



NICOLE GALLOWAY, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of Moniteau County, Missouri

The Office of the State Auditor contracted for an audit of Moniteau County's financial statements for the 2 years ended December 31, 2020, through the state Office of Administration, Division of Purchasing and Materials Management. The audit includes an audit of each county officer in fulfillment of our duties under Section 29.230.1, RSMo. A copy of this audit, performed by Stopp & VanHoy, Certified Public Accountants, and Business Advisors, LLC, is attached.

A handwritten signature in black ink that reads "Nicole R. Galloway".

Nicole R. Galloway, CPA
State Auditor

September 2021
Report No. 2021-079



Recommendations in the contracted audit of Moniteau County

2020-001	The County prepare a budget for all applicable funds and periodically review its actual expenditures as compared to budgeted amounts. An amended budget should be prepared and approved as necessary to comply with statutes.
2020-002	The County develop the required internal control documentation. In addition, we recommend studying the COSO internal control guidance and tools as a means to begin the process. Once this documentation is complete, those charged with governance have a responsibility to understand the controls and ensure they are operating effectively.
2020-003	The County address various risks in the environment, including risk of fraud occurring by performing assessments to identify, analyze, and manage these risks.
2020-004	Management and governance of the County develop controls over credit card authorization and use to ensure all expenditures are approved and are necessary expenditures of the County's funds.
2020-005	The Sheriff implement the necessary procedures to ensure that the bank balance reconciles to the book balance on a monthly basis.
2020-006	The County keep appropriate minutes for closed session meetings.
2020-007	Management develop internal controls over reporting and consult with outside accountants, if possible, to ensure an accurate Schedule of Expenditures of Federal Awards (SEFA) is prepared.

**The County of Moniteau
California, Missouri
Independent Auditor's Report and Financial Statements
For the years ended December 31, 2020 & 2019**



**The County of Moniteau
California, Missouri
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Independent Auditor's Report

To the County Commission and
Officeholders of Moniteau County, Missouri

Report on the Financial Statements

We have audited the accompanying financial statements of Moniteau County, Missouri, as of and for the years ended December 31, 2020 and 2019, and the related notes to the financial statements, which collectively comprise Moniteau County, Missouri's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting practices prescribed or permitted by Missouri law to demonstrate compliance with the State of Missouri's regulatory basis of accounting and budget laws. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statements, the financial statements are prepared by Moniteau County, Missouri on the basis of accounting practices prescribed or permitted by Missouri law to

demonstrate compliance with the State of Missouri's regulatory basis of accounting and budget laws, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in *the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of Moniteau County, Missouri as of December 31, 2020 and 2019, or changes in financial position or cash flows thereof for the years then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of each fund of Moniteau County, Missouri as of December 31, 2020 and 2019, and their respective cash receipts and disbursements, and budgetary results for the years then ended in accordance with the basis of accounting practices prescribed or permitted by Missouri law as described in Note 1.

Other Matters

Other Information

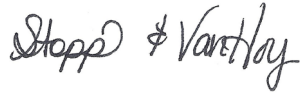
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Moniteau County, Missouri's basic financial statements. The Schedule of Expenditures of Federal Awards, as required by the audit requirements of Title 2 *U.S. Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The Schedule of Expenditures of Federal Awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 11, 2021 on our consideration of Moniteau County, Missouri's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an

opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Moniteau County, Missouri's internal control over financial reporting and compliance.

A handwritten signature in black ink, appearing to read "Stopp & Varney". The signature is written in a cursive, flowing style.

Creve Coeur, Missouri
August 11, 2021

**The County of Moniteau
California, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
All Governmental Funds: Regulatory Basis
For the year ended December 31, 2020**

<u>Fund</u>	Cash and Equivalents January 1, 2020	Receipts 2020	Disbursements 2020	Cash and Equivalents December 31, 2020
General Revenue	\$ 17,136	\$ 4,578,826	\$ 4,594,393	\$ 1,569
Special Road and Bridge	279,518	1,377,238	1,325,005	331,751
Assessment	433,787	222,372	214,907	441,252
Capital Improvement	1,163,090	555,417	490,000	1,228,507
Law Enforcement Training	3,097	1,549	250	4,396
Sheriff Civil Fee	21,616	22,155	21,181	22,590
Prosecuting Attorney Training	45	170	205	10
Prosecuting Attorney Admin Handling Cost	14,903	3,261	-	18,164
Off System Bridge	-	346,922	346,922	-
Election Service	834	1,474	2,285	23
Recorder User Fee	4,725	8,765	10,055	3,435
Local Emergency Planning Committee	327	17,287	36	17,578
Adult Abuse	2,300	1,981	2,616	1,665
Knierim Cemetery Trust	2,801	90	90	2,801
Enloe Cemetery Trust	12,002	386	386	12,002
Inmate Prisoner Detainee Security	10,495	6,428	7,432	9,491
Tax Maintenance	21,120	20,110	24,842	16,388
Sheriff Revolving	6,209	9,687	5,702	10,194
CARES Act Grant	-	1,905,346	1,160,381	744,965
CARES Act Help America Vote Act	-	24,719	5,264	19,455
Law Enforcement Restitution	21,425	11,382	-	32,807
School Resource Officer	-	9,076	236	8,840
Senate Bill 40 Board	2,030,268	1,214,733	1,277,368	1,967,633
Total	\$ 4,045,698	\$ 10,339,374	\$ 9,489,556	\$ 4,895,516

See Notes to the Financial Statements

**The County of Moniteau
California, Missouri
Statement of Receipts, Disbursements, and Changes in Cash
All Governmental Funds: Regulatory Basis
For the year ended December 31, 2019**

<u>Fund</u>	Cash and Equivalents January 1, 2019	Receipts 2019	Disbursements 2019	Cash and Equivalents December 31, 2019
General Revenue	\$ 9,396	\$ 2,624,151	\$ 2,616,411	\$ 17,136
Special Road and Bridge	434,222	1,313,002	1,467,706	279,518
Assessment	446,715	221,901	234,829	433,787
Capital Improvement	1,353,206	489,884	680,000	1,163,090
Law Enforcement Training	2,276	2,624	1,803	3,097
Sheriff Civil Fee	16,818	21,208	16,410	21,616
Prosecuting Attorney Training	40	400	395	45
Prosecuting Attorney Admin Handling Cost	17,155	4,204	6,456	14,903
Off System Bridge	-	27,064	27,064	-
Election Service	503	682	351	834
Recorder User Fee	6,346	7,091	8,712	4,725
Local Emergency Planning Committee	423	7	103	327
Adult Abuse	2,348	2,751	2,799	2,300
Knierim Cemetery Trust	2,801	90	90	2,801
Enloe Cemetery Trust	12,002	385	385	12,002
Inmate Prisoner Detainee Security	9,717	2,103	1,325	10,495
Tax Maintenance	28,718	18,901	26,499	21,120
Sheriff Revolving	2,901	5,670	2,362	6,209
CARES Act Grant	-	-	-	-
CARES Act Help America Vote Act	-	-	-	-
Law Enforcement Restitution	15,109	21,316	15,000	21,425
School Resource Officer	-	-	-	-
Senate Bill 40 Board	1,868,710	1,192,920	1,031,362	2,030,268
Total	\$ 4,229,406	\$ 5,956,354	\$ 6,140,062	\$ 4,045,698

See Notes to the Financial Statements

**The County of Moniteau
California, Missouri**
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019

	General Revenue Fund			
	2020		2019	
	Budget	Actual	Budget	Actual
<u>Receipts</u>				
Property Taxes	\$ 389,500	\$ 421,588	\$ 412,000	\$ 388,777
Sales Taxes	771,200	939,627	755,000	751,001
Intergovernmental	2,294,856	2,280,908	249,000	438,004
Charges for Services	307,500	384,405	303,100	306,901
Interest	1,000	935	1,000	1,003
Other Receipts	41,000	38,640	65,545	43,465
Transfers In	800,000	512,723	799,000	695,000
Total Receipts	<u>4,605,056</u>	<u>4,578,826</u>	<u>2,584,645</u>	<u>2,624,151</u>
<u>Disbursements</u>				
County Commission	92,015	90,034	91,715	91,847
County Clerk	110,350	107,444	110,150	107,826
Elections	89,500	99,934	47,500	19,202
Buildings and Grounds	42,200	30,958	36,200	38,036
Employee Fringe Benefits	319,000	291,680	309,100	315,301
County Treasurer	44,550	44,081	44,000	43,978
County Collector	81,815	81,418	81,201	82,142
Circuit Clerk	49,200	45,318	49,880	48,032
Court Administration	6,700	4,200	7,100	1,958
Public Administrator	71,606	67,055	70,226	68,090
Sheriff	587,313	557,805	588,633	610,325
Jail	518,700	576,784	529,120	654,109
Prosecuting Attorney	320,400	302,909	316,305	308,453
Juvenile Officer	59,178	48,377	50,000	43,683
Coroner	17,500	15,334	17,500	15,827
Other Disbursements	202,318	333,655	153,772	167,602
Transfers Out	1,892,606	1,897,407	-	-
Emergency Fund	79,000	-	79,000	-
Total Disbursements	<u>4,583,951</u>	<u>4,594,393</u>	<u>2,581,402</u>	<u>2,616,411</u>
Receipts Over (Under)				
Disbursements	\$ 21,105	\$ (15,567)	\$ 3,243	\$ 7,740
Cash and Equivalents, Jan 1	<u>17,136</u>	<u>17,136</u>	<u>9,396</u>	<u>9,396</u>
Cash and Equivalents, Dec 31	<u>\$ 38,241</u>	<u>\$ 1,569</u>	<u>\$ 12,639</u>	<u>\$ 17,136</u>

See Notes to the Financial Statements

The County of Moniteau
California, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019

	Special Road and Bridge Fund			
	2020		2019	
	Budget	Actual	Budget	Actual
<u>Receipts</u>				
Property Taxes	\$ 537,000	\$ 574,565	\$ 540,000	\$ 537,006
Sales Taxes	181,700	205,722	151,000	156,237
Intergovernmental	588,500	586,003	616,000	603,781
Charges for Services	7,000	4,410	13,300	8,783
Interest	6,000	5,509	-	6,168
Other Receipts	2,000	1,029	-	1,027
Transfers In	-	-	-	-
Total Receipts	<u>1,322,200</u>	<u>1,377,238</u>	<u>1,320,300</u>	<u>1,313,002</u>
<u>Disbursements</u>				
Salaries	404,000	400,499	401,856	403,772
Employee Fringe Benefits	133,000	124,072	145,500	127,428
Supplies	244,000	122,641	240,000	201,745
Insurance	44,000	46,920	38,000	43,705
Road and Bridge Materials	252,000	209,404	240,000	193,235
Equipment Repairs	110,000	113,958	100,000	97,369
Equipment Purchases	250,000	237,635	410,000	391,254
Road and Bridge Construction	50,000	68,938	50,000	7,439
Other Disbursements	3,500	938	5,000	1,759
Transfers Out	-	-	-	-
Total Disbursements	<u>1,490,500</u>	<u>1,325,005</u>	<u>1,630,356</u>	<u>1,467,706</u>
Receipts Over (Under)				
Disbursements	\$ (168,300)	\$ 52,233	\$ (310,056)	\$ (154,704)
Cash and Equivalents, Jan 1	<u>279,518</u>	<u>279,518</u>	<u>434,222</u>	<u>434,222</u>
Cash and Equivalents, Dec 31	<u>\$ 111,218</u>	<u>\$ 331,751</u>	<u>\$ 124,166</u>	<u>\$ 279,518</u>

See Notes to the Financial Statements

The County of Moniteau
California, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019

	Assessment Fund				Capital Improvement Fund			
	2020		2019		2020		2019	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Receipts								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	470,000	537,306	460,000	468,711
Intergovernmental	214,000	211,867	218,745	195,029	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest	8,100	7,172	8,200	8,193	21,500	18,111	23,000	21,173
Other Receipts	2,900	3,333	1,500	18,679	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	225,000	222,372	228,445	221,901	491,500	555,417	483,000	489,884
Disbursements								
Salaries	124,330	116,322	135,830	111,034	-	-	-	-
Employee Fringe Benefits	32,500	28,442	41,100	27,307	-	-	-	-
Materials and Supplies	5,800	3,591	5,800	4,408	-	-	-	-
Services	29,500	25,137	70,500	48,954	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-	-
Capital Outlay	54,400	41,415	56,000	43,126	-	-	10,000	-
Transfers Out	-	-	-	-	780,000	490,000	784,000	680,000
Total Disbursements	246,530	214,907	309,230	234,829	780,000	490,000	794,000	680,000
Receipts Over (Under)								
Disbursements	\$ (21,530)	\$ 7,465	\$ (80,785)	\$ (12,928)	\$ (288,500)	\$ 65,417	\$ (311,000)	\$ (190,116)
Cash and Equivalents, Jan 1	433,787	433,787	446,715	446,715	1,163,090	1,163,090	1,353,206	1,353,206
Cash and Equivalents, Dec 31	<u>\$ 412,257</u>	<u>\$ 441,252</u>	<u>\$ 365,930</u>	<u>\$ 433,787</u>	<u>\$ 874,590</u>	<u>\$ 1,228,507</u>	<u>\$ 1,042,206</u>	<u>\$ 1,163,090</u>

See Notes to the Financial Statements

The County of Moniteau
California, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019

	Law Enforcement Training Fund				Sheriff Civil Fee Fund			
	2020		2019		2020		2019	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	1,200	304	-	1,219
Charges for Services	2,500	1,498	1,500	2,575	18,000	9,230	20,000	12,025
Interest	50	51	50	49	275	271	200	271
Other Receipts	-	-	-	-	2,500	12,350	-	7,693
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	<u>2,550</u>	<u>1,549</u>	<u>1,550</u>	<u>2,624</u>	<u>21,975</u>	<u>22,155</u>	<u>20,200</u>	<u>21,208</u>
<u>Disbursements</u>								
Salaries	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	2,000	-	3,000	1,803	13,000	18,101	10,000	12,390
Services	-	250	-	-	-	-	-	-
Other Disbursements	-	-	-	-	4,500	3,080	6,000	4,020
Capital Outlay	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>2,000</u>	<u>250</u>	<u>3,000</u>	<u>1,803</u>	<u>17,500</u>	<u>21,181</u>	<u>16,000</u>	<u>16,410</u>
Receipts Over (Under)								
Disbursements	\$ 550	\$ 1,299	\$ (1,450)	\$ 821	\$ 4,475	\$ 974	\$ 4,200	\$ 4,798
Cash and Equivalents, Jan 1	<u>3,097</u>	<u>3,097</u>	<u>2,276</u>	<u>2,276</u>	<u>21,616</u>	<u>21,616</u>	<u>16,818</u>	<u>16,818</u>
Cash and Equivalents, Dec 31	<u>\$ 3,647</u>	<u>\$ 4,396</u>	<u>\$ 826</u>	<u>\$ 3,097</u>	<u>\$ 26,091</u>	<u>\$ 22,590</u>	<u>\$ 21,018</u>	<u>\$ 21,616</u>

See Notes to the Financial Statements

The County of Moniteau
California, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019

	Prosecuting Attorney Training Fund				Prosecuting Attorney Admin Handling Cost Fund			
	2020		2019		2020		2019	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	400	170	320	400	3,800	3,027	5,000	3,723
Interest	-	-	-	-	250	234	500	256
Other Receipts	-	-	-	-	225	-	-	225
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	<u>400</u>	<u>170</u>	<u>320</u>	<u>400</u>	<u>4,275</u>	<u>3,261</u>	<u>5,500</u>	<u>4,204</u>
<u>Disbursements</u>								
Salaries	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services	-	-	-	-	-	-	-	-
Other Disbursements	300	205	200	395	-	-	-	-
Capital Outlay	-	-	-	-	8,000	-	10,000	6,456
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>300</u>	<u>205</u>	<u>200</u>	<u>395</u>	<u>8,000</u>	<u>-</u>	<u>10,000</u>	<u>6,456</u>
Receipts Over (Under)								
Disbursements	\$ 100	\$ (35)	\$ 120	\$ 5	\$ (3,725)	\$ 3,261	\$ (4,500)	\$ (2,252)
Cash and Equivalents, Jan 1	<u>45</u>	<u>45</u>	<u>40</u>	<u>40</u>	<u>14,903</u>	<u>14,903</u>	<u>17,155</u>	<u>17,155</u>
Cash and Equivalents, Dec 31	<u>\$ 145</u>	<u>\$ 10</u>	<u>\$ 160</u>	<u>\$ 45</u>	<u>\$ 11,178</u>	<u>\$ 18,164</u>	<u>\$ 12,655</u>	<u>\$ 14,903</u>

See Notes to the Financial Statements

The County of Moniteau
California, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019

	Off System Bridge Fund				Election Service Fund			
	2020		2019		2020		2019	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	360,472	346,922	296,000	27,064	2,000	1,458	700	672
Charges for Services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	50	16	29	10
Other Receipts	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	<u>360,472</u>	<u>346,922</u>	<u>296,000</u>	<u>27,064</u>	<u>2,050</u>	<u>1,474</u>	<u>729</u>	<u>682</u>
<u>Disbursements</u>								
Salaries	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	2,000	2,285	400	351
Services	-	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-	-
Capital Outlay	360,472	346,922	296,000	27,064	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>360,472</u>	<u>346,922</u>	<u>296,000</u>	<u>27,064</u>	<u>2,000</u>	<u>2,285</u>	<u>400</u>	<u>351</u>
Receipts Over (Under)								
Disbursements	\$ -	\$ -	\$ -	\$ -	\$ 50	\$ (811)	\$ 329	\$ 331
Cash and Equivalents, Jan 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>834</u>	<u>834</u>	<u>503</u>	<u>503</u>
Cash and Equivalents, Dec 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 884</u>	<u>\$ 23</u>	<u>\$ 832</u>	<u>\$ 834</u>

See Notes to the Financial Statements

The County of Moniteau
California, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019

	Recorder User Fee Fund				Local Emergency Planning Committee Fund			
	2020		2019		2020		2019	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	17,183	-	-
Charges for Services	6,500	8,717	8,000	7,023	-	-	-	-
Interest	50	48	100	68	7	104	7	7
Other Receipts	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	<u>6,550</u>	<u>8,765</u>	<u>8,100</u>	<u>7,091</u>	<u>7</u>	<u>17,287</u>	<u>7</u>	<u>7</u>
<u>Disbursements</u>								
Salaries	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	100	36	350	103
Services	-	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-	-
Capital Outlay	10,000	10,055	10,000	8,712	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>10,000</u>	<u>10,055</u>	<u>10,000</u>	<u>8,712</u>	<u>100</u>	<u>36</u>	<u>350</u>	<u>103</u>
Receipts Over (Under)								
Disbursements	\$ (3,450)	\$ (1,290)	\$ (1,900)	\$ (1,621)	\$ (93)	\$ 17,251	\$ (343)	\$ (96)
Cash and Equivalents, Jan 1	<u>4,725</u>	<u>4,725</u>	<u>6,346</u>	<u>6,346</u>	<u>327</u>	<u>327</u>	<u>423</u>	<u>423</u>
Cash and Equivalents, Dec 31	<u>\$ 1,275</u>	<u>\$ 3,435</u>	<u>\$ 4,446</u>	<u>\$ 4,725</u>	<u>\$ 234</u>	<u>\$ 17,578</u>	<u>\$ 80</u>	<u>\$ 327</u>

See Notes to the Financial Statements

The County of Moniteau
California, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019

	Adult Abuse Fund				Knierim Cemetery Trust Fund			
	2020		2019		2020		2019	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	2,700	1,981	2,700	2,751	-	-	-	-
Interest	-	-	-	-	90	90	50	90
Other Receipts	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	<u>2,700</u>	<u>1,981</u>	<u>2,700</u>	<u>2,751</u>	<u>90</u>	<u>90</u>	<u>50</u>	<u>90</u>
<u>Disbursements</u>								
Salaries	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services	2,700	2,616	2,700	2,799	90	90	50	90
Other Disbursements	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>2,700</u>	<u>2,616</u>	<u>2,700</u>	<u>2,799</u>	<u>90</u>	<u>90</u>	<u>50</u>	<u>90</u>
Receipts Over (Under)								
Disbursements	\$ -	\$ (635)	\$ -	\$ (48)	\$ -	\$ -	\$ -	\$ -
Cash and Equivalents, Jan 1	<u>2,300</u>	<u>2,300</u>	<u>2,348</u>	<u>2,348</u>	<u>2,801</u>	<u>2,801</u>	<u>2,801</u>	<u>2,801</u>
Cash and Equivalents, Dec 31	<u>\$ 2,300</u>	<u>\$ 1,665</u>	<u>\$ 2,348</u>	<u>\$ 2,300</u>	<u>\$ 2,801</u>	<u>\$ 2,801</u>	<u>\$ 2,801</u>	<u>\$ 2,801</u>

See Notes to the Financial Statements

The County of Moniteau
California, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019

	Enloe Cemetery Trust Fund				Inmate Prisoner Detainee Security Fund			
	2020		2019		2020		2019	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	2,020	6,428	15,000	2,103
Interest	390	386	280	385	-	-	-	-
Other Receipts	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Total Receipts	<u>390</u>	<u>386</u>	<u>280</u>	<u>385</u>	<u>2,020</u>	<u>6,428</u>	<u>15,000</u>	<u>2,103</u>
<u>Disbursements</u>								
Salaries	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services	390	386	200	385	2,300	7,432	4,000	1,325
Other Disbursements	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Disbursements	<u>390</u>	<u>386</u>	<u>200</u>	<u>385</u>	<u>2,300</u>	<u>7,432</u>	<u>4,000</u>	<u>1,325</u>
Receipts Over (Under)								
Disbursements	\$ -	\$ -	\$ 80	\$ -	\$ (280)	\$ (1,004)	\$ 11,000	\$ 778
Cash and Equivalents, Jan 1	<u>12,002</u>	<u>12,002</u>	<u>12,002</u>	<u>12,002</u>	<u>10,495</u>	<u>10,495</u>	<u>9,717</u>	<u>9,717</u>
Cash and Equivalents, Dec 31	<u>\$ 12,002</u>	<u>\$ 12,002</u>	<u>\$ 12,082</u>	<u>\$ 12,002</u>	<u>\$ 10,215</u>	<u>\$ 9,491</u>	<u>\$ 20,717</u>	<u>\$ 10,495</u>

See Notes to the Financial Statements

The County of Moniteau
California, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019

	Tax Maintenance Fund				Sheriff Revolving Fund			
	2020		2019		2020		2019	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	18,000	19,762	18,000	18,454	6,100	9,561	4,150	5,595
Interest	-	320	-	447	80	126	150	75
Other Receipts	-	-	-	-	-	-	-	-
Transfers In	-	28	-	-	-	-	-	-
Total Receipts	<u>18,000</u>	<u>20,110</u>	<u>18,000</u>	<u>18,901</u>	<u>6,180</u>	<u>9,687</u>	<u>4,300</u>	<u>5,670</u>
<u>Disbursements</u>								
Salaries	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	26,530	7,089	29,360	7,858	1,500	1,725	5,000	1,408
Services	-	1,393	-	2,281	500	850	1,000	460
Other Disbursements	-	-	-	-	500	1,127	1,000	494
Capital Outlay	-	16,360	-	16,360	-	-	-	-
Transfers Out	-	-	-	-	-	2,000	-	-
Total Disbursements	<u>26,530</u>	<u>24,842</u>	<u>29,360</u>	<u>26,499</u>	<u>2,500</u>	<u>5,702</u>	<u>7,000</u>	<u>2,362</u>
Receipts Over (Under)								
Disbursements	\$ (8,530)	\$ (4,732)	\$ (11,360)	\$ (7,598)	\$ 3,680	\$ 3,985	\$ (2,700)	\$ 3,308
Cash and Equivalents, Jan 1	<u>21,120</u>	<u>21,120</u>	<u>28,718</u>	<u>28,718</u>	<u>6,209</u>	<u>6,209</u>	<u>2,901</u>	<u>2,901</u>
Cash and Equivalents, Dec 31	<u>\$ 12,590</u>	<u>\$ 16,388</u>	<u>\$ 17,358</u>	<u>\$ 21,120</u>	<u>\$ 9,889</u>	<u>\$ 10,194</u>	<u>\$ 201</u>	<u>\$ 6,209</u>

See Notes to the Financial Statements

**The County of Moniteau
California, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019**

	CARES Act Grant Fund				CARES Act Help America Vote Act Fund			
	2020		2019		2020		2019	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	24,719	24,719	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest	13,000	12,740	-	-	-	-	-	-
Other Receipts	-	-	-	-	-	-	-	-
Transfers In	1,892,606	1,892,606	-	-	-	-	-	-
Total Receipts	<u>1,905,606</u>	<u>1,905,346</u>	<u>-</u>	<u>-</u>	<u>24,719</u>	<u>24,719</u>	<u>-</u>	<u>-</u>
<u>Disbursements</u>								
Salaries	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	24,719	5,264	-	-
Services	-	-	-	-	-	-	-	-
Other Disbursements	1,905,606	1,139,630	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Transfers Out	-	20,751	-	-	-	-	-	-
Total Disbursements	<u>1,905,606</u>	<u>1,160,381</u>	<u>-</u>	<u>-</u>	<u>24,719</u>	<u>5,264</u>	<u>-</u>	<u>-</u>
Receipts Over (Under)								
Disbursements	\$ -	\$ 744,965	\$ -	\$ -	\$ -	\$ 19,455	\$ -	\$ -
Cash and Equivalents, Jan 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and Equivalents, Dec 31	<u>\$ -</u>	<u>\$ 744,965</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,455</u>	<u>\$ -</u>	<u>\$ -</u>

See Notes to the Financial Statements

The County of Moniteau
California, Missouri
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019

	Law Enforcement Restitution Fund				School Resource Officer Fund			
	2020		2019		2020		2019	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<u>Receipts</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	20,000	10,975	20,000	21,007	-	-	-	-
Interest	300	407	-	309	-	-	-	-
Other Receipts	-	-	-	-	-	4,275	-	-
Transfers In	-	-	-	-	-	4,801	-	-
Total Receipts	<u>20,300</u>	<u>11,382</u>	<u>20,000</u>	<u>21,316</u>	<u>-</u>	<u>9,076</u>	<u>-</u>	<u>-</u>
<u>Disbursements</u>								
Salaries	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	236	-	-
Services	-	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Transfers Out	20,000	-	15,000	15,000	-	-	-	-
Total Disbursements	<u>20,000</u>	<u>-</u>	<u>15,000</u>	<u>15,000</u>	<u>-</u>	<u>236</u>	<u>-</u>	<u>-</u>
Receipts Over (Under)								
Disbursements	\$ 300	\$ 11,382	\$ 5,000	\$ 6,316	\$ -	\$ 8,840	\$ -	\$ -
Cash and Equivalents, Jan 1	<u>21,425</u>	<u>21,425</u>	<u>15,109</u>	<u>15,109</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and Equivalents, Dec 31	<u>\$ 21,725</u>	<u>\$ 32,807</u>	<u>\$ 20,109</u>	<u>\$ 21,425</u>	<u>\$ -</u>	<u>\$ 8,840</u>	<u>\$ -</u>	<u>\$ -</u>

See Notes to the Financial Statements

**The County of Moniteau
California, Missouri**
Comparative Statement of Receipts, Disbursements, and Changes in Cash
Budget and Actual, All Governmental Funds: Regulatory Basis
For the years ended December 31, 2020 & 2019

	Senate Bill 40 Fund			
	2020		2019	
	Budget	Actual	Budget	Actual
<u>Receipts</u>				
Property Taxes	\$ 240,000	\$ 263,281	\$ 240,000	\$ 246,841
Sales Taxes	-	-	-	-
Intergovernmental	29,085	35,011	4,935	3,488
Charges for Services	812,295	802,067	807,558	834,323
Interest	25,698	21,886	28,698	29,233
Other Receipts	80,580	92,488	77,633	79,035
Transfers In	-	-	-	-
Total Receipts	<u>1,187,658</u>	<u>1,214,733</u>	<u>1,158,824</u>	<u>1,192,920</u>
<u>Disbursements</u>				
Salaries	624,500	614,513	571,475	549,963
Employee Fringe Benefits	360,861	356,076	196,551	188,753
Materials and Supplies	23,288	20,422	28,051	23,106
Services	202,259	192,529	227,815	200,540
Other Disbursements	36,437	36,308	70,453	57,531
Capital Outlay	64,587	57,520	15,036	11,469
Transfers Out	-	-	-	-
Total Disbursements	<u>1,311,932</u>	<u>1,277,368</u>	<u>1,109,381</u>	<u>1,031,362</u>
Receipts Over (Under) Disbursements	\$ (124,274)	\$ (62,635)	\$ 49,443	\$ 161,558
Cash and Equivalents, Jan 1	<u>2,030,268</u>	<u>2,030,268</u>	<u>1,868,710</u>	<u>1,868,710</u>
Cash and Equivalents, Dec 31	<u>\$ 1,905,994</u>	<u>\$ 1,967,633</u>	<u>\$ 1,918,153</u>	<u>\$ 2,030,268</u>

See Notes to the Financial Statements

**The County of Moniteau
California, Missouri
Statements of Assets and Liabilities Arising From Cash Transactions
Custodial Funds - Regulatory Basis
December 31, 2020 & 2019**

	2020					
	Collector	Recorder	Sheriff	Prosecuting Attorney	Treasurer	Total
Assets						
Cash and Equivalents	\$ 9,495,266	\$ 13,696	\$ 19,581	\$ 28,619	\$ 51,484	\$ 9,608,646
Total Assets	<u>9,495,266</u>	<u>13,696</u>	<u>19,581</u>	<u>28,619</u>	<u>51,484</u>	<u>9,608,646</u>
Liabilities and Fund Balances						
Total Liabilities	<u>9,495,266</u>	<u>13,696</u>	<u>19,581</u>	<u>28,619</u>	<u>51,484</u>	<u>9,608,646</u>
Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities and Fund Balances	<u><u>\$ 9,495,266</u></u>	<u><u>\$ 13,696</u></u>	<u><u>\$ 19,581</u></u>	<u><u>\$ 28,619</u></u>	<u><u>\$ 51,484</u></u>	<u><u>\$ 9,608,646</u></u>
	2019					
	Collector	Recorder	Sheriff	Prosecuting Attorney	Treasurer	Total
Assets						
Cash and Equivalents	\$ 9,788,353	\$ 8,984	\$ 21,365	\$ 24,801	\$ 72,787	\$ 9,916,290
Total Assets	<u>9,788,353</u>	<u>8,984</u>	<u>21,365</u>	<u>24,801</u>	<u>72,787</u>	<u>9,916,290</u>
Liabilities and Fund Balances						
Total Liabilities	<u>9,788,353</u>	<u>8,984</u>	<u>21,365</u>	<u>24,801</u>	<u>72,787</u>	<u>9,916,290</u>
Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities and Fund Balances	<u><u>\$ 9,788,353</u></u>	<u><u>\$ 8,984</u></u>	<u><u>\$ 21,365</u></u>	<u><u>\$ 24,801</u></u>	<u><u>\$ 72,787</u></u>	<u><u>\$ 9,916,290</u></u>

See Notes to the Financial Statements

**The County of Moniteau
California, Missouri
Notes to the Financial Statements
For the years ended December 31, 2020 & 2019**

Note 1 - Summary of Significant Accounting Policies

Organized in 1845, the county of Moniteau was named for the Moniteau Creek. It is a third-class county, and the county seat is California. Moniteau County's government is composed of a three-member county commission and the following separately elected Constitutional Officers: County Clerk, Collector, Treasurer, Circuit Clerk/*ex-officio* Recorder of Deeds, Sheriff, Assessor, Coroner, Public Administrator and Prosecuting Attorney.

As discussed further in Note 1, these financial statements are presented on the regulatory basis of accounting. This basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP).

Reporting Entity

As required by generally accepted accounting principles, as applicable to the regulatory basis of accounting, these financial statements present financial accountability of Moniteau County, Missouri and the Moniteau County Senate Bill 40 Board.

Moniteau County's operations include tax assessments and collections, state/county courts, county recorder, public safety, transportation, economic development, social and human services, and cultural and recreation services.

The financial statements referred to above include only the primary government of Moniteau County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that are considered to comprise Moniteau County's legal entity. The Moniteau County Senate Bill 40 Board is controlled by a separate board and is also included under the control of Moniteau County.

Certain elected County officials, such as the County Collector, Treasurer, and Sheriff, collect and hold monies in a trustee capacity as an agent of an individual, taxing units, or other governments. These assets, which are held by these officeholders for the sole benefit of external parties, are included in the Statements of Assets and Liabilities Arising from Cash Transactions - Custodial Funds - Regulatory Basis.

Basis of Presentation

The accompanying financial statements present the receipts, disbursements, and changes in cash of all funds of Moniteau County, Missouri, and the comparisons of such information with the corresponding budgeted information for all funds of the County. The funds presented are established under statutory or administrative authority, and their operations are under the control of the County Commission or an elected county official. The General Revenue Fund is the County's general operation fund, accounting for all financial resources except those required to be accounted for in another fund. The other funds presented account for financial resources whose use is restricted for specified purposes.

Basis of Accounting

The financial statements were prepared using accounting practices prescribed or permitted by Missouri law, which differ from accounting principles generally accepted in the United States of America. The effects of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

**The County of Moniteau
California, Missouri
Notes to the Financial Statements
For the years ended December 31, 2020 & 2019**

Note 1 - Summary of Significant Accounting Policies (continued)

Basis of Accounting (continued)

As a result of the use of this regulatory basis of accounting, certain assets (such as accounts receivable and capital assets), certain revenues (such as revenue for billed or provided services not yet collected), certain liabilities (such as accounts payable, certificates of participation, bonds, and obligations under capital leases), and certain expenditures (such as expenditures for goods or services received but not yet paid) are not recorded in these financial statements.

If Moniteau County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types, if applicable, would use the accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

Budget and Budgetary Accounting

In accordance with Chapter 50 RSMo, Moniteau County adopts a budget for each governmental fund.

On or before January 15th, each elected official and department director will transmit to the County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.

The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures for all budgeted funds. Budgeted expenditures cannot exceed beginning available monies plus estimated revenues for the year. Budgeting of appropriations is based upon an estimated unencumbered fund balance at the beginning of the year as well as estimated revenues to be received. The budget to actual comparisons in these financial statements, however, do not present encumbered fund balances, but only compare budgeted and actual revenues and expenditures.

A public hearing is conducted to obtain public comment. Prior to its approval by the County Commission, the budget document is available for public inspection.

Prior to February 1, the budget is legally enacted by a vote of the County Commission.

Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by formal vote of the Commission. Adjustments made during the year are reflected in the budget financial statements.

Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year.

Budgets are prepared and adopted on the cash basis of accounting.

During the audit, it was noted that the County was not in compliance with Missouri budgetary state statute Chapter 50 RSMo. The following funds had actual expenditures that exceeded budgeted expenditures in 2020: General Revenue Fund, Sheriff Civil Fee Fund, Election Service Fund, Recorder User Fee Fund, Inmate Prisoner Detainee Security Fund, and Sheriff Revolving Fund. The following funds had actual expenditures that exceeded budgeted expenditures in 2019: General Revenue Fund, Sheriff Civil Fee Fund, Prosecuting Attorney Training Fund, Adult Abuse Fund, Knierim Cemetery Trust Fund, and Enloe Cemetery Trust Fund. The following fund did not have a budget prepared for the year ended December 31, 2020: School Resource Officer Fund.

**The County of Moniteau
California, Missouri
Notes to the Financial Statements
For the years ended December 31, 2020 & 2019**

Note 1 - Summary of Significant Accounting Policies (continued)

Taxes

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and tax bills are mailed to taxpayers in November, at which time they are payable. All unpaid property taxes become delinquent as of January 1 of the following year.

The assessed valuation of the tangible taxable property, included within Moniteau County's boundaries for the calendar year 2020 and 2019, respectively, for the purposes of County taxation was as follows:

	<u>2020</u>	<u>2019</u>
Real Estate	\$ 133,755,732	\$ 131,756,797
Personal Property	53,159,603	50,308,300
Railroad and Utilities	31,712,935	30,646,076
	<u>\$ 218,628,270</u>	<u>\$ 212,711,173</u>

The tax levy per \$100 assessed valuation of tangible taxable property for the calendar year 2020 and 2019, respectively, for the purpose of County taxation, was as follows:

	<u>2020</u>	<u>2019</u>
General Revenue	\$ 0.1838	\$ 0.1814
Special Road and Bridge	0.2505	0.2505
Senate Bill 40 Board	0.1200	0.1200

The County also receives sales tax collected by the State and remitted based on the County's sales tax rate to the total sales tax collected in the County.

Cash Deposits and Investments

Deposits and investments are stated at cost, which approximates market. Cash balances for all the County Treasurer's funds are pooled and invested to the extent possible. Interest earned from such investments is allocated to each of the funds based on the funds' average daily cash balance. Cash equivalents include repurchase agreements and any other instruments with an original maturity of ninety days or less. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, bonds of the State of Missouri or other government bonds, or time certificates of deposit, provided, however, that no such investments shall be purchased at a price in excess of par. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in Moniteau County's name at third-party banking institutions. Details of these cash balances are presented in Note 2.

**The County of Moniteau
California, Missouri
Notes to the Financial Statements
For the years ended December 31, 2020 & 2019**

Note 1 - Summary of Significant Accounting Policies (continued)

Interfund Transactions

During the course of operations, interfund activity occurs for purposes of providing supplemental funding, reimbursements for goods provided or services rendered, or short and long-term financing.

Interfund activities are reported as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund. However, interfund reimbursements have been eliminated from the financial statements in order that reimbursed expenditures are reported only in the funds incurring the costs.

Note 2 - Deposits and Investments

Moniteau County maintains a cash and temporary investment pool that is available for use by all funds. Deposits with maturities greater than three months are considered investments. Each fund type's portion of this pool is displayed on the statement of receipts, disbursements, and changes in cash arising from cash transactions as "Cash and Equivalents". Cash held for others is displayed on the statement of assets and liabilities arising from cash transactions as "Cash and Equivalents."

Deposits - Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits.

The bank balances and carrying values of deposits and investments shown below are included in the financial statements at December 31, 2020, as follows:

	<u>Carrying Value</u>	<u>Bank Balances</u>
Deposits	\$ 13,424,500	\$ 12,329,355
Investments	<u>1,079,662</u>	<u>1,079,662</u>
Total Deposits and Investments as of December 31, 2020	<u>\$ 14,504,162</u>	<u>\$ 13,409,017</u>
Total Cash and Equivalents - Governmental Funds	\$ 4,895,516	
Total Cash and Equivalents - Agency Funds	<u>9,608,646</u>	
	<u>\$ 14,504,162</u>	

The bank balances and carrying values of deposits and investments shown below are included in the financial statements at December 31, 2019, as follows:

	<u>Carrying Value</u>	<u>Bank Balances</u>
Deposits	\$ 12,903,338	\$ 9,817,335
Investments	<u>1,058,650</u>	<u>1,058,650</u>
Total Deposits and Investments as of December 31, 2019	<u>\$ 13,961,988</u>	<u>\$ 10,875,985</u>
Total Cash and Equivalents - Governmental Funds	\$ 4,045,698	
Total Cash and Equivalents - Agency Funds	<u>9,916,290</u>	
	<u>\$ 13,961,988</u>	

**The County of Moniteau
California, Missouri
Notes to the Financial Statements
For the years ended December 31, 2020 & 2019**

Note 2 - Deposits and Investments (continued)

Custodial Credit Risk - Deposits

For a deposit, custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. At December 31, 2020 and 2019, 100% of Moniteau County's deposits and investments were covered by the Federal Deposit Insurance Company (FDIC) or were collateralized.

Custodial Credit Risk - Investments

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by the party that sold the security to Moniteau County or its agent but not in the government's name. Moniteau County does not have a policy for custodial credit risk relating to investments.

All investments, evidenced by individual securities, are registered in the name of Moniteau County or of a type that are not exposed to custodial credit risk.

Investment Interest Rate Risk

Investment interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Moniteau County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Concentration of Investment Credit Risk

Concentration of investment credit risk is required to be disclosed by Moniteau County for any single investment that represents 5% or more of total investments (excluding investments issued by or explicitly guaranteed by the U. S. Government, investments in mutual funds, investments in external investment pools and investments in other pooled investments). Moniteau County has no policy in place to minimize the risk of loss resulting from over concentration of assets of a specific maturity, specific issuer or specific class of securities.

The following investments represent more than 5%, individually, of total investments:

Issuer	Investment Type	2020 Balance	% of Portfolio	2019 Balance	% of Portfolio
The Tipton Latham Bank	Certs. of Deposit	<u>\$ 1,079,662</u>	100%	<u>\$ 1,058,650</u>	100%

**The County of Moniteau
California, Missouri
Notes to the Financial Statements
For the years ended December 31, 2020 & 2019**

Note 3 - Interfund Transfers

Transfers between funds for the years ended December 31, 2020 and 2019 are as follows:

Fund	2020		2019	
	Transfers In	Transfers Out	Transfers In	Transfers Out
General Revenue	\$ 512,723	\$ 1,897,407	\$ 695,000	\$ -
Capital Improvement	-	490,000	-	680,000
Tax Maintenance	28	-	-	-
Sheriff Revolving	-	2,000	-	-
CARES Act Grant	1,892,606	20,751	-	-
Law Enforcement Restitution	-	-	-	15,000
School Resource Officer	4,801	-	-	-
Total	<u>\$ 2,410,158</u>	<u>\$ 2,410,158</u>	<u>\$ 695,000</u>	<u>\$ 695,000</u>

Note 4 - Long-Term Debt

Lease Purchase Agreement

On February 15, 2019, the County entered into a \$164,636 lease purchase agreement with KS State Bank for a John Deere Tractor, payable in seven annual installments of \$26,635 with a final payment due February 15, 2025. The lease agreement carries an interest rate of 4.275%.

Balance at 12/31/18	Amount Borrowed	Amount Repaid	Balance at 12/31/19	Amount Borrowed	Amount Repaid	Balance at 12/31/20
\$ -	\$ 164,636	\$ (26,635)	\$ 138,001	\$ -	\$ (20,618)	\$ 117,383

Interest expense for the years ended December 31, 2020 and 2019 was \$6,017 and \$0, respectively.

Future minimum payments due on the lease purchase agreement are as follows:

Year	Principal	Interest	Total
2021	\$ 21,517	\$ 5,118	\$ 26,635
2022	22,455	4,180	26,635
2023	23,434	3,201	26,635
2024	24,455	2,180	26,635
2025	25,522	1,113	26,635
	<u>\$ 117,383</u>	<u>\$ 15,792</u>	<u>\$ 133,175</u>

Principal payments made on the lease purchase agreement are made from the Road and Bridge Fund.

**The County of Moniteau
California, Missouri
Notes to the Financial Statements
For the years ended December 31, 2020 & 2019**

Note 5 - County Employees' Retirement Fund (CERF)

Plan Description

The County Employees' Retirement Fund is a cost-sharing multiple employer defined benefit pension plan covering any county elected or appointed officer or employee whose performance requires the actual performance of duties during not less than one thousand (1,000) hours per calendar year in each county of the state, except for any city not within a county and any county of the first classification having a charter form of government. It does not include county prosecuting attorneys covered under Sections 56.800 to 56.840 RSMo., circuit clerks and deputy circuit clerks covered under the Missouri State Retirement System, county sheriffs covered under Sections 57.949 to 57.997 RSMo., and certain personnel not defined as an employee per Section 50.1000(8) RSMo. The Fund was created by an act of legislature and was effective August 28, 1994.

The general administration and the responsibility for the proper operation of the fund and the investment of the fund are vested in a board of directors of eleven persons.

Benefits Provided

Beginning January 1, 1997, employees attaining the age of sixty-two years may retire with full benefits with eight or more years of creditable service. The monthly benefit for County Employees is determined by selecting the highest benefit calculated using three different prescribed formulas (flat-dollar formula, targeted replacement ratio formula, and prior plan's formula). A death benefit of \$10,000 will be paid to the designated beneficiary of every active member upon his or her death.

Upon termination of employment, any member who is vested is entitled to a deferred annuity, payable at age sixty-two. Early retirement is at age fifty-five. Any member with less than eight years of creditable service forfeits all rights in the fund but will be paid his or her accumulated contributions.

The County Employees' Retirement Fund issues audited financial statements. Copies of these statements may be obtained from the Board of Directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, Missouri, 65101, by calling (573) 632-9203, or by visiting the CERF website at www.mocerf.org.

Contributions

Prior to January 1, 2003, participating county employees were required to make contributions equal to 2% of gross compensation. Effective January 1, 2003, participating county employees hired on or after February 25, 2002 are required to make contributions of 6%. If an employee leaves covered employment before attaining 8 years of creditable service, accumulated employee contributions are refunded to the employee. The contribution rate is set by state statute and may be amended only by action of the Missouri Legislature. Counties may elect to make all or a portion of the required 6% contribution on behalf of employees. The County collected and remitted CERF employee contributions of \$104,188 and \$102,402 for the years ended December 31, 2020 and 2019, respectively.

**The County of Moniteau
California, Missouri
Notes to the Financial Statements
For the years ended December 31, 2020 & 2019**

Note 5 - County Employees' Retirement Fund (CERF) (continued)

Contributions (continued)

In addition to the above contributions required of employees, the following fees and penalties prescribed under Missouri law are required to be collected and remitted to CERF by counties covered by the plan:

- Late fees on filing of personal property tax declarations;
- Twenty dollars on each merchants' and manufacturers' license issued;
- Six dollars on each document recorded or filed with county recorders of deeds, with an additional one dollar on each document recorded;
- Three sevenths of the fee on delinquent property taxes; and
- Interest earned on investment of the above collections prior to remittance to CERF.

The County collected and remitted CERF fees and penalties of \$119,744 and \$107,101 for the years ended December 31, 2020 and 2019, respectively.

Further information related to required contributions, pension benefits, other plan terms, and investments and related return and financial information can be found in the notes to the financial statements of CERF's Annual Financial Report.

Note 6 - Missouri Local Government Employees Retirement System (LAGERS)

Plan Description

Moniteau County Senate Bill 40 Board participates in the Missouri Local Government Employee Retirement System (LAGERS), an agent multi-employer public employee retirement system that acts as a comment investment and administrative agent for local government entities in Missouri. LAGERS is a defined benefit pension plan which provides retirement, disability, and death benefits to plan members and beneficiaries. LAGERS was created and is governed by Sections 70.600 - 70.755 RSMo. As such, it is the system's responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401(a) and is tax exempt. LAGERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to LAGERS, P.O. Box 1665, Jefferson City, Missouri, 65102 or by calling 1-800-477-4334.

Pension Benefits

Upon termination of employment, any member who is vested is entitled to either an unreduced benefit annuity, payable at age sixty (police and fire fighters, age fifty-five), or a reduced benefit annuity, payable at age fifty-five (police and fire fighters, age fifty). Any member with less than five years of creditable service will be refunded accumulated plan contributions.

Funding Policy

Moniteau County Senate Bill 40 Board's full-time employees do not contribute part of their salaries to the plan; contributions are paid by the Board. The Senate Bill 40 Board is required to contribute an actuarially determined rate. The contribution rate for the year ended December 31, 2020 was 6.5% for January through June, 11.9% for July through August, and 9.7% for September through December. The Board elected to change benefit options during the year which resulted in a rate change and a lump sum contribution. The contribution rate for the year ended December 31, 2019 was 6.6%. For the years ended December 31, 2020 and 2019, the Board contributed \$173,767 and \$29,687, respectively.

**The County of Moniteau
California, Missouri
Notes to the Financial Statements
For the years ended December 31, 2020 & 2019**

Note 7 - Prosecuting Attorney Retirement Fund

In accordance with state statute Section 56.807 RSMo, Moniteau County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys' and Circuit Attorneys' Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. Moniteau County has contributed \$11,628 and \$11,628, respectively, for the years ended December 31, 2020 and 2019.

Note 8 - Other Retirement Plan

Moniteau County has 457 and 401(a) plans which are paid by a deduction from employees' salary. These contributions qualify under the Internal Revenue Code and are tax exempt. Employee contributions collected and remitted by the County for the years ended December 31, 2020 and 2019 for the 457 plan were \$41,234 and \$40,139, respectively. Employee contributions collected and remitted by the County for the years ended December 31, 2020 and 2019 for the 401(a) plan were \$12,423 and \$12,245, respectively.

Note 9 - Post-Employment Benefits

Moniteau County does not provide post-employment benefits except as mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by Moniteau County.

Note 10 - Claims, Commitments and Contingencies

Litigation

The County is subject to various claims and legal proceedings covering a wide range of matters that arise in the ordinary course of its business activities. Management believes that any liability that may ultimately result from the resolution of these matters will not have a material adverse effect on the financial condition of the County.

Compensated Absences

Regular or permanent county full-time employees who have completed the introductory period (a minimum of three months) are eligible to receive vacation time as follows: 1 through 10 years of service, one day per month, maximum of 18 days; 11 through 15 years of service, 1.5 days per month, maximum of 27 days; and 16 years and above of service, 1.75 days per month, 31.5 days maximum. Upon termination of employment, county employees shall be compensated for unused annual leave. Senate Bill 40 Board employees are eligible to receive vacation time of 3 days up to a maximum of 27 days per year depending on the employee's employment classification and length of service. Upon termination of employment, vacation benefits that have been accrued at termination will be paid. These have not been subjected to auditing procedures.

Regular or permanent county full-time employees earn sick leave as follows: 1 through 10 years of service, 3 hours per month, maximum of 320 hours; 11 through 15 years of service, 4 hours per month, maximum of 480 hours; and 16 years and above of service, 5 hours per month, maximum of 560 hours. Upon termination of employment, an employee shall be compensated 15% of their remaining sick leave balance. Senate Bill 40 Board employees are entitled to sick leave of 6 days to 12 days per year based on their employment classification and can accrue to a maximum from 10 days to 30 days. Sick leave is not paid upon termination. These have not been subjected to auditing procedures.

**The County of Moniteau
California, Missouri
Notes to the Financial Statements
For the years ended December 31, 2020 & 2019**

Note 10 - Claims, Commitments and Contingencies (continued)

Federal and State Assisted Programs

The County receives proceeds from several federal and state grants. Periodic audits of these grants are required and certain costs may be questioned. Such audits could result in refund of grant monies to the grantor agencies. Management believes that any required refunds will be immaterial. No provision has been made in the accompanying financial statements for the potential refund of grant monies.

Note 11 - Risk Management

The County is exposed to various risks of losses related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters, and has established a risk management strategy that attempts to minimize losses and the carrying costs of insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

The County is a member participant in a public entity risk pool (MOPERM), which is a corporate and political body created pursuant to Section 537.700 RSMo. The purpose of the risk pool is to provide liability protection to participating public entities, their officials, and employees. Annual contributions are collected based on actuarial projections to produce sufficient funds to pay losses and expenses. Should contributions not produce sufficient funds to meet its obligations, the risk pool is empowered with the ability to make special assessments. Members are jointly and severally liable for all claims against the risk pool.

The County is also a member of the Missouri Association of Counties Self-Insured Workers' Compensation and Insurance Fund. The County purchases workers' compensation insurance through this Fund, a non-profit corporation established to provide insurance coverage to Missouri counties. The Fund is self-insured up to \$500,000 per occurrence and reinsured up to the statutory limit through excess insurance.

Note 12 - Subsequent Events

The County has evaluated events subsequent to December 31, 2020 to assess the need for potential recognition or disclosure in the financial statements. Such events have been evaluated through August 11, 2021, the date the financial statements were available to be issued. Based upon this evaluation, it was determined that no subsequent events occurred that require recognition or additional disclosure in the financial statements.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING
STANDARDS*

Independent Auditor's Report

To the County Commissioners and
Officeholders of Moniteau County, Missouri

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Moniteau County, Missouri as of and for the years ended December 31, 2020 and 2019, and the related notes to the financial statements, which collectively comprise Moniteau County, Missouri's basic financial statements, and have issued our report thereon dated August 11, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Moniteau County, Missouri's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Moniteau County, Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of Moniteau County, Missouri's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying schedule of findings and questioned costs, we did identify certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2020-004 and 2020-005 to be material weaknesses.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2020-002 and 2020-003 to be significant deficiencies.

Compliance and Other Matters

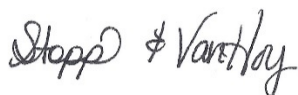
As part of obtaining reasonable assurance about whether Moniteau County, Missouri's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*, and which are described in the schedule of findings and questioned costs as items 2020-001 and 2020-006.

Moniteau County, Missouri's Response to Findings

Moniteau County, Missouri's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Moniteau County, Missouri's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Creve Coeur, Missouri
August 11, 2021

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT
ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE
UNIFORM GUIDANCE

Independent Auditor's Report

To the County Commission and
Officeholders of Moniteau County, Missouri

Report on Compliance for Each Major Federal Program

We have audited Moniteau County, Missouri's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Moniteau County, Missouri's major federal programs for the years ended December 31, 2020 and 2019. Moniteau County, Missouri's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Moniteau County, Missouri's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Moniteau County, Missouri's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Moniteau County, Missouri's compliance.

Opinion on Each Major Federal Program

In our opinion, Moniteau County, Missouri complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the years ended December 31, 2020 and 2019.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as 2020-007. Our opinion on each major federal program is not modified with respect to these matters.

Moniteau County, Missouri's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Moniteau County, Missouri's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

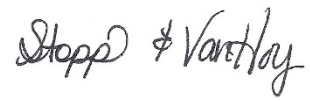
Management of Moniteau County, Missouri is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Moniteau County, Missouri's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Moniteau County, Missouri's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify a certain deficiency in internal control over compliance, described in the accompanying schedule of findings and questioned costs as item 2020-007, that we consider to be a significant deficiency.

Moniteau County, Missouri's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Moniteau County, Missouri's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in black ink, appearing to read "Stopp & Varney". The signature is written in a cursive, flowing style.

Creve Coeur, Missouri
August 11, 2021

**The County of Moniteau
California, Missouri
Schedule of Expenditures of Federal Awards
For the years ended December 31, 2020 & 2019**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Number	Federal Expenditures		Awards Provided to Subrecipients	
			Year Ended December 31,		Year Ended December 31,	
			2020	2019	2020	2019
U.S. Department of Defense						
Passed through state:						
Office of Administration - Payments to States in Lieu of Real Estate Taxes	12.112	n/a	3,458	3,447	3,036	2,788
U.S. Department of the Interior						
Direct Program:						
Payments in Lieu of Taxes	15.226	n/a	3,501	3,429	-	-
Direct Program:						
National Wildlife Refuge Fund	15.659	n/a	760	876	608	701
U.S. Department of Transportation						
Highway Planning and Construction Cluster						
Passed through state:						
Missouri Highways and Transportation Commission - Highway Planning and Construction	20.205	BRO-B068(014)	346,922	27,064	-	-
Total Highway Planning and Construction Cluster			346,922	27,064	-	-
Highway Safety Cluster						
Passed through state:						
University of Central Missouri - State & Community Highway Safety	20.600	19-PT-02-067	-	750	-	-
Passed through state:						
University of Central Missouri - National Priority Safety Programs	20.616	20-M2HVE-05-030	1,200	-	-	-
Total Highway Safety Cluster			1,200	750	-	-
Passed through state:						
University of Central Missouri - Alcohol Open Container Requirements	20.607	20-154-AL-017	2,700	-	-	-
Alcohol Open Container Requirements	20.607	19-154-AL-019	-	2,200	-	-
			2,700	2,200	-	-

See Notes to the Schedule of Expenditures of Federal Awards

**The County of Moniteau
California, Missouri
Schedule of Expenditures of Federal Awards
For the years ended December 31, 2020 & 2019**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Number	Federal Expenditures Year Ended December 31,		Awards Provided to Subrecipients Year Ended December 31,	
			2020	2019	2020	2019
U.S. Department of Treasury						
Passed through state:						
Missouri State Treasurer's Office - COVID-19 Coronavirus Relief Fund	21.019	n/a	1,174,079	-	949,415	-
Election Assistance Commission						
Passed through state:						
Missouri Secretary of State - COVID-19 HAVA Election Security Grants	90.404	n/a	4,889	-	-	-
U.S. Department of Health and Human Services						
Direct Program:						
COVID-19 Provider Relief Fund	93.498	n/a	16,706	-	-	-
U.S. Department of Homeland Security						
Passed through state:						
Missouri Emergency Management Agency - Emergency Management Performance Grant	97.042	EMK-2020-EP-00004-76	2,663	-	-	-
Emergency Management Performance Grant	97.042	EMK-2019-EP-00001-SL36	30,000	-	-	-
Emergency Management Performance Grant	97.042	EMK-2019-EP-00001-075	-	3,854	-	-
			32,663	3,854	-	-
Total Expenditures of Federal Awards			\$ 1,586,878	\$ 41,620	\$ 953,059	\$ 3,489

See Notes to the Schedule of Expenditures of Federal Awards

**The County of Moniteau
California, Missouri
Notes to Schedule of Expenditures of Federal Awards
For the years ended December 31, 2020 & 2019**

Note 1 - Summary of Significant Accounting Policies

Purpose of Schedule and Reporting Entity

The accompanying Schedule of Expenditures of Federal Awards has been prepared to comply with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). This Uniform Guidance requires a schedule that provides total federal awards expended for each federal program and the Catalog of Federal Domestic Assistance (CFDA) number or other identifying number when the CFDA number is not available.

This schedule includes all federal awards administered by Moniteau County, Missouri.

Basis of Presentation

The *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* includes these definitions, which govern the contents of the schedule:

Federal financial assistance means assistance that non-Federal entities receive or administer in the form of grants, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance, but does not include amounts received as reimbursement for services rendered to individuals.

Federal award means Federal financial assistance and Federal cost-reimbursement contracts that non-Federal entities receive directly from Federal awarding agencies or indirectly from pass-through entities. It does not include procurement contracts, under grants or contracts, used to buy goods or services from vendors.

Because the Schedule presents only a selected portion of the operations of Moniteau County, Missouri, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Moniteau County, Missouri.

Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is presented on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement.

Federal expenditures are considered to have occurred when cash is disbursed for allowable expenditures.

Moniteau County, Missouri has not elected to use the 10% de minimis indirect cost rate.

Note 2 - Donated Personal Protective Equipment

Moniteau County received no donated personal protective equipment which had been purchased with federal funds. This footnote is unaudited.

**The County of Moniteau
California, Missouri
Schedule of Findings and Questioned Costs
For the years ended December 31, 2020 & 2019**

Section 1 - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued	Unmodified Regulatory Basis
Internal control over financial reporting:	
Material weakness(es) identified?	<u> X </u> Yes <u> </u> No
Significant deficiencies identified that are not considered to be material weaknesses?	<u> X </u> Yes <u> </u> None Reported
Any noncompliance material to financial statements noted?	<u> X </u> Yes <u> </u> No

Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	<u> </u> Yes <u> X </u> No
Significant deficiencies identified not considered to be material weaknesses?	<u> X </u> Yes <u> </u> None Reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with section 2 CFR section 200.516(a)?	<u> X </u> Yes <u> </u> No

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
21.019	COVID-19 Coronavirus Relief Fund

Dollar threshold used to distinguish between type A and type B programs:	<u> \$ 750,000 </u>
Auditee qualified as low-risk auditee?	<u> </u> Yes <u> X </u> No

**The County of Moniteau
California, Missouri
Schedule of Findings and Questioned Costs
For the years ended December 31, 2020 & 2019**

Section 2 - Financial Statement Findings

2020-001 **Criteria:** Missouri statutes requires Counties to prepare an annual budget as applicable to each fund. Expenditures are not to exceed the budget.

Condition: During the audit, it was noted that the County was not in compliance with Missouri budgetary state statute Chapter 50 RSMo. The following funds had actual expenditures that exceeded budgeted expenditures in 2020: General Revenue Fund, Sheriff Civil Fee Fund, Election Service Fund, Recorder User Fee Fund, Inmate Prisoner Detainee Security Fund, and Sheriff Revolving Fund. The following funds had actual expenditures that exceeded budgeted expenditures in 2019: General Revenue Fund, Sheriff Civil Fee Fund, Prosecuting Attorney Training Fund, Adult Abuse Fund, Knierim Cemetery Trust Fund, and Enloe Cemetery Trust Fund. The following fund did not have a budget prepared for the year ended December 31, 2020: School Resource Officer Fund.

Cause: Oversight

Effect: Due to exceeding budget in certain funds and failure to prepare a budget for a certain fund, the County is in violation of Missouri Revised Statutes.

Recommendation: We recommend that the County prepare a budget for all applicable funds and periodically review its actual expenditures as compared to budgeted amounts. An amended budget should be prepared and approved as necessary to comply with statutes.

Management's Response: The County Commission currently reviews its actual expenditures on a periodic basis. We will work with the County Clerk to implement a more formal review procedure including preparation, review, and approval of an amended budget, on an as needed basis.

2020-002 **Criteria:** Statement on Auditing Standards (SAS) No. 115, *Communicating Internal Control Related Matters Identified in an Audit*, which is effective for periods ending on or after December 15, 2009, as amended by SAS No. 122, *Statements on Auditing Standards: Clarification and Recodification*, considers inadequate documentation of the components of internal control to be at least a significant deficiency.

Condition: Documentation of the County's internal controls has not been prepared.

Cause: Management has not prepared documentation of internal controls.

Effect: Without documented internal controls, the County may not be able to ensure that controls are in place, communicated and operating effectively.

Recommendation: We recommend that the County develop the required internal control documentation. In addition, we recommend studying the COSO internal control guidance and tools as a means to begin the process. Once this documentation is complete, those charged with governance have a responsibility to understand the controls and ensure they are operating effectively.

Management's Response: We are reviewing an example of County Clerk Internal Control Procedures provided by the auditor and will review, modify, or implement any of our current procedures that are not in compliance with standard practices.

**The County of Moniteau
California, Missouri
Schedule of Findings and Questioned Costs
For the years ended December 31, 2020 & 2019**

Section 2 - Financial Statement Findings (continued)

2020-003 **Criteria:** Antifraud programs and controls are the policies and procedures put in place by an organization to help ensure that management directives are carried out. They are part of the overall system of internal control established to achieve reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations.

Condition: During our audit, we noted there is no formal fraud risk assessment in place.

Cause: Management has not prepared documentation of risk assessments, including identifying risks and mitigating controls.

Effect: Lack of an appropriate fraud risk assessment process may result in certain risks not being identified by County's management. Opportunities to commit and conceal a fraud or irregularity may go undetected by management without proper assessment procedures.

Recommendation: We recommend that the County address various risks in the environment, including risk of fraud occurring by performing assessments to identify, analyze, and manage these risks.

Management's Response: We are reviewing an example of a fraud risk assessment and will also do research towards implementing a plan by the end of 2021.

2020-004 **Criteria:** Management and governance of Moniteau County are responsible for establishing and maintaining internal controls over credit card transactions in the financial reporting system.

Condition: During the audit, it was noted that the former Assessor was able to perpetrate forgery and theft through the use of the County's credit cards.

Cause: Lack of controls over credit card approval, use, and financial reporting

Effect: County funds were expended for improper uses. An investigation by the Missouri State Highway Patrol found that the Assessor expended \$4,817 in County funds for personal purchases including fuel, travel, and entertainment, all of which were misrepresented as Moniteau County related expenses.

Recommendation: We recommend that management and governance of the County develop controls over credit card authorization and use to ensure all expenditures are approved and are necessary expenditures of the County's funds.

Management's Response: Since discovery of the noted fraudulent activity, we have given closer perusal to all spending, especially credit card purchases. We agree that lowering the credit line will allow us to better monitor credit card purchases, and we will implement reduction in accordance with the recommendations.

**The County of Moniteau
California, Missouri
Schedule of Findings and Questioned Costs
For the years ended December 31, 2020 & 2019**

Section 2 - Financial Statement Findings (continued)

2020-005 **Criteria:** The Sheriff is charged with maintaining accountability over funds in a trustee capacity as an agent of an individual, taxing units, or other government. A proper system of internal controls dictates that bank reconciliations be performed on a timely basis for all bank accounts to ensure that cash balances per the accounting records agree to the cash balances held in the bank. Additionally, the Sheriff's office should prepare a list of all outstanding liabilities for each account.

Condition: For the years ended December 31, 2020 and 2019, the Sheriff's office failed to perform timely and accurate bank reconciliations or prepare a list of outstanding liabilities for all bank accounts held by the Sheriff's office.

Cause: The reconciled bank balance, including all outstanding liabilities, is not being compared to the balances of the funds on hand per the Sheriff's records due to lack of internal controls and procedures in the Sheriff's office.

Effect: Without timely, accurate bank reconciliations, the risk of material misstatement of the Sheriff's cash balances due to error or misappropriation is heightened. Additionally, there is a risk that the Sheriff's office cannot account for all outstanding liabilities which may result in account overdrafts.

Recommendation: We recommend that the Sheriff implement the necessary procedures to ensure that the bank balance reconciles to the book balance on a monthly basis.

Management's Response: At the end of 2020, the Moniteau County Jail contracted with a different vendor for its inmate commissary funds. The switch between two different vendors caused the office to hold open two separate accounts while the transition occurred. The old accounts has to remain open until all transactions had passed through and cleared. This caused some issues trying to get the records from the outgoing vendor to reconcile in a timely manner. Upon reconciliation of the accounts under the new vendor, all funds have been accounted for and are now under the new vendor software. In 2021, the Moniteau County Jail hired an additional staff person to aid in the reconciliation of all accounts and double check financial records.

2020-006 **Criteria:** Section 51.120 RSMo. requires the clerk of a county commission to keep an accurate record of the orders, rules, and proceedings of the county commission.

Condition: During the audit, it was noted that the County failed to keep appropriate minutes for closed session meetings.

Cause: Oversight

Effect: Due to failure to keep appropriate minutes for closed sessions meetings, the County is in violation of Missouri Revised Statutes.

Recommendation: We recommend that the County keep appropriate minutes for closed session meetings.

Management's Response: Closed sessions are not necessarily available for public review; subsequently, the Commission was unaware of the need to formalize the notes into minutes. While notes were taken during the noted closed sessions, moving forward we will also keep formal minutes for all closed sessions.

**The County of Moniteau
California, Missouri
Schedule of Findings and Questioned Costs
For the years ended December 31, 2020 & 2019**

Section 3 - Federal Award Findings and Questioned Costs

2020-007 Federal Grantor: All Programs
Pass-Through Grantor: All Programs
Federal CFDA Number: All Programs
Program Title: All Programs

Criteria: Title 2 U.S. *Code of Federal Regulations* Part 200 requires auditees to prepare an accurate Schedule of Expenditures of Federal Awards (SEFA) containing awards expended, CFDA title and number, award number, name of the Federal agency, and name of pass-through entity.

Condition: The Schedule of Expenditures of Federal Awards (SEFA) contained errors. The County's current internal controls over SEFA reporting are not sufficient enough to ensure correct SEFA reporting.

Cause: Management did not follow reporting requirements related to the Schedule of Expenditures of Federal Awards.

Effect: Federal expenditures reported in the SEFA were incorrect.

Recommendation: We recommend management develop internal controls over reporting and consult with outside accountants, if possible, to ensure an accurate SEFA is prepared.

Management's Response: Before any reporting, the County Clerk will look for advisement on how to properly report the SEFA.

**The County of Moniteau
California, Missouri
Summary Schedule of Prior Year Findings and Responses
For the years ended December 31, 2020 & 2019**

In accordance with *Government Auditing Standards*, this section reports the auditor's follow-up on action taken by Moniteau County, Missouri, on the applicable findings in the prior audit report issued for the two years ended December 31, 2016 and 2015.

Prior Year Financial Statement Findings

2016-001 Budgetary Procedures Not in Compliance with State Law

Condition: We noted the following issues with the County's budgeting process during our audit:

- A The County Commission and the County Clerk did not exercise adequate budgetary control over certain funds during the audit period. Expenditures were approved for payment that exceeded the approved budget for the following funds as shown below:

<u>Fund</u>	<u>Year</u>	<u>Amount</u>
Assessment	2015	\$ 11,393
Prosecuting Attorney Training	2016	40
Election Service	2016	357
Recorder User Fee	2015	344
Adult Abuse	2015	37

- B The County Clerk made errors on the 2016 budget by not carrying the total expenditures requested to the approved column for four different funds causing the summary reconciliation for the various funds to change as follows:

<u>Fund</u>	<u>Amount Requested Not in Approved Column</u>	<u>Original Estimated Cash Balance</u>	<u>Revised Estimated Cash Balance</u>
General Revenue	\$ 56,543	\$ 39,439	\$ (17,104)
Law Library	6,000	12,186	6,186
Tax Maintenance	20,000	67,110	47,110
Prosecuting Attorney Admin Handling Cost	12,500	30,857	18,357

The reconciliation for the Local Emergency Planning Committee Fund was not accurately completed also in the 2016 budget. The balance at December 31, 2014 of \$393 was not reported carrying over to 2015 with estimated revenues of \$9 for 2016 made an estimated ending balance of \$410 instead of \$9 as reported. There were no approved expenditures.

The main result of not carrying the amount requested to the total approved column on the budget document caused the General Revenue Fund to actually have a negative estimated cash balance, which is not allowed by state law. The amount request not carried to the total approved column was the amount budgeted for the Emergency Fund.

It was also noted on a review of the 2017 budget in the Special Road and Bridge Fund, the portion of the capital improvement sales tax of \$158,650 was not included in the 2015 column that was included in the 2016 budget. It appeared this was mistakenly omitted from the 2017 budget.

**The County of Moniteau
California, Missouri
Summary Schedule of Prior Year Findings and Responses
For the years ended December 31, 2020 & 2019**

Prior Year Financial Statement Findings (continued)

2016-001 Budgetary Procedures Not in Compliance with State Law (continued)

- C The County did not amend the budget for 2016 for the creation of a new fund or established a budget in 2017 for the Sheriff Revolving Fund that had activity in the fund for the year of 2016.

Criteria: Section 50.540 RSMo, requires the budget be revised prior to authorizing expenditures in excess of the budget. Section 67.010 RSMo, states in no event shall the total proposed expenditures from any fund exceed the estimated revenues to be received plus an unencumbered balance or less any deficit estimated for the beginning of the budget year. Chapter 50 of the County Budget Law also requires that a budget be adopted for all county funds as required.

Cause: County officials did not review the budget documents properly upon preparation or on a periodic basis and, therefore did not properly prepare amended or corrected budgets.

Effect: Due to exceeding budget in certain funds, lack of budget in certain funds, and deficit budget in certain funds, the County is in violation of Missouri Revised Statutes.

Recommendations:

- A The County Commission should not approve expenditures in excess of budgeted amounts. The County Commission should properly amend the budgets in a public meeting when unforeseen circumstances arise that necessitate increased expenditures in funds.
- B The County Commission should revise the 2016 and 2017 budget documents for the effect of the changes to the respective funds noted above and submit the revised budgets to the State Auditor's Office.
- C The County Commission and County Clerk amend the 2017 budget for the Sheriff Revolving Fund for the activity in the year 2016 and for the estimated amount of revenues and expenditures and ending balance for 2017. The amended budget should be filed with the State Auditor's Office.

Auditee's Response: The County Commission along with the County Clerk will better monitor expenditures and budgeted amounts. Amended budgets for 2016 and 2017 are in the process of being done as recommended.

Status: Management has not corrected this issue, therefore, parts of this finding are repeated as 2020-001 in the current year.

2016-002 Accounting for Transfers in County Budgets Need Improvement

Condition: The financial statements of the County as represented in the annual budget document did not present the proper amount of transfers between the various funds. Total amounts reflected on the budget documents for actual transfers in did not agree with total actual transfers out for the years ended December 31, 2016 and 2015. The total transfers in and out for the year ended December 31, 2016, per the budget documents were \$42,221 and \$45,482, respectively. The total transfers in and out for the year ended December 31, 2015, per the budget documents were \$382,228 and \$225,600, respectively.

The differences in transfers in and out were the result of other expenditures or corrections posted on the budget document to transfers in and out instead of to the appropriate expenditure classifications. Audit adjustments have been made to several county funds in the financial statements for the incorrect classifications to properly state the actual amount of transfers made by the County.

**The County of Moniteau
California, Missouri
Summary Schedule of Prior Year Findings and Responses
For the years ended December 31, 2020 & 2019**

Prior Year Financial Statement Findings (continued)

2016-002 **Accounting for Transfers in County Budgets Need Improvement (continued)**

Criteria: The budget instructions issued with the budget forms by the State Auditor's Office for preparation of the financial statements required that transfers in and out be properly reported in the various funds and are in balance.

Cause: The County Commission and County Clerk did not consider the importance of balancing the budgeted and actual amounts of transfers in and out between the various funds.

Effect: The transfer in and out between various county funds are not in balance on the budget documents filed with the state and misstate the financial statements presented by the county.

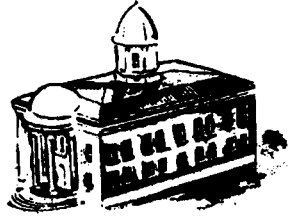
Recommendation: The County Commission and County Clerk should ensure both budgeted and actual transfers to and from other funds are in agreement each year.

Auditee's Response: Going forward with a better understanding of how the state-provided budget spreadsheet functions, the transfers to and from other funds will properly be maintained.

Status: Management has performed appropriate corrected action, therefore, this finding will not repeated.

Moniteau County Commission

Moniteau County Courthouse
200 East Main Street
California, Missouri 65018
Phone: 573-796-2213
Fax: 573-796-3082



Mac Finley
Presiding Commissioner
Clint Hoellering
1st Associate Commissioner
Rick Messerli
2nd Associate Commissioner

CORRECTIVE ACTION PLAN

Audit Finding Reference: 2020-001

Planned Corrective Action: The County Commission currently reviews its actual expenditures on a periodic basis. We will work with the County Clerk to implement a more formal review procedure including preparation, review, and approval of an amended budget, on an as needed basis.

Name of Contact Person: County Commissioners Mac Finley, Clint Hoellering, and Rick Messerli. Expected completion date is December 31, 2021.

Audit Finding Reference: 2020-002

Planned Corrective Action: We are reviewing an example of County Clerk Internal Control Procedures provided by the auditor and will review, modify, or implement any of our current procedures that are not in compliance with standard practices.

Name of Contact Person: County Clerk, Roberta Elliott. Expected completion date is December 31, 2021.

Audit Finding Reference: 2020-003

Planned Corrective Action: We are reviewing an example of a fraud risk assessment and will also do research towards implementing a plan by the end of 2021.

Name of Contact Person: County Clerk, Roberta Elliott. Expected completion date is December 31, 2021.

Audit Finding Reference: 2020-004

Planned Corrective Action: Since discovery of the noted fraudulent activity, we have given closer perusal to all spending, especially credit card purchases. We agree that lowering the credit line will allow us to better monitor credit card purchases, and we will implement reduction in accordance with the recommendations.

Name of Contact Person: County Clerk, Roberta Elliott. Expected completion date is December 31, 2021.

Audit Finding Reference: 2020-005

Planned Corrective Action: At the end of 2020, the Moniteau County Jail contracted with a different vendor for its inmate commissary funds. The switch between two different vendors caused the office to hold open two separate accounts while the transition occurred. The old accounts has to remain open until all transactions had passed through and cleared. This caused some issues trying to get the records from the outgoing vendor to reconcile in a timely manner. Upon reconciliation of the accounts under the new

vendor for its inmate commissary funds. The switch between two different vendors caused the office to hold open two separate accounts while the transition occurred. The old accounts has to remain open until all transactions had passed through and cleared. This caused some issues trying to get the records from the outgoing vendor to reconcile in a timely manner. Upon reconciliation of the accounts under the new vendor, all funds have been accounted for and are now under the new vendor software. In 2021, the Moniteau County Jail hired an additional staff person to aid in the reconciliation of all accounts and double check financial records.

Name of Contact Person: Sheriff, Tony Wheatley. Expected completion date is December 31, 2021.

Audit Finding Reference: 2020-006

Planned Corrective Action: Closed sessions are not necessarily available for public review; subsequently, the Commission was unaware of the need to formalize the notes into minutes. While notes were taken during the noted closed sessions, moving forward we will also keep formal minutes for all closed sessions.

Name of Contact Person: County Commissioners Mac Finley, Clint Hoellering, and Rick Messerli.
Expected completion date is December 31, 2021.

Audit Finding Reference: 2020-007

Planned Corrective Action: Before any reporting, the County Clerk will look for advisement on how to properly report the SEFA.

Name of Contact Person: County Clerk, Roberta Elliott. Expected completion date is December 31, 2021.