



Scott Fitzpatrick

Missouri State Auditor

Ray County

Report No. 2023-067

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auditor.mo.gov



Findings in the audit of the Ray County

Missing Money	From January 2018 through December 2020, Sheriff's office personnel receipted \$2,549 in conceal carry weapon permit and \$443 in sex offender registry fees that were not transmitted to the County Treasurer and are missing.
Sheriff's Controls and Procedures	Controls and procedures in the Sheriff's office needed significant improvement. Neither the prior nor the current Sheriff adequately segregated accounting duties or performed supervisory reviews of accounting and bank records. The procedures for receipting, recording, depositing and transmitting money were inadequate and, as a result, there is no assurance all money collected was properly receipted, recorded, and deposited or transmitted. The Sheriff's office did not prepare bank reconciliations or monthly lists of liabilities for the civil process, inmate, commissary, inmate security, and bond accounts. Additionally, Sheriff's office personnel did not ensure bills were paid timely and bank account balances were not properly monitored, and the office did not properly retain many financial records.
Inmate Account and Commissary Controls and Procedures	Controls over non-monetary adjustments posted to inmate accounts need improvement. During the year December 31, 2020, the Sheriff's office spent at least \$5,543 on unsupported and/or questionable purchases with commissary account funds. The office does not disburse commissary net proceeds to the county Inmate Prisoner Detainee Security Fund as required by state law. In addition, the Sheriff's office does not maintain records of commissary net proceeds, and does not have adequate procedures to ensure all inmate money is refunded upon release. The Sheriff's office does not charge sales taxes on commissary sales and remit them to the Department of Revenue.
Sunshine Law	The County Commission did not always ensure compliance with the Sunshine Law for closed meetings and notices and agendas.
Prosecuting Attorney's Controls and Procedures	The Prosecuting Attorney has not adequately segregated accounting duties or ensured documented supervisory reviews. Office procedures for receipting, recording, and depositing money need improvement. The Prosecuting Attorney's office did not timely disburse restitution payments to victims. Additionally, the office did not ensure bank reconciliations were accurately prepared for the restitution and bad check accounts, monthly lists of liabilities were not prepared to reconcile to the available cash balance, and procedures to routinely follow-up on outstanding checks have not been established.
Personnel Policies and Procedures	County officials do not always follow personnel policies. In addition, procedures to monitor compensatory time balances are not sufficient.
Electronic Communications Policy	The county has not developed a records management and retention policy that includes electronic communication 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 **Poor**.*

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

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

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SCOTT FITZPATRICK
MISSOURI STATE AUDITOR

County Commission
and
Officeholders of Ray County

We have audited certain operations of Ray 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 control, (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 Ray County.

A handwritten signature in black ink that reads "Scott Fitzpatrick". The signature is written in a cursive style with a large, stylized "S" and "F".

Scott Fitzpatrick
State Auditor

Ray County

Management Advisory Report

State Auditor's Findings

1. Missing Money

From January 2018 through December 2020, Sheriff's office personnel receipted \$2,549 in conceal carry weapon (CCW) permit (see Appendix A) and \$443 in sex offender registry (SOR) fees (see Appendix B) that were not transmitted to the County Treasurer and are missing.

We identified discrepancies between recorded CCW and SOR fee receipts and amounts transmitted to the County Treasurer during initial test work. After identification of missing money for 2020, we applied limited procedures to 2018 and 2019 for the purpose of identifying and quantifying any additional missing money.

Prior to January 2021, a jailer and the Office Manager issued manual receipt slips for CCW, SOR, and miscellaneous fees received and placed the money in a locked drawer. The jailer and Office Manager recorded the receipts on a monthly receipt log and transmitted the money to the County Treasurer approximately once a month. They did not provide the County Treasurer with a record of each individual receipt included in the transmittal. The current Sheriff, Scott Childers, took office in January 2021, and more than half of his predecessor's employees resigned or were not retained, including the former employees primarily responsible for receipting, recording, and transmitting CCW and SOR fees in question during the period reviewed.

Because the missing receipts were recorded on the monthly receipt logs, we determined the money went missing between the time the money was removed from the locked drawer and recorded on the monthly receipt logs and the transmittal to the County Treasurer. Due to office turnover, we could not determine which employees had access to the money after it was removed from the locked drawer and recorded and when it was transmitted to the County Treasurer.

The lack of segregation of duties, inadequate controls, and the absence of oversight as discussed in MAR finding number 2, resulted in the missing receipts going undetected.

Recommendation

The Sheriff work with the County Commission and other law enforcement officials regarding the missing money and take the necessary actions to seek restitution for amounts missing.

Auditee's Response

We contacted several local law enforcement agencies early in my administration regarding an investigation of the missing money; however, due to lack of information and missing records we were unable to get any assistance and complete the investigation. In addition, the former Sheriff's office employees were not bonded and as a result, we were unable to recover the missing money. We will work with the County Clerk's office to obtain a surety bond for all current employees that have access to bank accounts and money received.



2. Sheriff's Controls and Procedures

Controls and procedures in the Sheriff's office needed significant improvement.

The office processed receipts for civil process fees, CCW, SOR, and miscellaneous receipts totaling approximately \$40,000 during the year ended December 31, 2020. The receipts were either transmitted to the County Treasurer or deposited into Sheriff's office bank accounts (civil process fees are deposited into the civil process account). In addition, the office provides a commissary to inmates and maintains separate inmate, commissary, and bond bank accounts. The office opened a new inmate security bank account when it changed to a new commissary vendor and system in April 2021. Inmate, commissary, and bond deposits totaled approximately \$202,000 during the year ended December 31, 2020.

Prior to April 2021, inmate money was receipted and recorded to a computerized commissary system and deposited into the inmate and commissary bank accounts. In addition, prior to April 2021, bond money was receipted on manual receipt slips and deposited into the bond account.

The Sheriff's office implemented a new computerized commissary system in April 2021. The system allows inmate money to be deposited into 2 kiosks and applied to an inmate's commissary account. The Sheriff's office is also depositing bond money into the kiosks. The Jail Administrator retrieves the money from the kiosks and uses system reports to determine the amount of bond and inmate receipts to be deposited into the appropriate bank account.

2.1 Segregation of duties

Neither the prior nor the current Sheriff adequately segregated accounting duties or performed supervisory reviews of accounting and bank records.

- Under the prior Sheriff, both a jailer and the Office Manager were primarily responsible for receipting, recording, and transmitting money received for CCW permits, SOR, and miscellaneous receipts; preparing monthly receipt logs; depositing, disbursing, and reconciling bond money; and billing for prisoner board with no independent or supervisory review. Currently, these duties are all performed by the Office Manager.
- The Civil Process Clerk was primarily responsible for civil paper service transactions, including receipting, recording, and depositing money; and preparing disbursements and bank reconciliations.
- The Jail Administrator was primarily responsible for inmate and commissary money, including receipting, recording, depositing, and preparing disbursements and bank reconciliations. The Jail Administrator also handled the commissary inventory, including purchasing and stocking inventory items, distributing ordered items to inmates, and maintaining commissary records.



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The Sheriff indicated he occasionally reviewed deposits, time cards, and checks written by the Office Manager; however, the Sheriff's reviews did not include a documented review of detailed time, receipt, and disbursement records. The Sheriff indicated there were insufficient staff at the beginning of his administration to segregate duties; however, the office has since hired additional staff and has now adequately segregated accounting duties.

Proper segregation of duties is necessary to ensure all transactions are accounted for properly and assets are adequately safeguarded. If proper segregation of duties cannot be achieved, documented independent or supervisory reviews of accounting and bank records are essential to ensure bank records agree with accounting records and all receipts are accounted for properly.

2.2 Receipting, recording, depositing, and transmitting

Conceal carry weapon permits, sex offender registration fees, and miscellaneous receipts

The Sheriff's office procedures for receipting, recording, depositing and transmitting money were inadequate. As a result, there is no assurance all money collected was properly receipted, recorded, and deposited or transmitted.

We identified the following concerns with CCW permits, SOR fees, and miscellaneous receipts:

- Due to the turnover in the Sheriff's office, we could not determine if receipt slips were issued by former Sheriff's office personnel for miscellaneous receipts for the 3 years ended December 31, 2020. We did not locate any receipt slips for report copy, trailer inspection, and other miscellaneous receipts transmitted to the County Treasurer. In addition, we could not locate 6 CCW receipt slips totaling \$550 from receipt books used in May and October 2020, and in November 2019. Also, we could not locate 2 SOR receipt slips from a receipt book used in January 2018. No related receipts were recorded in the receipt logs and the amount received, if any, is unknown.
- Former Sheriff's office personnel did not always or accurately record the method of payment on receipt slips and the monthly receipt logs did not indicate the method of payment. As a result, the Sheriff's office could not reconcile the composition of receipts to the composition of transmittals.
- Former Sheriff's office personnel did not maintain accurate monthly receipt logs. We noted many of the logs did not have accurate totals. In addition, some logs did not include all receipt slips issued for the month, and 3 SOR receipts from January, April, and May 2018, were recorded on the logs at different amounts than what was recorded on the receipt slips.



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- Former Sheriff's office personnel did not transmit receipts to the County Treasurer timely. For example, February 2020 CCW and SOR receipts were not transmitted until March 31, 2020, and April 2020 CCW and SOR receipts were not transmitted until May 28, 2020.
- During our May 2021 cash counts of report copy and trailer inspection receipts, we noted Sheriff's office personnel had not issued receipt slips for all report copy receipts on hand. The Office Manager at the time of the cash count indicated receipt slips were only issued for cash received. In addition, 2 receipt slip books were used at the same time for both types of receipts. Some receipt slips were skipped and were not used. As a result, the Sheriff's office could not account for the numerical sequence of receipt slips to ensure that all receipts were recorded and transmitted properly.
- Also, during our May 2021 cash count we noted office personnel did not restrictively endorse checks upon receipt. Instead the County Treasurer endorsed the checks upon transmittal each month.

Inmate and bond receipts

We identified the following concerns with inmate and bond receipts:

- Former Sheriff's office personnel did not issue receipt slips for all bond money received during the year ended December 31, 2020. We noted \$2,784 more was deposited to the bond account than was receipted. In addition, former Sheriff's office personnel did not retain inmate receipt records for deposits totaling \$54,254 during the year ended December 31, 2020.
- Former Sheriff's office personnel mistakenly deposited inmate money totaling \$2,475 into the bond account on May 14, 2020.
- Former personnel made transfers totaling \$31,300 between the inmate and commissary accounts during the year ended December 31, 2020, and did not retain documentation to support the transfers.
- Sheriff's office personnel did not record inmate and bond money totaling \$43,494 in the commissary system that was deposited to the commissary and bond accounts from April 2021 to December 2021. As a result, inmate account balances are not accurate. In addition, the Sheriff's office did not obtain a report of receipts from the kiosk when removing money for deposit for 9 of 40 daily deposits reviewed between April 1, 2021, and December 31, 2021. The amount deposited on these 9 days totaled \$33,228. The Jail Administrator prepared the deposit slips for the 9 days to equal the amount removed, with no report of receipts to support the amount deposited.



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- The Sheriff's office transferred money between its bank accounts without retaining any supporting documentation to explain the transfers. These transfers included: \$4,639 from the commissary account to the bond account in July and September 2021, \$3,100 from the inmate security account to the bond account in October and November 2021, and \$10,500 from the inmate security account to the commissary account in August, October, and November 2021.

Conclusion

Failure to implement adequate receipting, recording, and depositing and transmitting procedures increases the risk that loss, theft, or misuse of money will go undetected and accounting records will contain errors. To reduce this risk, procedures should be established to ensure all money received is properly receipted, recorded, and deposited or transmitted. Inadequate receipting, recording, and depositing and transmitting procedures helped conceal the missing money noted in MAR finding number 1. The Sheriff could not explain why he, his former staff, or the prior Sheriff did not establish adequate receipting, recording, depositing and transmitting controls and procedures.

A similar condition was noted in our prior 3 audit reports.

2.3 Bank reconciliations and liabilities

The Sheriff's office did not prepare bank reconciliations or monthly lists of liabilities for the civil process, inmate, commissary, inmate security, and bond accounts. No bank reconciliations were performed for the civil process, inmate, and commissary bank accounts for at least the period of January 2020 through May 2021, and, as of September 2021, no bank reconciliations had been performed for the inmate security bank account. As of our review, the bond bank account had not been reconciled since March 2020. During audit fieldwork, Sheriff's office personnel could not prepare or provide bank reconciliations or lists of liabilities upon our request.

In addition, the Sheriff's office did not maintain a book balance for the civil process account and did not maintain accurate book balances for the inmate, commissary, inmate security, and bond bank accounts. We could not determine the reconciled account balances for the civil process, inmate, commissary, bond, and inmate security accounts as of May 31, 2021, as Sheriff's office personnel did not maintain adequate accounting records. For example, as of May 31, 2021, the bond account was overdrawn by \$970 while the check register had a recorded book balance of negative \$10,224.

The Sheriff could not explain why he and his former staff and the prior Sheriff did not perform monthly bank reconciliations, maintain a book balance for the civil process account, or maintain accurate book balances for the inmate and inmate security bank accounts.



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Maintaining an accurate book balance and performing monthly bank reconciliations helps ensure receipts and disbursements have been properly handled and recorded, and increases the likelihood errors will be identified and corrected timely. Without regular identification and comparison of liabilities to the reconciled bank balance, there is less likelihood errors will be identified and the ability to both identify liabilities, refund money, when necessary, and resolve errors is diminished.

A similar condition was noted in our prior 3 audit reports.

2.4 Late fees, finance charges, and overdraft fees

Sheriff's office personnel did not ensure bills were paid timely and bank account balances were not properly monitored. During the year ended December 31, 2020, the Sheriff's office incurred late fees and finance charges totaling \$409 due to untimely credit card payments. In addition, the Sheriff's office incurred bank overdraft fees totaling \$140 in May 2021, when sufficient funds were not available in the bond account for 4 checks issued. The Sheriff could not explain why the prior Sheriff was not paying credit card bills timely or why he did not ensure funds were available for disbursements.

Controls and procedures to ensure timely payment of amounts owed and accurate bank account balances are necessary to prevent late fees, finance charges, and bank overdraft fees.

2.5 Record retention

The Sheriff's office did not properly retain many financial records. We noted the following:

- The Sheriff's office did not retain individual receipt slips, credit card statements, and supporting documentation for some credit card purchases. Upon our request, personnel requested the documents from the bank and vendors.
- The Sheriff's office did not retain most records from the prior commissary system including records of receipts, disbursements, and commissary inventory and sales records. When the commissary vendor and system changed in April 2021, the Sheriff's office no longer had access to this system. The Sheriff's office did not attempt to create copies of most records from the prior system before access was removed.
- The Sheriff's office did not retain all receipt slips for bonds received between January 1, 2021, and March 31, 2021, and did not retain the top copy of 4 voided SOR receipt slips received in 2018.
- Bank statements for some of the Sheriff's accounts were not retained for various months during the 3 years ended December 31, 2020.



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Retention of records is necessary to ensure the validity of transactions and provide an audit trail. Section 109.270, RSMo, provides that all records made or received by an official in the course of his/her public duties are public property and are not to be disposed of except as provided by law. Section 109.255, RSMo, provides that the Local Records Board issue directives for the destruction of records. Record retention schedules can be found on the Secretary of State's website.¹ The Sheriff could not explain why the prior Sheriff did not retain records as required by state law or why he or his former staff did not obtain copies of records from the prior commissary system.

Recommendations

The Sheriff:

- 2.1 Segregate accounting duties to the extent possible and/or ensure independent or supervisory reviews of accounting and bank records are performed and documented.
- 2.2 Require receipt slips be issued for all money received with the method of payment indicated, the numerical sequence of receipt slips be accounted for, the composition of receipts be reconciled to the composition of amounts recorded and transmitted or deposited, and money received be transmitted or deposited timely and intact. In addition, reconcile inmate and bond money received through the kiosks to deposits and kiosk reports, and ensure receipt slips, and supporting documentation for transfers between accounts, are retained. Further, ensure checks are restrictively endorsed immediately upon receipt.
- 2.3 Prepare lists of liabilities, calculate book balances, and ensure adequate monthly bank reconciliations are prepared for all bank accounts. The Sheriff should reconcile the lists of liabilities to the available cash balances. Any differences between accounting records and reconciliations should be promptly investigated and resolved.
- 2.4 Implement procedures to ensure bills are paid timely and bank account balances are sufficient to avoid late fees, finance charges, and bank overdraft fees.
- 2.5 Retain all records in accordance with state law.

Auditee's Response

- 2.1 *Beginning in the summer of 2021, we segregated duties to the extent possible, and I began reviewing all deposits and bank*

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 May 24, 2023



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reconciliations. In addition, I sign or give approval for all checks issued.

2.2 *We started implementing the recommendations for receipting, recording, depositing, and transmitting in the summer of 2021. All of these recommendations have now been fully implemented.*

2.3 *We began performing monthly bank reconciliations and a monthly list of liabilities in the summer of 2021. In addition, accurate book balances are now maintained for all bank accounts and agree to the reconciled bank balances and liabilities each month.*

2.4 *My office turns over all invoices and receipts to the County Clerk's office upon receipt to ensure late fees and finance charges do not occur. In addition, we are now depositing receipts at least twice a week to ensure sufficient funds are available in the bank accounts to cover checks issued and prevent overdraft fees.*

2.5 *All records are now retained as required by state law.*

3. Inmate Account and Commissary Controls and Procedures

The Sheriff's office handling of inmate accounts and commissary sales and proceeds needs improvement.

3.1 Non-monetary adjustments

Controls over non-monetary adjustments posted to inmate accounts need improvement. Non-monetary adjustments are transactions for which no money was received; however, changes to the inmate's account balances are necessary for credits given to inmates for working as a trustee in the jail, refunds, transfers of money between inmate accounts, and transfers from the prior commissary system.

Sheriff's office personnel improperly applied inmate account adjustments totaling \$4,026 by issuing cash receipt slips between April 1, 2021, and December 27, 2021, rather than recording the adjustments as non-monetary transactions, and there was no review or approval by an independent person of these transactions. As a result, the total amount receipted as cash appeared higher than the actual amount received and could not be reconciled to the cash deposited. This may have also caused inmates' account balances to be inaccurate. The Sheriff could not explain why his former staff were not properly recording inmate account adjustments and why a review and approval was not obtained.



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Review and approval of adjustments by an independent person is necessary to ensure adjustments are proper. Preparing and approving adjustment forms before they are made in the computer system, and ensuring posted adjustments are compared to the list of approved adjustments, would help ensure non-monetary adjustments are accurate, complete, and valid.

3.2 Unsupported and questionable purchases

The Sheriff's office spent at least \$5,543 on unsupported and/or questionable purchases with commissary account funds during the year ended December 31, 2020. Most of these purchases were made using a Walmart credit card and some were made by check. While some of these purchases may be appropriate, there was no documentation to support or explain the purpose of these purchases. In addition, the Sheriff's office did not retain receipts, invoices, and other supporting documentation for most purchases made from the commissary account. Disbursements from the commissary account totaled \$38,801 for the year ended December 31, 2020.

The Sheriff's office made the following questionable and/or unsupported purchases totaling at least \$4,449 with a Walmart credit card:

- The Sheriff's office purchased 15 televisions on November 5, 2020, for \$1,770. The current Sheriff found the televisions in the original boxes around the office and is currently using them as computer monitors.
- The Sheriff's office purchased 46 hams on December 17, 2019, for \$1,085.
- The Sheriff's office purchased other questionable items, totaling \$850, including scented oil air fresheners, soda, energy drinks, sport drinks, cigarettes, beer, a toy, personal grooming tools, barbeque seasoning rubs, and lotion, skin cleaners, and other beauty items that were not included on commissary inventory lists.
- The Sheriff's office purchased other unsupported items totaling at least \$744 including digital and game cameras, a vehicle global positioning system unit, a compact disc player, speakers, and multiple data storage drives.

In addition, Sheriff's office personnel purchased unsupported and questionable items by check including flower arrangements totaling \$443 and 30 hams for \$651 on December 15, 2020. Sheriff's office personnel made 4 purchases totaling \$1,103 by check for which no purchase receipt slips or other supporting documentation was retained and the check register did not include a description of these purchases. As a result, we could not determine what goods or services were purchased and whether these purchases were a prudent use of county resources.



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The Sheriff's office could not explain why the prior Sheriff purchased these items or why invoices, purchase receipt slips, and other supporting documentation were not retained.

Public funds should be spent only on items necessary and beneficial to the county. Detailed supporting documentation would have improved the Sheriff office's ability to ensure purchases were reasonable. County residents have placed a fiduciary trust in their public officials to spend county money in a prudent and necessary manner.

3.3 Inmate Prisoner Detainee Security Fund

The Sheriff's office does not disburse commissary net proceeds to the county Inmate Prisoner Detainee Security Fund as required by state law. In addition, the Sheriff's office does not maintain records of commissary net proceeds. As a result, we could not determine the amount of undisbursed net proceeds. The Sheriff could not explain why he or his former staff and the prior Sheriff did not maintain records of commissary net proceeds or disburse commissary net proceeds.

Section 221.102, RSMo, requires each county jail to keep revenues from its commissary in a separate account and pay for goods and other expenses from that account, allows retention of a minimum amount of money in the account for cash flow purposes and current expenses, and requires deposit of the remaining funds (net proceeds) of the commissary account into the county Inmate Prisoner Detainee Security Fund held by the County Treasurer.

A similar condition was noted in our prior audit report.

3.4 Inmate refunds

The Sheriff's office does not have adequate procedures to ensure all inmate money is refunded upon release. As of July 2021, the Sheriff's office was holding approximately \$25,300 for 455 former inmates in the inmate account. The Sheriff could not explain why his former staff and the prior Sheriff did not refund inmate money when released.

Follow up on inactive accounts is necessary to ensure funds are appropriately disbursed to former inmates or as otherwise provided by state law. In addition, establishing procedures to refund all inmate money upon release will allow the Sheriff's office to more adequately safeguard any money being held and reduce the risk of loss, theft, or misuse of funds.

3.5 Sales tax

The Sheriff's office does not charge sales taxes on commissary sales of electronic cigarettes and certain hygiene products and remit them to the Department of Revenue (DOR). The Sheriff could not explain why he or his former staff and the prior Sheriff were not charging and collecting sales taxes on commissary sales.



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Pursuant to 12 CSR 10-110.955(3)(B), sales by the state of Missouri and its political subdivisions are subject to tax. Section 144.080, RSMo, requires sales tax collections be remitted to the DOR on a monthly, quarterly, or annual basis, depending on the amounts collected. Therefore, the Sheriff's office should be charging and collecting sales tax and remitting it to the DOR.

Recommendations

The Sheriff:

- 3.1 Ensure all adjustments made to inmates' accounts are properly recorded. In addition, ensure all adjustments made to the commissary system are properly approved and compared to actual changes posted to the commissary system, and documentation of all adjustments is retained.
- 3.2 Ensure adequate supporting documentation is maintained for all disbursements and all disbursements are necessary and prudent uses of public funds.
- 3.3 Ensure existing and future commissary net proceeds are disbursed timely to the County Treasurer for deposit in the Inmate Prisoner Detainee Security Fund.
- 3.4 Refund all inmate money upon release. In addition, attempt to resolve unclaimed balances of inactive inmate accounts. If the payee cannot be located, the amount should be disbursed in accordance with state law.
- 3.5 Contact the DOR for guidance on establishing procedures for charging and collecting sales tax on commissary sales, and ensure future sales tax collections are remitted to the DOR.

Auditee's Response

- 3.1 *We implemented this recommendation in the spring of 2022. We worked with the commissary system vendor to learn the proper method of recording these transactions and to correct the book balance.*
- 3.2 *We agree with the finding. My administration has not made any unsupported, questionable, unreasonable, and unnecessary purchases, and I will continue to prohibit the purchase of these items. In addition, supporting documentation including receipts and invoices are kept for all disbursements.*
- 3.3 *In April 2021, with the implementation of the current commissary system, we began tracking all commissary proceeds and remitting all but \$5,000 of the proceeds to the County Treasurer on a monthly basis for deposit into the Inmate Prisoner Detainee Security Fund. A*



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balance of \$5,000 is maintained for cash flow purposes and to cover any current expenses.

- 3.4 *In April 2021, with the implementation of the current commissary system, we began issuing debit cards to former inmates upon release. As indicated in the finding, we have identified 455 former inmates with unclaimed balances totaling \$25,314. We will attempt to locate these inmates and refund the money. The remaining unidentified liabilities will be disbursed to the Missouri Unclaimed Property Division.*
- 3.5 *We agree with the finding and have recently made the decision to change commissary vendors. Beginning in October, all commissary items will be sold through our new vendor who will be responsible for charging, collection, and paying sales tax to the state.*

4. Sunshine Law

The County Commission did not always ensure compliance with the Sunshine Law for closed meetings and notices and agendas. In September 2021, the county and the Attorney General's office agreed to a consent judgment requiring training of county officials and other corrective measures in settlement of an April 2021 lawsuit over the county's handling of meetings, notices, and agendas during May 2020. We identified the following concerns for the meetings held between January 2020 and September 2021:

- The County Commission discussed and voted on some topics in closed meetings that were not allowable under the Section 610.021, RSMo. For example, in closed meetings the Commission discussed vehicle purchases and creating part-time positions. In addition, various personnel issues pertaining to specific employees were discussed in closed meetings that could possibly be appropriate for those meetings if the meetings were closed as provided by law, but the meeting minutes did not contain the specific section permitting closure. The County Clerk indicated the County Commission would often get off topic and discuss other items not approved during closed meetings.
- The County Clerk did not timely prepare official, signed meeting minutes for 15 of the 28 closed meetings held from January 1, 2020, through September 23, 2021. The County Clerk initially provided handwritten notes for these 15 closed meetings for our review. The County Clerk indicated she was unaware that closed meeting minutes needed to be prepared and approved.
- The County Commission did not include sufficient detail in meeting notices and agendas to advise the public of matters to be considered. Notices and agendas frequently did not include a statement that a closed meeting would be held and generally only included vague statements



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such as new business and old business with no additional information on matters to be discussed or decisions to be made. The County Clerk indicated the County Commission would enter into closed meetings without timely amending the meeting notices and agendas. The current County Clerk does not know why the previous meeting notices and agendas did not include sufficient detail.

Missouri's Sunshine Law, Chapter 610, RSMo, provides for transparency and openness of government. Section 610.021, RSMo, lists the topics that may be discussed in closed meetings, and Section 610.022.3, RSMo, mandates that the discussion topics and actions in closed meetings be limited to only those specifically allowed by law as announced in the justification for closing the meeting. Section 610.020.7, RSMo, states minutes of open and closed meetings shall be taken and retained by the governmental body. Meeting minutes serve as an official record of county business conducted and county actions and decisions. In addition, Section 610.020.1, RSMo, requires public entities to give notice of the time, date, and place of each meeting, and its tentative agenda, to advise the public of matters to be considered.

Recommendation

The County Commission ensure only topics allowed by state law are discussed in closed meetings and specific reasons for closing a meeting are documented on the agenda and open meeting minutes. In addition, ensure official, signed minutes are prepared for all closed meetings in a timely manner and proper notification and agendas for public meetings are given and sufficiently detailed.

Auditee's Response

Future closed sessions will have a specified agenda which will spell out exactly what will be discussed and nothing else will be discussed in the closed session. In addition, we will only discuss topics allowed by state law during closed session. The County Clerk will prepare minutes in a timely manner and have commissioners sign and approve them.

5. Prosecuting Attorney's Controls and Procedures

Controls and procedures in the Prosecuting Attorney's office need improvement. The office collected \$35,341 in bad check and court-ordered restitution and fees for the year ended December 31, 2020.

5.1 Segregation of duties

The Prosecuting Attorney has not adequately segregated accounting duties or ensured documented supervisory reviews. The bad check clerk and the restitution clerk are each primarily responsible for receiving, recording, and depositing bad check and restitution receipts, respectively. No independent review of receipt and deposit records is performed for either employee to ensure all money collected was properly recorded and deposited timely. The Prosecuting Attorney indicated segregation of duties and independent



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reviews were not possible due to frequent turnover in the office and the limited number of staff trained to perform these duties.

Proper segregation of duties is necessary to ensure transactions are accounted for properly and assets are adequately safeguarded. Internal controls would be improved by segregating the duties of receiving, recording, and depositing receipts. If proper segregation of duties cannot be achieved, documented independent or supervisory reviews of detailed accounting and bank records are essential and should include comparing daily receipt activity to deposits.

5.2 Receipting, recording, and depositing

The Prosecuting Attorney's office procedures for receipting, recording, and depositing money need improvement.

- Office personnel did not always issue receipt slips or record restitution received in a timely manner. The office's procedure was for the restitution clerk to record restitution receipts in the physical case files and other office personnel to issue manual receipt slips when the restitution clerk was not working. However, we noted office personnel did not issue receipt slips for 26 of 43 receipts received between February 26, 2021, and March 19, 2021, while the restitution clerk was out. These receipts were later recorded in the physical case files by the restitution clerk.
- Office personnel did not always issue receipt slips immediately upon receipt for bad check money received. The office's procedure was for the bad check clerk to issue receipt slips from the case management system and other personnel to issue manual receipt slips when the bad check clerk was not working. However, we noted manual receipt slips were not issued for 13 of 20 bad check receipts received between February 26, 2021, and March 19, 2021, when the bad check clerk was out. These receipts were later receipted in the case management system.
- Office personnel did not issue bad check and restitution manual receipt slips in numerical sequence. As a result, the numerical sequence of receipt slips cannot be accounted for, the composition of receipts cannot be reconciled to the composition of deposits, and officials cannot determine if all receipts were deposited intact.
- Bad check and restitution money was not deposited timely. For example, restitution money, totaling \$8,789, received between February 26, 2021, and March 19, 2021, was not deposited until March 26, 2021.
- Checks and money orders were not restrictively endorsed immediately upon receipt. Office personnel applied the endorsement when preparing the deposit.



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The Prosecuting Attorney indicated proper receipting, recording, and depositing procedures were not maintained due to frequent turnover in the office and the limited number of staff trained to perform these duties.

Failure to implement adequate receipting, recording, and depositing procedures increases the risk that loss, theft, or misuse of money will go undetected and accounting records will contain errors.

A similar condition was noted in our prior audit report.

5.3 Disbursement procedures The Prosecuting Attorney's office did not timely disburse restitution payments to victims. For example, restitution receipts totaling \$7,100 between April 4, 2020, and July 27, 2020, were not disbursed to victims until August 13, 2020. The Prosecuting Attorney indicated proper disbursement procedures were not maintained due to frequent turnover in the office and the limited number of staff trained to perform these duties.

Timely disbursement of restitution payments is necessary to ensure victims are compensated, receipts are properly accounted for, and to reduce the risk of loss, theft, or misuse of funds.

A similar condition was noted in our prior audit report.

5.4 Bank reconciliations, accounting records, liabilities, and outstanding checks The Prosecuting Attorney's office procedures for reconciling bank accounts need improvement.

Restitution account The Prosecuting Attorney did not ensure bank reconciliations were accurately prepared for the restitution account, a monthly list of liabilities was not prepared to reconcile to the available cash balance, and procedures to routinely follow-up on outstanding checks have not been established.

We reviewed the bank reconciliation performed for December 31, 2020, and identified several outstanding checks that were not listed as outstanding and several checks that had cleared the bank that were still listed as outstanding. As a result, the reconciled bank (cash) balance was understated by \$2,627 and should have been reported as \$24,768. The book balance was \$25,581, leaving a shortage of \$812 in the account. Because the bank reconciliation prepared did not agree to the book balance, and a list of liabilities was not maintained and reconciled to the available cash balance, office personnel did not identify the shortage.

In addition, the Prosecuting Attorney's office has not established procedures to routinely follow up on old outstanding checks. At December 31, 2020, 10



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checks totaling \$5,154 had been outstanding for over a year, with the oldest check dating back to 2016.

Bad check account

The Prosecuting Attorney did not ensure bank reconciliations are accurately prepared for the bad check account, maintain a book balance or check register, or prepare a monthly list of liabilities to reconcile to the available cash balance.

We reviewed the bank reconciliation performed for December 31, 2020, and identified 3 outstanding checks that were not listed as outstanding. As a result, the reconciled bank (cash) balance of \$3,357 was overstated by \$280. Further, no documentation was provided to identify what was included in the cash balance.

Conclusion

The Prosecuting Attorney indicated proper bank reconciliation procedures were not maintained due to frequent turnover in the office and the limited number of staff trained to perform these duties. Maintaining a book balance and performing adequate monthly bank reconciliations helps ensure receipts and disbursements have been properly handled and recorded, and increases the likelihood errors will be identified and corrected timely. Without regular identification and comparison of liabilities to the reconciled cash balance, the ability to both identify liabilities and resolve errors is diminished. In addition, procedures to routinely follow up on outstanding checks are necessary to prevent the accumulation of money in the account and ensure it is appropriately disbursed to the payee or as otherwise provided by state law.

Recommendations

The Prosecuting Attorney:

- 5.1 Segregate accounting duties or ensure independent or supervisory reviews of detailed accounting and bank records are performed.
- 5.2 Ensure receipt slips are issued for all money received, the numerical sequence of receipt slips is accounted for, the composition of receipts is reconciled to the composition of deposits, receipts are deposited timely and intact, and checks are restrictively endorsed upon receipt.
- 5.3 Disburse victim restitution timely.
- 5.4 Ensure adequate monthly bank reconciliations are prepared, maintain accurate book balances, and prepare monthly lists of liabilities and reconcile the lists to the available cash balances. Any differences between accounting records and reconciliations should be promptly investigated and resolved. In addition, establish procedures to routinely investigate outstanding checks. Old outstanding checks should be voided and reissued to payees that can be readily located. If payees cannot be located, the money should be disbursed in accordance with state law.



Auditee's Response

- 5.1 *Due to the small size of my office, I am unable to segregate duties. Starting immediately, I will review deposits, disbursements, and bank reconciliations each month and will document my review.*
- 5.2 *My current staff implemented these recommendations in July 2022.*
- 5.3 *My current staff implemented these recommendations in July 2022.*
- 5.4 *My current staff began performing bank reconciliations and has been working to identify and resolve liabilities and old outstanding checks since the fall of 2022. This fall we will disburse any remaining unclaimed and unidentified liabilities to the Missouri Unclaimed Property Division.*

6. Personnel Policies and Procedures

County officials do not always follow personnel policies. In addition, procedures to monitor compensatory time balances are not sufficient.

Compensatory time

The County paid some Sheriff's office deputies overtime for hours worked in excess of 86 hours bi-weekly rather than awarding compensatory time as required by county policy. The Sheriff indicated overtime hours were paid rather than awarding compensatory time when a deputy was called in on his or her day off to handle an emergency or asked to work to cover another deputy's shift. In other instances, deputies earn compensatory time. The county's personnel policy states the county has exercised its option to use compensatory time in lieu of overtime pay. The Sheriff indicated he continued the prior Sheriff's procedures related to handling overtime pay and compensatory time.

Written personnel policies and strict compliance with those policies is necessary to ensure equitable treatment of employees, prevent misunderstandings, and ensure employees are properly compensated.

Timesheets and compensatory time records

Road and Bridge department employees do not record compensatory time used and hours worked in excess of scheduled hours on timesheets. In addition, the County Clerk's office does not maintain centralized compensatory time records for Road and Bridge department and Sheriff's office employees. The Road and Bridge department and the Sheriff's office are the only county offices or departments allowing employees to earn overtime and compensatory time. The Road and Bridge foreman records compensatory time used and compensatory hours earned and taken in a hand-written ledger and provides the ledger to the County Clerk's office each month. The sergeants maintain compensatory time records for the Sheriff's office and the records are only provided to the County Clerk's office when compensatory time is earned. The current County Clerk could not explain why the Road and Bridge department employees did not record compensatory



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time used and earned on timesheets or why the former County Clerk did not maintain centralized compensatory time records.

Without adequate time records and centralized compensatory time records, the County Commission cannot ensure hours worked and compensatory time earned and taken by employees are accurate. The County's personnel manual requires timesheets to include all hours worked during the pay period and Section 29 CFR 516.2(a) of the Fair Labor Standards Act requires employers to maintain accurate records of actual time worked by employees. In addition, centralized compensatory time records aid in ensuring equitable treatment of employees and in determining final compensation for employees leaving county employment.

A similar condition was noted in our prior three audit reports.

Recommendation

The County Commission ensure compensatory time is awarded in lieu of overtime pay and employees record all hours worked on timesheets in compliance with personnel policies. In addition, ensure the County Clerk maintains centralized compensatory time records for all employees.

Auditee's Response

Sheriff's office deputies and jail personnel will receive compensatory time for hours worked in excess of 86 hours bi-weekly, up to a maximum accrual of 168 hours, after which overtime will be paid. Also, we will continue the practice of paying overtime when a deputy is called in on his or her day off to handle an emergency or is asked to work to cover another deputy's shift. The personnel policy was revised on August 29, 2023, to reflect these procedures. In addition, we will ensure all hours worked are recorded on timesheets as required in the personnel policy. Finally, the County Clerk will maintain centralized compensatory time records for all county employees.

7. Electronic Communications Policy

The county has not developed a records management and retention policy that includes electronic communication 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.

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



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records. The guidelines for managing electronic communications records can be found on the Secretary of State's website.²

Development of a written policy 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. The County Commission indicated it was unaware of the record retention requirements and the electronic communications guidelines.

Recommendation

The County Commission work with other county officials to develop a written records management and retention policy to address electronic communications management and retention to comply with Missouri Secretary of State Records Services Division electronic communications guidelines.

Auditee's Response

We are working with a vendor to develop a records management and retention policy that will include electronic communications. We expect this to be completed by the end of 2023.

² Missouri Secretary of State Records Services Division, *Electronic Communications Records Guidelines for Missouri Government*, May 14, 2019, is available at <<https://www.sos.mo.gov/CMSImages/LocalRecords/CommunicationsGuidelines.pdf>>, accessed May 16, 2023.

Ray County

Organization and Statistical Information

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

Ray 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 68 full-time employees and 20 part-time employees on December 31, 2020.

County operations also include a Planning and Zoning Board, Senior Citizens Services Board, Law Enforcement Restitution Fund Board, Library Board, Senate Bill 40 Board, and Enhanced Enterprise Board.

Elected Officials

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

Officeholder	2021	2020
Bob King, Presiding Commissioner	\$	33,351
Allen Dale, Associate Commissioner		27,390
Jerry Bishop, Associate Commissioner		31,302
Shirley O'Dell, Recorder of Deeds		46,350
Glenda Powell, County Clerk		46,350
Camille Johnston, Prosecuting Attorney		143,487
Garry Bush, Sheriff		51,500
Melissa Holloway, County Treasurer		46,350
Bartley Willim, County Coroner		16,481
Shannon Wollard, Public Administrator		46,350
Julie Chowning, County Collector (1), year ended February 28,	92,328	
Kent Wollard, County Assessor, year ended August 31,		46,350
Terry McCanless, County Surveyor (2)		

- (1) Includes \$43,497 of commissions earned for collecting city property taxes.
 (2) Not compensated by the county.

Appendix A
Ray County
Untransmitted Carry Conceal Weapon Permit Fee Receipts
January 2018 through December 2020

Transmittal Date	Cash Received (1)	Checks Received	Total Receipts	Cash Transmitted	Checks Transmitted	Total Transmitted	Cash Long (Short)	Checks Long (Short)	Total Untransmitted
2/7/2018	\$ 200.00	-	200.00	200.00	-	200.00	-	-	-
3/15/2018	750.00	-	750.00	550.00	100.00	650.00	(200.00)	100.00	(100.00)
4/3/2018	1,630.00	14.00	1,644.00	1,830.00	-	1,830.00	200.00	(14.00)	186.00
5/11/2018	910.00	-	910.00	910.00	-	910.00	-	-	-
6/15/2018	1,330.00	-	1,330.00	1,240.00	-	1,240.00	(90.00)	-	(90.00)
7/23/2018	910.00	-	910.00	910.00	-	910.00	-	-	-
8/14/2018	120.00	-	120.00	120.00	-	120.00	-	-	-
9/14/2018	530.00	-	530.00	530.00	-	530.00	-	-	-
10/15/2018	480.00	-	480.00	480.00	-	480.00	-	-	-
11/6/2018	1,510.00	50.00	1,560.00	1,510.00	50.00	1,560.00	-	-	-
12/4/2018	920.00	-	920.00	840.00	-	840.00	(80.00)	-	(80.00)
1/7/2019 (2)	900.00	-	900.00	900.00	-	900.00	-	-	-
Total 2018	10,190.00	64.00	10,254.00	10,020.00	150.00	10,170.00	(170.00)	86.00	(84.00)
2/4/2019	670.00	-	670.00	600.00	30.00	630.00	(70.00)	30.00	(40.00)
3/12/2019	1,370.00	-	1,370.00	1,320.00	-	1,320.00	(50.00)	-	(50.00)
4/3/2019	1,170.00	-	1,170.00	1,070.00	-	1,070.00	(100.00)	-	(100.00)
5/6/2019	660.00	-	660.00	580.00	-	580.00	(80.00)	-	(80.00)
6/7/2019	1,100.00	-	1,100.00	850.00	50.00	900.00	(250.00)	50.00	(200.00)
7/12/2019	950.00	-	950.00	930.00	-	930.00	(20.00)	-	(20.00)
8/12/2019	750.00	-	750.00	750.00	-	750.00	-	-	-
9/5/2019	1,260.00	-	1,260.00	1,210.00	-	1,210.00	(50.00)	-	(50.00)
10/2/2019	800.00	100.00	900.00	900.00	-	900.00	100.00	(100.00)	-
11/19/2019	1,060.00	-	1,060.00	1,110.00	-	1,110.00	50.00	-	50.00
12/4/2019	900.00	-	900.00	900.00	-	900.00	-	-	-
1/10/2020 (2)	1,800.00	-	1,800.00	1,500.00	-	1,500.00	(300.00)	-	(300.00)
Total 2019	12,490.00	100.00	12,590.00	11,720.00	80.00	11,800.00	(770.00)	(20.00)	(790.00)
2/10/2020	1,170.00	-	1,170.00	920.00	20.00	940.00	(250.00)	20.00	(230.00)
3/31/2020	2,100.00	-	2,100.00	1,860.00	-	1,860.00	(240.00)	-	(240.00)
4/6/2020	1,250.00	50.00	1,300.00	1,300.00	-	1,300.00	50.00	(50.00)	-

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Ray County
Untransmitted Carry Conceal Weapon Permit Fee Receipts
January 2018 through December 2020

Transmittal Date	Cash Received (1)	Checks Received	Total Receipts	Cash Transmitted	Checks Transmitted	Total Transmitted	Cash Long (Short)	Checks Long (Short)	Total Untransmitted
5/28/2020	590.00	-	590.00	520.00	70.00	590.00	(70.00)	70.00	-
6/1/2020	870.00	100.00	970.00	870.00	100.00	970.00	-	-	-
7/6/2020	1,480.00	50.00	1,530.00	1,430.00	50.00	1,480.00	(50.00)	-	(50.00)
8/5/2020	1,260.00	50.00	1,310.00	1,230.00	80.00	1,310.00	(30.00)	30.00	-
9/8/2020	2,180.00	100.00	2,280.00	2,070.00	180.00	2,250.00	(110.00)	80.00	(30.00)
10/13/2020	2,360.00	-	2,360.00	2,050.00	-	2,050.00	(310.00)	-	(310.00)
11/20/2020	1,760.00	-	1,760.00	1,100.00	-	1,100.00	(660.00)	-	(660.00)
12/10/2020	1,020.00	-	1,020.00	1,020.00	-	1,020.00	-	-	-
12/31/2020	1,950.00	200.00	2,150.00	1,770.00	225.00	1,995.00	(180.00)	25.00	(155.00)
Total 2020	17,990.00	550.00	18,540.00	16,140.00	725.00	16,865.00	(1,850.00)	175.00	(1,675.00)
Total	\$ 40,670.00	714.00	41,384.00	37,880.00	955.00	38,835.00	(2,790.00)	241.00	(2,549.00)

- (1) Six receipt slips totaling \$550 were missing. These 6 receipt slips were recorded on the monthly receipt logs; however, the method of payment was not recorded on the logs. Therefore, the method of payment was determined to be cash based on the County Treasurer's transmittal records.
- (2) Includes amounts received in year shown but not transmitted until subsequent year.

Appendix B
Ray County
Untransmitted Sex Offender Registration Fee Receipts
January 2018 through December 2020

Transmittal Date	Cash Received (1)	Checks Received	Total Receipts	Cash Transmitted	Checks Transmitted	Total Transmitted	Cash Long (Short)	Checks Long (Short)	Total Untransmitted
2/7/2018	\$ 200.00		200.00	190.00	-	190.00	(10.00)	-	(10.00)
3/15/2018	200.00		200.00	190.00	-	190.00	(10.00)	-	(10.00)
4/3/2018	225.00		225.00	235.00	-	235.00	10.00	-	10.00
5/11/2018	180.00	20.00	200.00	190.00	-	190.00	10.00	(20.00)	(10.00)
6/15/2018	190.00	18.00	208.00	190.00	-	190.00	-	(18.00)	(18.00)
7/23/2018	180.00	10.00	190.00	180.00	-	180.00	-	(10.00)	(10.00)
8/14/2018	210.00		210.00	200.00	-	200.00	(10.00)	-	(10.00)
9/14/2018	170.00	110.00	280.00	180.00	-	180.00	10.00	(110.00)	(100.00)
10/15/2018	200.00	10.00	210.00	210.00	-	210.00	10.00	(10.00)	-
11/6/2018	190.00		190.00	190.00	-	190.00	-	-	-
12/4/2018	150.00		150.00	140.00	10.00	150.00	(10.00)	10.00	-
1/7/2019 (2)	210.00		210.00	210.00	-	210.00	-	-	-
Total 2018	2,305.00	168.00	2,473.00	2,305.00	10.00	2,315.00	-	(158.00)	(158.00)
2/4/2019	220.00		220.00	189.00	-	189.00	(31.00)	-	(31.00)
3/12/2019	150.00		150.00	140.00	-	140.00	(10.00)	-	(10.00)
4/3/2019	210.00		210.00	220.00	-	220.00	10.00	-	10.00
5/6/2019	170.00	20.00	190.00	170.00	-	170.00	-	(20.00)	(20.00)
6/7/2019	190.00		190.00	190.00	-	190.00	-	-	-
7/12/2019	240.00		240.00	240.00	-	240.00	-	-	-
8/12/2019	160.00		160.00	160.00	-	160.00	-	-	-
9/5/2019	130.00		130.00	130.00	-	130.00	-	-	-
10/2/2019	170.00		170.00	170.00	-	170.00	-	-	-
11/19/2019	160.00		160.00	160.00	-	160.00	-	-	-
12/4/2019	108.00		108.00	108.00	-	108.00	-	-	-
1/10/2020 (2)	310.00		310.00	210.00	-	210.00	(100.00)	-	(100.00)
Total 2019	2,218.00	20.00	2,238.00	2,087.00	-	2,087.00	(131.00)	(20.00)	(151.00)
2/10/2020	180.00	-	180.00	180.00	-	180.00	-	-	-
3/31/2020	110.00	-	110.00	110.00	-	110.00	-	-	-
4/6/2020	220.00	-	220.00	220.00	-	220.00	-	-	-

Appendix B
Ray County
Untransmitted Sex Offender Registration Fee Receipts
January 2018 through December 2020

Transmittal Date	Cash Received (1)	Checks Received	Total Receipts	Cash Transmitted	Checks Transmitted	Total Transmitted	Cash Long (Short)	Checks Long (Short)	Total Untransmitted
5/28/2020	190.00	-	190.00	180.00	-	180.00	(10.00)	-	(10.00)
6/8/2020	162.00	-	162.00	162.00	-	162.00	-	-	-
7/6/2020	180.00	-	180.00	180.00	-	180.00	-	-	-
8/5/2020	224.00	-	224.00	150.00	-	150.00	(74.00)	-	(74.00)
9/8/2020	140.00	-	140.00	130.00	-	130.00	(10.00)	-	(10.00)
10/19/2020	210.00	-	210.00	190.00	-	190.00	(20.00)	-	(20.00)
11/20/2020	170.00	-	170.00	150.00	-	150.00	(20.00)	-	(20.00)
12/10/2020	150.00	-	150.00	150.00	-	150.00	-	-	-
12/30/2020	190.00	-	190.00	190.00	-	190.00	-	-	-
Total 2020	2,126.00	-	2,126.00	1,992.00	-	1,992.00	(134.00)	-	(134.00)
Total \$	6,649.00	188.00	6,837.00	6,384.00	10.00	6,394.00	(265.00)	(178.00)	(443.00)

- (1) The method of payment was not always recorded on receipt slips and was not recorded on the monthly receipt log. Therefore, the method of payment was determined to be cash based on the County Treasurer's transmittal records.
- (2) Includes amounts received in year shown but not transmitted until subsequent year.