



# Scott Fitzpatrick

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Missouri State Auditor

Ozark County

Report No. 2023-082

November 2023

[auditor.mo.gov](http://auditor.mo.gov)



**Scott Fitzpatrick**  
Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of Ozark County

Sheriff's Controls and Procedures	The Sheriff has not adequately segregated accounting duties or performed adequate supervisory reviews of detailed accounting and bank records. Procedures for receipting, recording, depositing, and disbursing need improvement. The Office Manager does not prepare a monthly list of liabilities for the front office (fees) account or the commissary account. The office has not established adequate controls and procedures over seized property.
Property Tax System Controls and Procedures	The County Clerk did not maintain an account book or other records summarizing property tax charges, transactions, and changes, and no other review or reconciliation process was in place to verify this information. The County Clerk did not prepare the land and personal tax or the railroad and utility tax aggregate abstracts for 2021 and 2022.
Recycling Center's Controls and Procedures	The County Commission has not adequately segregated accounting duties or performed adequate supervisory reviews of detailed accounting records at the Recycling Center. Recycling Center personnel do not issue receipt slips for money received or ensure all receipts are recorded on the receipts log.
Ex Officio Recorder of Deeds' Bank Reconciliations and List of Liabilities	The former Ex Officio Recorder of Deeds did not perform adequate and timely bank reconciliations and did not prepare a monthly list of liabilities.
Sheriff's Compensation	The County Commission authorized a mid-term salary increase totaling \$5,706 to the Sheriff in May 2022, in violation of constitutional provisions.
Financial Reporting	Neither the County Commission nor the County Clerk submitted proof of publication of the county's financial statements for the years ended December 31, 2021, and 2022, to the State Auditor as required by state law.
Sunshine Law Public Access Policy	The County Commission has not adopted a written policy regarding public access to county records as required by state law. A written policy regarding public access to county records would establish guidelines for the county to make records available to the public.
Electronic Data Security	Controls over county computers are not sufficient. As a result, county records are not adequately protected and are susceptible to unauthorized access or loss of data.
Electronic Communication 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.

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## Additional Comments

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

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

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

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

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# Ozark County

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**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

County Commission  
and  
Officeholders of Ozark County

We have audited certain operations of Ozark 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, 2022. 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, 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 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 Ozark County.

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

Scott Fitzpatrick  
State Auditor

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# Ozark County

## Management Advisory Report

### State Auditor's Findings

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#### **1. Sheriff's Controls and Procedures**

Controls and procedures in the Sheriff's office need improvement. The office collected approximately \$106,600 in civil paper service fees, concealed carry weapon permits, bonds, money from inmates, and other miscellaneous receipts during the year ended December 31, 2022.

##### 1.1 Segregation of duties

The Sheriff has not adequately segregated accounting duties or performed adequate supervisory reviews of detailed accounting and bank records. The Office Manager is primarily responsible for receipting, recording, and depositing receipts; making disbursements; reconciling bank accounts; and billing for paper services. The Sheriff reviews the monthly bank reconciliations; however, his reviews are not documented. The Sheriff indicated the Office Manager had to take on additional duties following employee layoffs in August 2022 and the Sheriff is not always available to review deposits or other records.

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; making disbursements; reconciling bank accounts; and billing. 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 receipts to deposits.

##### 1.2 Receipting, recording, depositing, and disbursing

Procedures for receipting, recording, depositing, and disbursing need improvement. Our review of receipt slips, bond forms, deposits, and disbursements, haphazardly and judgmentally selected, identified the following concerns:

- The Office Manager does not always issue receipt slips for fees, permits, and miscellaneous receipts at the time payment is received. For example, we performed a cash count on January 10, 2023, and identified 2 receipts on hand; however, these receipts were not recorded on receipt slips until January 20, 2023.
- The Office Manager does not always deposit fees, permits, and miscellaneous receipts timely. For example, receipts collected from August 2, 2022, through August 25, 2022, totaling \$278, were not deposited until October 6, 2022, along with receipts collected through October 6, 2022.
- Jail personnel do not use pre-numbered bond forms, do not issue receipt slips for bond receipts, and do not always maintain a copy of the bond form. As a result, the Office Manager cannot ensure all bonds received have been transmitted to him and handled properly.



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- The Office Manager does not always deposit bond receipts timely. For example, a \$5,000 bond receipt collected on July 8, 2022, was not deposited until July 25, 2022.
- The Office Manager does not always disburse bond receipts to the Circuit Court or other political subdivisions timely. For example, 7 bond receipts collected on August 22, 2022, were not disbursed until September 13, 2022, and another bond receipt collected on August 22, 2022, was not disbursed until October 12, 2022.
- The Office Manager does not always timely disburse fees and other receipts to the County Treasurer. For example, August 2022 fees (\$278) were not disbursed until October 6, 2022, and October and November 2022 fees (\$1,383) were not disbursed until January 19, 2023.

The Sheriff indicated increasing workloads and shifting office responsibilities have caused delays in many areas including receipting, recording, depositing, and disbursing. Staffing shortages due to employee layoffs in August 2022 further contributed to the delays. In addition, the Sheriff indicated he was not aware of the importance of using pre-numbered bond forms.

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

### 1.3 Liabilities

The Office Manager does not prepare a monthly list of liabilities for the front office (fees) account or the commissary account. Consequently, liabilities are not agreed to the reconciled bank balance. The Office Manager indicated he was not aware of the importance of preparing lists of liabilities.

The reconciled bank balance of the front office account was \$2,816 as of December 8, 2022. Liabilities determined by the Office Manager at our request consisted of undisbursed fees totaling \$2,728, resulting in an \$88 unidentified balance.

The reconciled bank balance of the commissary account was \$19,924 as of December 30, 2022. Liabilities determined by the Office Manager at our request consisted of active inmate account balances (\$520) as of December 31, 2022, and accounts payable balances (\$20,920) as of February 8, 2023, resulting in a shortage of \$1,516. This shortage may be due to timing differences between the date of the reconciled bank balance and the liabilities.

Monthly lists of liabilities that are agreed to the reconciled bank balance are necessary to ensure records are in balance, errors are detected and corrected





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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.

#### 1.4 Seized property

The Sheriff's office has not established adequate controls and procedures over seized property. A complete and accurate seized property evidence log has not been maintained and a physical inventory of seized property has not been performed since before the Sheriff took office in January 2021.

The Sheriff's office currently has 2 separate systems tracking seized property items. The older system is used for evidence prior to 2021, and the newer system is used for evidence beginning in 2021. Evidence logs from each system are used to track seized property in the evidence room. We haphazardly selected 10 items from the evidence room to ensure the items were on the logs. The Sheriff could not locate where 2 of the items had been recorded on the logs (first item was a bat and second item consisted of 3 scales and a bag). We also haphazardly selected 10 items from the new evidence system log and 8 items from the old evidence system log and could not locate 4 items from the old evidence system log, including 3 guns and 1 drug evidence item. The Sheriff indicated due to staffing shortages, the log for the old evidence system has not been updated and an inventory of seized property has not been performed.

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

#### Similar conditions previously reported Recommendations

A similar condition to section 1.1 was noted in our prior 2 audit reports and a similar condition to section 1.4 was noted in our prior audit report.

The Sheriff:

- 1.1 Segregate accounting duties or ensure adequate independent or supervisory reviews of detailed accounting and bank records are performed and documented.
- 1.2 Issue receipt slips immediately upon receipt for all money received and deposit money timely. In addition, issue pre-numbered bond forms or receipt slips for all bond receipts, and ensure bond forms are issued, retained, and accounted for properly. Also, disburse bonds timely and disburse all fees and other receipts to the County Treasurer monthly in accordance with state law.



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- 1.3 Prepare monthly lists of liabilities and reconcile the lists to the reconciled bank balances. Any differences should be promptly investigated and resolved, and any unidentified money disposed of in accordance with state law.
- 1.4 Maintain a complete and accurate seized property evidence log, ensure a periodic inventory is conducted and reconciled to the seized property evidence log, and investigate any differences.

## Auditee's Response

- 1.1 *Due to staffing limitations, we will not be able to fully segregate accounting duties as recommended. However, to mitigate this limitation, we will implement new workflows that include supervisory reviews conducted by me, the Sheriff. These reviews will be documented to ensure transparency and accountability. To formalize this process, we will create new forms specifically designed to document and save these supervisory reviews.*

*Specifically, weekly deposits will be scheduled for every Thursday, and bank reconciliations will be performed once per month upon receipt from the bank. I will personally review these reconciliations monthly to ensure that all transactions are accounted for properly and that assets are adequately safeguarded.*

- 1.2 *To address the concerns raised, we will implement a system to issue receipt slips immediately upon receiving any fees, permits, or miscellaneous receipts. Given that our bond forms are digital and sourced directly from the court, pre-numbered bond forms are not feasible. However, we will issue digital receipt slips for all bond receipts to ensure proper tracking and accountability.*

*To streamline this process, we are in the process of creating simple software that will allow us to record data and print receipt slips immediately. By transitioning to a digital system, we aim to increase accuracy and completeness in our record-keeping. The digital format will help us ensure that all necessary fields are filled out, addressing the issue of incomplete paper forms.*

- 1.3 *To address the issue of liabilities, we are revising our workflow to ensure that liabilities are eliminated from our accounting process. Invoices will be generated immediately upon receipt of fees and mileage charges, and payments will be applied without delay. In cases where a check exceeds the amount due, an immediate refund will be issued for the overpayment. Conversely, if there is a balance due, the invoice will be promptly mailed to the customer.*



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*Regarding the previously unidentified \$88 balance, we believe we have identified the source of this discrepancy. It appears to be an error stemming from an attempt to void uncashed checks dating from 2012 to the present, totaling approximately \$80. The remaining \$8 is from a deposit made by bank staff when cash was meant to be broken down. This occurred due to the absence of a petty cash drawer for making change.*

*We are pleased to report that as of September 30, 2023, the commissary account has been reconciled and is perfectly balanced.*

- 1.4 *To address the concerns raised about the management of seized property, we will take several steps to improve our internal controls. First, we will update our seized property evidence log and conduct periodic inventories to ensure all items are accounted for.*

*To streamline this process and improve accuracy, we will be converting all existing seized property evidence from the old system to the new system. Additionally, we will implement barcode scanning for all seized property to facilitate easier tracking and management.*

*To further ensure the integrity of our seized property records, we will conduct a self-audit once per year. This will allow us to verify the accuracy of our records and promptly address any discrepancies or abnormal findings.*

## **2. Property Tax System Controls and Procedures**

Controls and procedures over the property tax system need improvement. The County Collector's office collected approximately \$5.9 million in property taxes and other miscellaneous receipts during the year ended February 28, 2023.

### **2.1 Review of property taxes**

The County Clerk did not maintain an account book or other records summarizing property tax charges, transactions, and changes, and no other review or reconciliation process was in place to verify this information. 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. The County Clerk indicated he was unaware of the need for an account book.

Section 51.150.1(2), RSMo, requires the County Clerk to maintain accounts between the county and all persons chargeable with money payable into the county treasury. An account book or other records summarizing all taxes charged to the County Collector, monthly collections, delinquent credits, additions and abatements, and protested amounts would help ensure taxes charged and credited to the County Collector are complete and accurate and



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could also be used by the County Clerk and the County Commission to verify the accuracy and completeness of the County Collector's annual settlements and delinquent tax books. Such procedures are intended to establish checks and balances related to the collection of property taxes.

## 2.2 Aggregate abstracts

The County Clerk did not prepare the land and personal tax or the railroad and utility tax aggregate abstracts for 2021 and 2022. The County Clerk indicated that his failure to complete these aggregate abstracts was an oversight.

Section 137.295, RSMo, requires the County Clerk to prepare these reports and forward them to the Department of Revenue and State Tax Commission upon assessment of current tax books.

## Recommendations

The County Clerk:

- 2.1 Maintain an account book with the County Collector for use in reviewing County Collector records.
- 2.2 Prepare the land and personal tax, and the railroad and utility tax, aggregate abstracts and timely file them with the Department of Revenue and State Tax Commission.

## Auditee's Response

- 2.1 *We have started generating reports from the computer system to compare to the County Collector's records.*
- 2.2 *This was an oversight and has been corrected.*

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## 3. Recycling Center's Controls and Procedures

Controls and procedures at the Recycling Center need improvement. The Recycling Center accepts bagged household trash and some appliances (televisions, toilets) for a fee of \$2 or \$3 each, accepts recyclable materials (newspaper, cardboard, glass, plastics, etc.) and other appliances (washers, dryers, refrigerators, microwaves) at no cost, and sells recyclable materials. The Recycling Center collected approximately \$20,500 during the year ended December 31, 2022.

### 3.1 Segregation of duties

The County Commission has not adequately segregated accounting duties or performed adequate supervisory reviews of detailed accounting records at the Recycling Center. Both Recycling Center employees are able to collect and transmit receipts to the County Treasurer. The Recycling Center Manager indicated that both employees need to be able to complete all duties in case one is absent.

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 collecting and transmitting receipts.



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If proper segregation of duties cannot be achieved, documented independent or supervisory reviews of detailed accounting records are essential and should include comparing receipts to transmittals.

### 3.2 Receiving and transmitting

Recycling Center personnel do not issue receipt slips for money received or ensure all receipts are recorded on the receipts log. Customers at the Recycling Center are expected to record their payments on the receipts log based on the amount paid. No reconciliation is performed between amounts recorded on the receipts log and receipts transmitted. As a result, there is no assurance that all money received has been properly recorded on the receipts log and transmitted to the County Treasurer. We performed a cash count on January 26, 2023, and identified receipts on hand totaling \$375. However, only \$116 in receipts were recorded on the log, resulting in \$259 in unrecorded receipts.

In addition, receipts are not always transmitted to the County Treasurer timely. Recycling Center personnel indicated receipts are transmitted to the County Treasurer when several receipts log pages have been completed. Our review of the March 2022 transmittal included receipts dating back to January 3, 2022.

To reduce the risk of loss, theft, or misuse of money received going undetected, procedures should be established to ensure all money received is properly posted to the receipts log and transmitted timely.

## Recommendations

The County Commission:

- 3.1 Segregate accounting duties or ensure adequate independent or supervisory reviews of detailed accounting records are performed and documented.
- 3.2 Ensure all receipts are posted to the receipts log when received, reconcile the receipts log to amounts transmitted, and transmit all receipts timely.

## Auditee's Response

- 3.1 *We have hired a third person to help with segregation. There will now be someone in the office 5 days a week to collect receipts.*
- 3.2 *We will start using pre-numbered receipt slips to record receipts and will use a computer spreadsheet to account for receipt slips and money transmitted. We will also ensure all receipts are transmitted at least monthly.*



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#### **4. Ex Officio Recorder of Deeds' Bank Reconciliations and List of Liabilities**

The former Ex Officio Recorder of Deeds did not perform adequate and timely bank reconciliations and did not prepare a monthly list of liabilities. The office collected approximately \$105,000 for marriage licenses, deeds, and other miscellaneous receipts during the year ended December 31, 2022.

Because adequate and timely bank reconciliations and a monthly list of liabilities were not prepared, an overage of \$416 first identified in February 2020, was not investigated and resolved until February 2023. In addition, a bank error of \$50 that occurred in December 2021 was not identified until December 2022 and resolved in January 2023.

The Office Administrator<sup>1</sup> performed bank reconciliations for all of 2022 in early 2023. The Office Administrator indicated that bank reconciliations had not been done because she did not have the time to complete them.

Performing adequate monthly bank reconciliations increases the likelihood errors will be identified and corrected timely. Regular identification and comparison of liabilities to the reconciled bank balance is necessary to ensure accounting records are in balance, all amounts received are disbursed, and money is available to satisfy all liabilities. Differences should be investigated and resolved.

A similar condition was noted in our prior audit report.

#### **Recommendation**

The Ex Officio Recorder of Deeds prepare adequate monthly bank reconciliations and lists of liabilities and reconcile the list of liabilities to the available cash balance. Any differences should be promptly investigated and resolved.

#### **Auditee's Response**

*The recommendation has been implemented.*

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#### **5. Sheriff's Compensation**

The County Commission authorized a mid-term salary increase totaling \$5,706 to the Sheriff in May 2022, in violation of constitutional provisions. The Sheriff took office in 2021 at the salary level approved by the Ozark County Salary Commission.

Section 57.317.1(2), RSMo, enacted in 2021, states the sheriff shall receive an annual salary computed based on a percentage of the compensation of an associate circuit judge of the county, with the percentage determined by a statutory schedule using the county's current assessed valuation level. The law states that if the increase to the Sheriff's salary is less than \$10,000, the

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<sup>1</sup> The Office Administrator is the former Ex Officio Recorder of Deeds. After the new Ex Officio Recorder of Deeds took office in January 2023, the former Ex Officio Recorder of Deeds continued employment with the office as the Office Administrator on a temporary, part-time basis.



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increase shall take effect January 1, 2022, but if the salary increase is more than \$10,000, the increase shall be paid equally over a 5-year period. However, Article VII, Section 13, of the Missouri Constitution prohibits an increase in compensation for state, county, and municipal officers during the term of office. Court cases have concluded that to receive additional compensation during a term of office there must be new or additional duties or the mid-term increase must result from the application of a statutory formula for calculating compensation that was in place prior to the individual being elected or taking office. Without either of these provisions, the increase to the Sheriff's salary should be effective only for any Sheriff elected and sworn into office after January 1, 2022.

The County Commission did not seek a written legal opinion on these matters and authorized the salary increase for the Sheriff. The total increase was calculated at \$32,606, to be paid over a 5-year period with an annual increase of \$6,521. The \$5,706 increase received in May 2022 was not for the full annual increase amount since it was not given until May, but the increase did include a cost of living adjustment. The County Clerk indicated that because there was pending litigation over the new state law, the county did not increase the Sheriff's salary until the litigation was dismissed. The County Clerk further indicated the salary was increased so the county would not be in violation of state law.

**Recommendation**

The County Commission discontinue the mid-term salary increase and consider various methods for possible recoupment of money already paid.

**Auditee's Response**

*Ozark County plans to continue to follow existing state law. If there are future legal actions or changes to state law, we will review accordingly.*

**Auditor's Comment**

Article VII, Section 13, of the Missouri Constitution prohibits an increase in compensation for state, county, and municipal officers during the term of office. By increasing the Sheriff's salary in May 2022, the county is not in compliance with the Missouri Constitution.

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**6. Financial Reporting**

Neither the County Commission nor the County Clerk submitted proof of publication of the county's financial statements for the years ended December 31, 2021, and 2022, to the State Auditor as required by state law. We observed the county's financial statements were published for each year; however, the County Clerk indicated not submitting proof of publication to the State Auditor was an oversight.



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Section 50.815, RSMo, requires publication of the county's financial statements by June 30 of each year. Section 50.820.1,<sup>2</sup> RSMo, requires proof of publication be filed with the State Auditor.

**Recommendation**

The County Commission submit proof of publication of the county's financial statements to the State Auditor in accordance with state law.

**Auditee's Response**

*This was an oversight and we will submit the proof of publication for 2021 and 2022, and all future publications.*

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**7. Sunshine Law  
Public Access  
Policy**

The County Commission has not adopted a written policy regarding public access to county records as required by state law. A written policy regarding public access to county records would establish guidelines for the county to make records available to the public. Such policies typically identify a person to contact, provide an address to mail such requests, and establish fees that may be assessed for providing copies of public records. According to the County Clerk, the county is in the process of preparing a website with this information.

Section 610.023, RSMo, lists requirements for making records available to the public. To ensure compliance with this section, the county should document adequate information in a log to determine if requests are completed timely and all requests are adequately filled. The log information should include, the date of request, a brief description of the request, the date the request is completed, and any associated costs of fulfilling the request. Section 610.026, RSMo, allows the county to charge fees for providing access to and/or copies of public records and provides requirements related to fees. Section 610.028, RSMo, requires a written policy regarding release of information under the Sunshine Law.

**Recommendation**

The County Commission develop a written public access policy, and maintain a public request log or other documentation to help ensure compliance with state law.

**Auditee's Response**

*Public record requests as received are directed to the correct office. This is not a written policy and there is no request log. The county is currently making many IT and website improvements. The updated website will help this process and provide information on public access to county records. We will develop a written policy for each county official to maintain a log to help ensure compliance with state law.*

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<sup>2</sup> Prior to August 28, 2022, Section 50.810, RSMo, required filing proof of publication by April 1st each year. Section 50.810, RSMo, was repealed and the filing requirement moved to Section 50.820, RSMo.





## 8. Electronic Data Security

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

### 8.1 Passwords

The County Assessor, County Collector, Ex Officio Recorder of Deeds, and Prosecuting Attorney have not established adequate password controls to reduce the risk of unauthorized access to computers and data. Employees in these offices are not required to change passwords periodically. In addition, employee passwords in the County Collector's office are not kept confidential. The County Assessor, County Collector, Ex Officio Recorder of Deeds, and Prosecuting Attorney indicated they did not recognize the importance of establishing and enforcing password controls in their offices until it was brought to their attention.

Passwords are necessary to authenticate access to computers. The security of computer passwords is dependent upon keeping them confidential. However, since passwords in certain offices are not required to be kept confidential and periodically changed, there is less assurance they are effectively limiting access to computers and data files to only those individuals who need access to perform their job responsibilities.

### 8.2 Security controls

Employees in the County Assessor's, Ex Officio Recorder of Deeds', and Sheriff's offices do not have security controls in place to lock computers after a specified number of incorrect logon attempts and/or after a certain period of inactivity. Personnel in these offices did not recognize the importance of ensuring these security controls are in place.

Logon attempt controls lock the capability to access a computer after a specified number of consecutive invalid logon attempts and are necessary to prevent unauthorized individuals from continually attempting to logon to a computer by guessing passwords. Inactivity controls are necessary to reduce the risk of unauthorized individuals accessing an unattended computer and having potentially unrestricted access to programs and data files. Without effective security controls, there is an increased risk of unauthorized access to computers and the unauthorized use, modification, or destruction of data.

Similar conditions  
previously reported

Similar conditions were noted in our 2 prior audit reports.

### Recommendations

The County Commission work with other county officials to:

- 8.1 Require confidential passwords for each employee that are periodically changed to prevent unauthorized access to county computers and data.



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- 8.2 Require county computers to have security controls in place to lock each computer after a specified number of incorrect logon attempts and after a certain period of inactivity.

## Auditee's Response

*The County Commission provided the following response:*

*As part of our IT improvements project, we will work with other county officials to improve password and security controls.*

*The Sheriff provided the following response:*

- 8.2 *Additional security controls are in place to lock screens after 15 minutes of inactivity. Accounts are also configured to now lock after five consecutive failed login attempts, requiring administrative intervention for unlocking.*

*We are in the process of enhancing our system security with the implementation of Personal Identity Verification (PIV) cards and Multi-Factor Authentication (MFA) to further secure access to our systems.*

## 9. Electronic Communication 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 records. The guidelines for managing electronic communications records can be found on the Secretary of State's website.<sup>3</sup>

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 Clerk and the County Commission indicated they were unaware of the record retention requirements and the electronic communications guidelines.

<sup>3</sup> Missouri Secretary of State Records Services Division, *Electronic Communications Records Guidelines for Missouri Government*, May 14, 2019, is available at <<https://www.sos.mo.gov/CMSImages/LocalRecords/CommunicationsGuidelines.pdf>>, accessed July 24, 2023.



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**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 will consider and discuss how best to implement this recommendation.*

# Ozark County

## Organization and Statistical Information

Ozark County is a county-organized, third-class county. The county seat is Gainesville. The county's population was 8,553 in 2020, according to the U.S. Census Bureau.

Ozark 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 48 full-time employees and 8 part-time employees on December 31, 2022.

County operations also include a Recycling Center.

### Elected Officials

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

Officeholder	2023	2022
Johnnie M. Turner, Presiding Commissioner	\$	28,678
Gary Collins, Associate Commissioner		26,560
Layne Nance, Associate Commissioner		26,560
Becki Strong, Circuit Clerk and Ex Officio Recorder of Deeds (1)		
Brian Wise, County Clerk		40,242
Matthew T. Weatherman, Prosecuting Attorney		147,684
Cass Martin, Sheriff		48,282
Christy M. Thompson, County Treasurer		40,242
Gene Britt, County Coroner		11,649
Melinda Abraham, Public Administrator		40,242
Darla Sullivan, County Collector, year ended February 28,	40,575	
Jama M. Berry, County Assessor, year ended August 31,		39,495
Matt Wade, County Surveyor (2)		

(1) Compensation is paid by the state.

(2) Compensation on a fee basis.