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Missouri State Auditor

Ralls County

Report No. 2022-009

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auditor.mo.gov



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Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Ralls County

Property Tax System	The county has not adequately restricted property tax system access. The County Clerk and County Commission do not adequately monitor property tax additions and abatements entered into the property tax system. Neither the County Commission nor the County Clerk adequately reviews the financial activities of the County Collector. The County Clerk does not prepare or verify the accuracy of the current or delinquent tax books.
Sheriff's Controls and Procedures	Former Sheriff's office personnel did not always record the method of payment (cash, check, or money order) on the one-write receipt ledger, or reconcile the composition of receipts to the composition of deposits during most of the year ended December 31, 2020, and bond receipts were not always deposited timely or intact. Sheriff's office personnel do not prepare a monthly list of liabilities, and consequently, liabilities are not agreed to the reconciled bank balance. The Sheriff has not entered into written agreements with the surrounding counties for the boarding of prisoners detailing the housing rate to be paid, the services to be provided, or any required notification for emergency or non-routine situations. The Sheriff's office does not always timely disburse fees and other receipts to the County Treasurer.
Prosecuting Attorney's Controls and Procedures	The Prosecuting Attorney's office does not issue prenumbered receipt slips for money received.
Property Tax Reductions	The county did not properly report property tax levy reductions to the State Auditor's Office in 2017 and 2018, and did not reduce the tax levy for sales tax collections for 2019 and 2020 as required.
Electronic Communication Policies	The county has not developed electronics records management and retention policies in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission.
Additional Comments	Because counties are managed by several separately-elected individuals, an audit finding made with respect to one office does not necessarily apply to the operations in another office. The overall rating assigned to the county is intended to reflect the performance of the county as a whole. It does not indicate the performance of any one elected official or county office.

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

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

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

Ralls County

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NICOLE GALLOWAY, CPA

Missouri State Auditor

County Commission
and
Officeholders of Ralls County

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

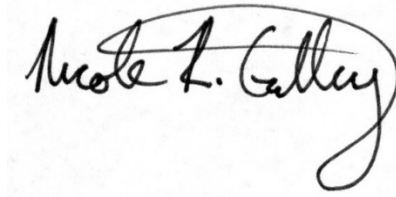
1. Evaluate the county's internal controls over significant management and financial functions.
2. Evaluate the county's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county, as well as certain external parties; and performing sample testing using haphazard and judgmental selection, as appropriate. The results of our sample testing cannot be projected to the entire populations from which the test items were selected. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

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

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

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

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

Nicole R. Galloway, CPA
State Auditor

Ralls County Management Advisory Report State Auditor's Findings

1. Property Tax System

Controls and procedures over the property tax system need improvement. The County Collector processed property tax collections totaling approximately \$16 million during the year ended February 28, 2021.

1.1 Computer access

The county has not adequately restricted property tax system access. The County Collector and her office personnel have access rights in the property tax system allowing them to make changes to individual tax records. There is no independent review of changes made to individual tax records in the system. The County Collector indicated she does not make changes to individual tax records and is unsure why she has this access. Because the County Collector is responsible for collecting tax money, the ability to alter tax records represents a significant weakness in internal controls. Good internal controls require the County Collector and other office personnel not have access rights allowing alteration or deletion of tax rates, assessed valuations, and property tax billing information.

Sections 137.260 and 137.270, RSMo, assign responsibility to the County Clerk for making changes to the tax books upon order of the County Commission. If it is not feasible for the County Clerk to make corrections to the tax books, an independent reconciliation of approved changes to actual changes made to the property tax system would help ensure changes are proper.

1.2 Additions and abatements

The County Commission and the County Clerk do not adequately monitor property tax additions and abatements entered into the property tax system. During the year ended February 28, 2021, additions totaled approximately \$181,000 and abatements totaled approximately \$290,000.

The County Assessor prepares court orders for additions and abatements, and enters these changes to the property tax system. The County Commission does not review the individual court orders or a detailed listing of changes made to the property tax system. The County Commission only reviews and approves a summary total of monthly additions and abatements, as they believe a more extensive review is not needed. In addition, as explained in section 1.1, a control weakness exists because the County Collector is responsible for collecting property taxes and also has system access to change tax records (including entering addition and abatement information). This control weakness is more significant because neither the County Commission nor the County Clerk performs reconciliations of the approved additions and abatements to the actual changes made in the property tax system. As a result, additions and abatements, which constitute changes to the amount of taxes the County Collector is charged with collecting, are not properly monitored, and errors or irregularities could go undetected.

Sections 137.260 and 137.270, RSMo, assign responsibility to the County Clerk for making corrections to the tax books with the approval of the County



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Commission. If it is not feasible for the County Clerk to make corrections to the tax books, periodic reviews and timely approvals of additions and abatements, along with an independent reconciliation of approved additions and abatements to corrections made to the property tax system, would help ensure changes are proper.

1.3 Account book and annual settlements

Neither the County Commission nor the County Clerk adequately reviews the financial activities of the County Collector. The County Clerk's account book includes only monthly totals of additions and abatements made to the tax system. The account book does not include taxes charged, collected, or protested, and therefore, does not provide all information needed to perform adequate reviews of the County Collector's annual settlements. The County Clerk indicated she was unaware of the need for an account book to verify the annual settlements and she trusts the work of the County Collector. In addition, the County Commission does not perform an independent review of the County Collector's annual settlements. As a result, there is an increased risk of loss, theft, or misuse of property tax money going undetected, and less assurance the annual settlements are complete and accurate.

Section 51.150.1(2), RSMo, requires the County Clerk to maintain accounts with all persons chargeable with money payable into the county treasury. An account book or other record that summarizes all taxes charged to the County Collector, monthly collections, delinquent credits, addition and abatements, and protested amounts should be maintained by the County Clerk. Such records would help the County Clerk ensure taxes charged and credited to the County Collector are complete and accurate and could also be used by the County Clerk and County Commission to verify the County Collector's annual settlements. In addition, Section 139.190, RSMo, requires the County Commission to carefully and fully examine the annual settlement of the County Collector. Such procedures are intended to establish checks and balances related to the collection of property taxes.

1.4 Tax books

The County Clerk does not prepare or verify the accuracy of the current or delinquent tax books. The county's property tax system programmer prepares the real estate and personal property tax books using assessed valuations provided by the County Assessor and tax levies provided by the County Clerk. The County Collector indicated she reviews the tax books for accuracy. However, because the County Collector is responsible for collecting property tax money, good internal controls and state law require someone independent of the collection process be responsible for generating and testing the accuracy of the tax books. In addition, the County Collector prepares the delinquent tax books by combining the uncollected taxes from the current tax year and uncollected taxes from all prior years. The County Clerk indicated she was unaware of the need for her to prepare or verify the tax books and she trusts the work of the County Collector. A review of the current and delinquent tax books should include verification of individual entries in the



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current tax books and recalculating tax book totals and charges. Failure to properly prepare and/or review the tax books and test individual tax statement computations may result in errors or irregularities going undetected.

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

Similar conditions
previously reported

A similar condition to section 1.1 was noted in our prior 2 audit reports, and similar conditions to sections 1.2 and 1.3 were noted in our prior 3 audit reports.

Recommendations

- 1.1 The County Commission and the County Clerk develop procedures to ensure all property tax changes are properly approved and monitored. In addition, the County Commission should work with the County Collector to ensure property tax system access rights are limited to only what is needed for the users to perform their job duties and responsibilities.
- 1.2 The County Commission and the County Clerk ensure all property tax additions and abatements are properly approved and monitored.
- 1.3 The County Clerk maintain a complete account book with the County Collector. In addition, the County Commission and the County Clerk should use the account book to review the accuracy and completeness of the County Collector's annual settlements.
- 1.4 The County Clerk prepare the current and delinquent tax books, or at a minimum, verify the accuracy of the tax books prior to charging the County Collector with the property tax amounts to be collected. Procedures performed should be documented.

Auditee's Response

The County Commission and County Clerk provided the following responses:

- 1.1 *The county has had the property tax program for several years. This program is what the county can afford. To upgrade this system, it would cost several thousand dollars. The County Commission, the County Clerk, and the County Collector have revised the internal control policies and procedures to address the recommendation.*
- 1.2 *In June 2021, the County Commission began reviewing the detailed additions and abatements in a timely manner and signing them. Once they are reviewed and signed, the County Clerk reviews them and*



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records them in a spreadsheet with totals of all additions and abatements. After this is done, it is reviewed by the County Clerk and the County Collector to make sure the totals agree. Again, the county will investigate purchasing an upgraded system that will allow the County Clerk to make these changes to the books. Until that time, the County Clerk and the County Collector will both be present when additions and abatements are entered in the system and will sign a statement indicating who was present at the time it was done. This new practice will be documented in the management practices and procedures for the County Clerk and the County Collector.

- 1.3 *The County Clerk will maintain a complete account book to verify the annual settlements. Copies will be provided to the County Commission and the County Collector. This new policy will help reduce the risk of loss, theft, or misuse of property tax money going undetected, and provide additional assurance the annual settlements are complete and accurate.*

The County Clerk provided the following response:

- 1.4 *We review the accuracy of the current tax book by reviewing additions and abatements. We also work with the County Assessor to make sure the Board of Equalization changes have been made. We will review this recommendation with the County Collector since we do not currently have system access capabilities to prepare the tax books. The County Commission will look at purchasing an updated system. We will work with the County Collector to make sure we both agree on the accuracy of the totals in the tax book and sign a report to that effect. We will revise the internal control policies to improve these management practices and procedures.*

2. Sheriff's Controls and Procedures

Controls and procedures in the Sheriff's office need improvement. The office collected approximately \$49,000 in civil and criminal process fees, concealed carry weapon permits, bonds, and other miscellaneous receipts during the year ended December 31, 2020.

2.1 Receipts and deposits

Procedures for receipts and deposits need improvement.

Former Sheriff's office personnel did not always record the method of payment (cash, check, or money order) on the one-write receipt ledger, or reconcile the composition of receipts to the composition of deposits during most of the year ended December 31, 2020. In addition, bond receipts were not always deposited timely or intact as 2 bonds, totaling \$2,000, received on June 11, 2020, were not included in the deposits made on June 12, 19, and 26, but were instead deposited on June 30, nearly 3 weeks after received. These procedures improved after personnel changes occurred in September 2020.



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Failure to implement adequate receipting and depositing procedures increases the risk that loss, theft, or misuse of money received will occur and go undetected. All receipts should be deposited intact and timely, and the composition of receipts should be reconciled to the composition of deposits.

2.2 Liabilities

Sheriff's office personnel do not prepare a monthly list of liabilities, and consequently, liabilities are not agreed to the reconciled bank balance. The reconciled bank balance as of December 31, 2020, was \$3,442. Liabilities consisting of December fees totaled \$1,435, resulting in \$2,007 of unidentified money. The Sheriff indicated a list of liabilities had not been maintained by the former administration when he took office in January 2021, and he was unaware of the need for a monthly list.

Monthly lists of liabilities should be prepared and reconciled to cash balances to ensure records are in balance, errors are detected and corrected timely, and sufficient cash is available for the payment of all liabilities. Prompt follow up on discrepancies is necessary to resolve errors and ensure money is properly disbursed. Various statutory provisions provide for the disposition of unidentified money.

2.3 Prisoner boarding

The Sheriff has not entered into written agreements with the surrounding counties for the boarding of prisoners detailing the housing rate to be paid, the services to be provided, or any required notification for emergency or non-routine situations. The majority of boarding costs paid were to 2 nearby counties. The Sheriff indicated the arrangements with the counties were based on previous verbal agreements, but the details of these verbal agreements have not been documented. During the year ended December 31, 2020, the county paid \$96,864 to other counties for boarding prisoners.

Section 432.070, RSMo, requires contracts for political subdivisions to be in writing. Written agreements, signed by the parties involved, should specify the services to be rendered and the manner and amount of compensation to be paid. Written contracts are necessary to ensure all parties are aware of their duties and responsibilities and to prevent misunderstandings.

2.4 Disbursements

The Sheriff's office does not always timely disburse fees and other receipts to the County Treasurer. Office personnel turned over September 2020 fees (\$2,492) and October 2020 fees (\$2,165) on December 21, 2020. The Sheriff indicated he is unsure why these turnovers were delayed as this occurred before he took office, but believes employee turnover in the office during 2020 was a factor.

Section 50.370, RSMo, requires all county officials who receive fees or any other remuneration for official services to pay this money monthly to the County Treasurer. Section 50.380, RSMo, provides that any county officer



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that fails to pay fees or other remuneration to the treasurer timely may be subject to penalties for such failure.

Similar conditions
previously reported
Recommendations

Similar conditions to sections 2.1, 2.2, and 2.3 were noted in our prior 2 audit reports.

The Sheriff:

- 2.1 Indicate the method of payment on all receipt slips, reconcile the composition of receipt slips to the composition of deposits, and deposit receipts intact and timely.
- 2.2 Prepare a monthly list of liabilities and reconcile the list to the available cash balance. Any differences should be promptly investigated and resolved, and any unidentified money disposed of in accordance with state law.
- 2.3 Work with the County Commission to obtain written agreements with the counties for the boarding of prisoners.
- 2.4 Disburse fees and other receipts to the County Treasurer monthly in accordance with state law.

Auditee's Response

As a response to the audit, we have put the following procedures in place to improve upon the issues that were found during the audit:

- 2.1 *The current administration has implemented this recommendation.*
- 2.2 *The current administration prepares a spreadsheet of all transactions (taken from receipts) and reconciles receipts to disbursements to the County Treasurer and other entities and the bank statement. We will prepare a monthly list of liabilities and reconcile it to the cash balance and investigate and resolve any differences and properly dispose of the unidentified money.*
- 2.3 *The current administration is working to get memorandums of agreement for all the jails that we use.*
- 2.4 *The current administration disburses fees and other receipts to the County Treasurer monthly.*

It is our utmost goal to be transparent and responsible with the duties and funds entrusted with our Sheriff's Office. We greatly appreciate the time and effort that was put into our audit and will do all we can to continue with these best practices.



3. Prosecuting Attorney's Controls and Procedures

The Prosecuting Attorney's office does not issue prenumbered receipt slips for money received. Office personnel record receipts on a computer spreadsheet tracking amounts due and paid by case. The Prosecuting Attorney indicated he believed prenumbered receipt slips were not needed since receipts were tracked on the spreadsheet. The office collected approximately \$12,000 for bad check and court-ordered restitution and fees during the year ended December 31, 2020.

Failure to implement adequate receipting procedures increases the risk that loss, theft, or misuse of money received will go undetected. Procedures should be established to issue prenumbered receipt slips for all money received, including accounting for the numerical sequence of receipt slips, and reconciling the amounts on the receipt slips to the amounts deposited and/or transmitted to victims or the County Treasurer.

Recommendation

The Prosecuting Attorney issue prenumbered receipt slips for money received immediately upon receipt, account for the numerical sequence of the receipt slips, and reconcile the amounts on the receipt slips to the amounts deposited and/or transmitted to victims or the County Treasurer.

Auditee's Response

We will implement the recommendation. However, in response, we noted that the prior state audits did not advance such a recommendation. Also, we employ expansive controls and procedures to mitigate risk of loss, theft, or misuse of money received for bad check and court-ordered restitution and fees. We prepare and e-file restitution memorandums for every payment received for court-ordered restitution so that the sentencing judge and probation officer for each case can track compliance with probation and related court orders. Further, direct communication is initiated by the Prosecuting Attorney with all crime victims due restitution by telephone call, email, facsimile transmission, text message, written correspondence and/or in person office contact to assure accurate and complete payment for all money duly owed.

4. Property Tax Reductions

The county did not properly report property tax levy reductions to the State Auditor's Office (SAO) in 2017 and 2018, and did not reduce the tax levy for sales tax collections for 2019 and 2020 as required.

Section 67.505, RSMo, requires the county to reduce property taxes for a percentage of sales taxes collected. Ralls County voters enacted a one-half cent sales tax with a provision to reduce property taxes by 50 percent of sales taxes collected. The county is required to estimate the annual property tax levy to meet the 50 percent reduction requirement and provide for an adjustment for actual sales tax collections of the preceding year that are more or less than the estimate for the preceding year.



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The county is required to certify to the SAO the annual property tax levy including the amount the levy is reduced for sales tax collections, as well as any voluntary reductions. For 2017 and 2018, the county incorrectly reported the sales tax reduction as a voluntary reduction instead of as a sales tax reduction. Section 137.073.5(4), RSMo, provides that a voluntary reduction taken in a non-reassessment year (even year) results in a reduced tax rate ceiling during the subsequent reassessment year (odd year). As a result, the tax rate ceiling for the county's General Revenue Fund continued to be reduced by this amount for 2019 and 2020. For 2019 and 2020 the county set the tax rate with no reduction for sales taxes, although sales tax reductions were required each year. Additionally, while the County Clerk maintained worksheets calculating the sales tax reduction for 2019 and 2020, the worksheets were not used in setting the levies and the tax rates calculated on the worksheets were inaccurate due to a mathematical error in 2020 and the use of the wrong tax rate ceiling in 2019. The County Clerk indicated clerical errors were made when inputting the sales tax reduction rates, and the errors were not detected. For 2021, the county's certified levy included a reduction for sales tax, but the reduction did not adjust for sales tax reductions not taken in 2017 through 2020.

Section 137.073.6(3), RSMo, allows the county to submit amended tax rate forms to the SAO if clerical errors occurred; however, the county did not identify the error in reporting the voluntary reduction in 2017 and 2018 or contact the SAO. Additionally, Section 137.073.5(4), RSMo, allows the county to reinstate its tax rate ceiling in the next non-assessment year; however, no steps were taken by the county to reinstate the tax rate ceiling.

To ensure property tax levies are properly set and property tax rate ceilings are maintained, the County Commission and County Clerk should ensure property tax levy reductions are accurately calculated, reported, and certified.

Recommendation

The County Commission and County Clerk properly calculate and report property tax rate reductions (sales tax or voluntary) and develop a plan to correct improper property tax reductions from prior years. During the tax rate setting process, the County Commission and County Clerk should ensure tax rate information reported back to the county in the State Auditor's Office certification letter is consistent with expectations and, if not, promptly follow up on any discrepancies.

Auditee's Response

In 2017 and 2018 a clerical error was made when entering the tax levies. The clerical error occurred when the reduction was entered on the wrong line as a voluntary reduction instead of as a sales tax reduction.

Despite the errors, the General Revenue Fund tax rates charged to Ralls County citizens for 2017, 2018, 2019, and 2020 have not varied significantly



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from the rate in 2016, prior to the 2017 error. Rates levied from 2016 through 2020 were as follows:

Year	Tax Rate
2016	.2762
2017	.2864
2018	.2819
2019	.2758
2020	.2769

The County Clerk purchased larger monitors in 2018 so this error would not happen again. With larger monitors it is much easier to see the correct line. The County Clerk will have 2 people review the tax levy before the enter button is hit when entering the tax levies each year and have documentation that they will sign that it was done correctly.

This issue will be addressed in the revised office policies of the County Clerk. Furthermore, there has never been training to clerks or other entities in the county for tax levies. Several clerks and other entities have complained about this and would like to receive some training. The County Clerk has received 2 emails from an entity asking questions about the tax levy process.

Also, the County Commission and County Clerk will consider developing a plan to correct for the improper deductions from prior years, and will ensure the rate information certified by the State Auditor's Office agrees with expectations.

5. Electronic Communication Policies

The county has not developed electronic records management and retention policies in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission. This guidance recommends government entities have a policy on electronic messaging, including text messages, email, and other third party platforms. County officials were unaware a written policy was needed.

Section 109.270, RSMo, provides that all records made or received by an official in the course of his/her duties are public property and are not to be disposed of except as provided by law. Section 109.255, RSMo, provides that the Local Records Board issue directives for the destruction of records. The guidelines for managing electronic communications records can be found on the Secretary of State's website.¹

¹ Missouri Secretary of State Records Services Division, Electronic Communications Records Guidelines for Missouri Government, May 14, 2019, is available at <<https://www.sos.mo.gov/CMSImages/LocalRecords/CommunicationsGuidelines.pdf>>, accessed November 29, 2021.



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Developing written policies to address the use of electronic communications is necessary to ensure all documentation of official business of the county is retained as required by state law.

Recommendation

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

Auditee's Response

We will implement electronic communication policies.

Ralls County

Organization and Statistical Information

Ralls County is a county-organized, third-class county. The county seat is New London.

Ralls County's government is composed of a three-member county commission and separate elected officials performing various tasks. All elected officials serve 4-year terms. The county commission has mainly administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintaining county roads and bridges, and performing miscellaneous duties not handled by other county officials. Principal functions of these other officials relate to law enforcement, property assessment, property tax collections, conduct of elections, and maintenance of financial and other records important to the county's citizens. In addition to elected officials, the county employed 37 full-time employees and 14 part-time employees on December 31, 2020.

Elected Officials

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

Officeholder	2021	2020
Wiley Hibbard, Presiding Commissioner	\$	32,542
R.C. Harlow, Associate Commissioner		29,514
John Lake, Associate Commissioner		29,514
Gina Jameson, Circuit Clerk and Ex Officio Recorder of Deeds (1)		
Sandy Lanier, County Clerk (2)		46,059
Rodney J. Rodenbaugh, Prosecuting Attorney		143,487
Gerry Dinwiddie, Sheriff		49,914
Jena L. Epperson, County Treasurer		46,059
Robert Van Winkle, County Coroner		15,594
Paula Evans, Public Administrator		44,717
Tara Thompson Comer, County Collector, year ended February 28,	46,325	
Josh Ketsenburg, County Assessor, year ended August 31,		44,317
Marty Wasson, County Surveyor (3)		

- (1) Compensation is paid by the state.
- (2) Sandy Lanier resigned effective January 14, 2022, and Kristal Hiner was appointed Interim County Clerk by the County Commission.
- (3) Compensation on a fee basis.