since the annual payments for commissions are not processed through the county payroll system, they have not been reported on the employee's W-2 forms, appropriate payroll taxes were not withheld, and the employer's share of payroll taxes is not paid. IRS regulations require individuals treated as employees to have all compensation reported on W-2 forms. The County Collector and County Clerk indicated they were not familiar with the relevant IRS regulations and consider the County Collector to be an employee of the



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City of La Plata for these commission payments based on the city ordinance authorizing personal commissions for the collection of city taxes.

To ensure all compensation is properly reported and taxed, all compensation should be paid through the normal county payroll process. The failure to properly report and tax all wages could result in penalty and interest charges assessed against the county.

## Recommendations

The County Collector:

- 3.1 Prepare monthly lists of liabilities and reconcile the listings to the reconciled bank balances, promptly investigate any differences, and if any money remains unidentified dispose of it in accordance with state law.
- 3.2 Account for the numerical sequence of receipt slip numbers.
- 3.3 Work with the County Commission and County Clerk to ensure all compensation is paid through the county's normal payroll process, properly taxed, and reported to the IRS as employee compensation.

## Auditee's Response

3.1 *A spreadsheet has been added to the monthly reconciliation that will better identify any differences during the reconciliation that the Deputy County Collector performs and I will be in charge of reviewing it.*

3.2 *Our software has a numerical sequence of receipt slip numbers that ensures money received has been properly recorded and deposited. I was not aware of this internal function in the software. The missing receipt slip sequence numbers were because of a function of the software. I have discussed this issue with the programmer for the software and an update/correction was implemented. The problem has been resolved.*

3.3 *The County Collector provided the following response:*

*Personal commissions are reported to the Internal Revenue Service (IRS) on my personal tax returns. Historically, they have never gone through the county employee payroll system. We are working on developing the best solution based on the auditor's recommendation.*

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

*We do not agree with the statement that the fees collected by the County Collector from the City of La Plata are related to payroll. The*



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*authorizing city ordinance for the contract signed by the current County Collector, the county, and the city lists her as employed by the City of La Plata. As a result, the County Clerk and Collector consider this to be reportable tax on her personal income tax return and that was done. While we do not agree with the finding we will work toward clarifying the situation. The personal fees or commissions collected from the City of La Plata by the County Collector have nothing to do with the county's tax liability and should not be run through county payroll.*

## Auditor Comment

The County Collector is as an employee of the county. While City of La Plata ordinance may indicate the County Collector is an employee of the city, the collection of City of La Plata and other city taxes is done in conjunction with the County Collector's official duties. The city does not issue the checks to the County Collector for personal commissions, instead they are written as part of the County Collector's monthly distribution process. In addition, the City of La Plata does not provide the County Collector with a W-2 form to report the commissions as city employee income.

## 4. Public Administrator's Annual Settlements

The Public Administrator does not always file annual settlements and/or status reports timely. The Public Administrator is the court-appointed personal representative for wards or decedent estates of the Circuit Court, Probate Division. The Public Administrator's office was responsible for the financial activity of 64 wards and estates as of December 31, 2020.

During our review of 6 haphazardly selected cases, we found the Public Administrator did not timely file the annual settlements for any of them. Settlements filed for these cases ranged from 38 days to 275 days after the due date. The Public Administrator and Probate Clerk indicated the COVID-19 pandemic contributed to the untimely settlement filings because the Circuit Court and private attorney who prepares the settlements were closed or otherwise unavailable at various times.

Sections 473.540 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. Timely filing of annual settlements and/or status reports is necessary for the court to properly oversee the administration of cases and reduce the possibility that errors, loss, theft, or misuse of funds will go undetected.

## Recommendation

The Public Administrator file annual settlements and/or status reports timely.

## Auditee's Response

*The office will work diligently to file annual settlements and status reports in a more timely manner.*



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## 5. Electronic Data Security

The County Assessor and County Collector do not have security controls in place to lock computers after a specified number of incorrect logon attempts and/or after a certain period of inactivity. The officials could not explain why these controls were not in place.

Logon attempt controls lock the capability to access a computer after a specified number of consecutive unsuccessful 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.

A similar condition was noted in our prior audit report.

### Recommendation

The County Commission work with other county officials to require each county computer to have security controls in place to lock after a specific number of incorrect logon attempts or after a certain period of inactivity.

### Auditee's Response

*The County Commission provided the following response:*

*The Macon County Commission will speak with the County Collector and the County Assessor in an effort to find solutions to this situation, such as implementing new security controls in place to lock after a specified number of incorrect logon attempts or after a certain period of inactivity.*

*The County Collector provided the following response:*

*I agree with the accuracy of the information and recommendation. I am working with our IT contractor regarding implementation of these controls on all stations.*

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## 6. Electronic Communication Policy

The county has not developed certain electronic records management and retention policies in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission. This guidance recommends government entities have a policy on electronic messaging, including text messages, email, and other third party platforms. Some elected officials indicated they were not aware of these requirements; however, they were aware of the requirements Chapter 610, RSMo, (commonly referred to as the Missouri Sunshine Law) so they did not believe additional policies were necessary.

Section 109.270, RSMo, provides that all records made or received by an official in the course of his/her public duties are public property and are not to be disposed of except as provided by law. Section 109.255, RSMo, provides that the Local Records Board issue directives for the destruction of



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records. The guidelines for managing electronic communications records can be found on the Secretary of State's website.<sup>4</sup>

To ensure compliance with state law, the Commission should develop written policies to address the use of personal email, social media and message accounts, and management and retention of electronic communications.

## Recommendation

The County Commission work with other county officials to develop written records management and retention policies to address electronic communications management and retention to comply with Missouri Secretary of State Records Services Division Electronic Communications Records Guidelines.

## Auditee's Response

*The Macon County Commission is currently working with all county offices to develop a policy to ensure the responsible and acceptable use of communication systems including, but not limited to internal and external electronic communications such as electronic mail, the internet, and electronic devices. The policy will be designed to continue to support the needs of citizens and County employees. This policy will describe guidelines regarding access to and disclosure of communications transmitted by e-mail, text messaging, voicemail messages, or communications stored in word processing documents. While we respect the individual privacy of employees outside the workplace, employee privacy does not extend to the employee's work-related conduct or to the use of county-provided equipment, networks, or electronic devices.*

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<sup>4</sup> Missouri Secretary of State Records Services Division, *Electronic Communications Records Guidelines for Missouri Government*, May 14, 2019, is available at <<https://www.sos.mo.gov/CMSImages/LocalRecords/CommunicationsGuidelines.pdf>>, accessed May 14, 2021.

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# Macon County

## Organization and Statistical Information

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

Macon 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 56 full-time employees and 6 part-time employees on December 31, 2020.

In addition, county operations include a Senate Bill 40 Board, Industrial Development Authority Board, and County Park Board.

### Elected Officials

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

Officeholder	2021	2020
Alan R. Wyatt, Presiding Commissioner	\$	33,957
Kevin Souther, Associate Commissioner		31,646
Clarence Walker, Associate Commissioner		31,646
Sherry Muncy, Recorder of Deeds		47,949
Shirley Sims, County Clerk		47,300
Josh Meisner, Prosecuting Attorney		58,925
Kevin Shoemaker, Sheriff		53,148
Krista Bruno, County Treasurer		47,949
Brian Hayes, County Coroner		16,176
Craig Fuller, Public Administrator		47,949
Rhonda Anno, County Collector, year ended February 28, (1)	49,990	
Alan Spencer, County Assessor, year ended August 31,		47,636
John H. Schaefer, County Surveyor (2)		

(1) Includes \$1,801 in commissions earned for collecting city property taxes.

(2) Compensation on a fee basis.