



# Scott Fitzpatrick

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## Missouri State Auditor

### Stone County Collector

Report No. 2025-022

April 2025

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



# CITIZENS SUMMARY

## Findings in the audit of the Stone County Collector

### Missing Money and Transactions Not Receipted

From May 1, 2023, through March 15, 2024, a former employee receipted money totaling at least \$19,049 that was not deposited. She also collected an additional \$475 that was not recorded or deposited, but taxpayers presented stamped tax statements to show proof of payment. If other similar situations exist, additional money may be missing. The former employee repaid \$4,782 in March 2024, after the County Collector confronted her about missing receipts. Additionally, 2 taxpayers reissued missing checks totaling \$1,060 to the Collector. As a result, \$13,682 remains missing.

### County Collector's Controls and Procedures

Significant weaknesses existed in the County Collector's accounting controls and procedures resulting in money collected that was not properly receipted, recorded, and deposited. The County Collector did not adequately segregate accounting duties and does not perform a supervisory review of detailed accounting and bank records. The County Collector does not reconcile property taxes receipted to property tax deposits prepared by the employees. As a result, she did not detect the missing money. The County Collector does not reconcile merchant licenses issued to merchant license fees collected, and as a result, did not detect missing receipts. In addition, the County Collector does not distribute all merchant license fees. The County Collector does not ensure staff issue receipt slips and record all money received, and does not ensure all money received is disbursed appropriately. The County Collector does not perform adequate bank reconciliations and does not prepare a monthly list of liabilities. Neither the County Collector nor her staff account for the numerical sequence of receipt slip or merchant license numbers assigned by the property tax system.

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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Stone County Collector

Table of Contents

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State Auditor's Report	2
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Introduction	
Background .....	4

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Management Advisory	
Report - State Auditor's	
Findings	
1. Missing Money and Transactions Not Receipted.....	5
2. County Collector's Controls and Procedures.....	7

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Appendix	
Missing Money.....	12

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## **SCOTT FITZPATRICK**

### **MISSOURI STATE AUDITOR**

County Commission  
and  
County Collector  
Stone County, Missouri

We have audited certain operations of the County Collector of Stone County in fulfillment of our duties under Section 29.230, RSMo. On May 21, 2024, the County Commission and Collector of Stone County requested the State Auditor to audit the office of the County Collector due to concerns of missing or misappropriated money. The scope of our audit included, but was not necessarily limited to, the 3 years ended February 29, 2024, and the period of March 1, 2024, through April 1, 2024. The objectives of our audit were to:

1. Evaluate the County Collector's internal controls over significant management and financial functions, as they relate to concerns regarding any missing or misappropriated money and/or waste of public resources.
2. Evaluate the County Collector's compliance with certain legal provisions, as they relate to concerns regarding any missing or misappropriated money and/or waste of public resources.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions, as they relate to concerns regarding any missing or misappropriated money and/or waste of public resources.
4. Determine the extent of missing or misappropriated money, if any; and any waste of public resources.

Our methodology included reviewing written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county, as well as certain external parties; requesting confirmation of tax account balances; 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 this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the 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 a reasonable basis for our findings and conclusions based on our audit objectives.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, (3) the need for improvement in management practices and procedures, and (4) missing money totaling at least \$13,682 and waste of public resources. The accompanying Management Advisory Report presents our findings arising from our audit of the Stone County Collector.

A handwritten signature in black ink, reading "Scott Fitzpatrick". The signature is written in a cursive, flowing style.

Scott Fitzpatrick  
State Auditor

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# Stone County Collector

## Introduction

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### Background

The County Collector bills and collects property taxes for the county government and most local governments in the county. The County Collector's office also issues merchant licenses and collects related fees; and handles property tax sales, which occur when real estate parcels with delinquent taxes are offered for sale at annual tax sales.<sup>1</sup> Pursuant to Section 52.015, RSMo, collectors are elected to terms that expire on the first Monday in March of the year in which they are required to make their last final settlement for the tax book collected by them. Annual settlements are to be filed with the county commission for the fiscal year ended February 28 (29). Property taxes and other money collected by the Stone County Collector's office totaled approximately \$43 million during the year ended February 29, 2024.

Anna Burk was appointed the Stone County Collector and sworn into office on March 4, 2021, after the former County Collector retired, and was subsequently elected County Collector in 2022. The County Collector supervises the daily operations of the County Collector's office and employed 5 full-time staff as of February 29, 2024.

Whitney Brown, (referred to as the former employee in the remainder of the report), was one of the full-time office employees and resigned March 15, 2024, after a taxpayer presented a paid personal property tax receipt in late February that was not recorded in the property tax system. The County Collector determined the former employee receipted this payment. The former employee submitted her resignation notice the following week with the explanation that her other job would provide higher pay and more hours of work.

The County Collector investigated the former employee's transactions and presented her concerns to the County Commission on May 16, 2024. The County Commission formally requested an audit by the State Auditor's Office (SAO) in a letter dated May 21, 2024. The SAO subsequently agreed to conduct the audit under Chapter 29.230, RSMo, and began the audit in July 2024.

### Criminal Investigation

The County Commission contacted the Missouri State Highway Patrol (MSHP) and a criminal investigation is ongoing. The Sheriff, County Collector, and County Commission continue to cooperate with MSHP investigators.

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<sup>1</sup> For information on the annual tax sale, see Section 140.150, RSMo.

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# Stone County Collector Management Advisory Report State Auditor's Findings

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## **1. Missing Money and Transactions Not Received**

From May 1, 2023, through March 15, 2024, the former employee receipted money totaling at least \$19,049<sup>2</sup> that was not deposited (see Appendix). She also collected an additional \$475 that was not recorded or deposited, but taxpayers presented stamped tax statements to show proof of payment. If other similar situations exist, additional money may be missing. The former employee repaid \$4,782 in March 2024, after the County Collector confronted her about missing receipts. Additionally, 2 taxpayers reissued missing checks totaling \$1,060 to the Collector. As a result, \$13,682 remains missing.

When the County Collector's office receives a tax payment, office personnel record the receipt in the property tax system and issue a system-generated paid tax receipt. When the County Collector's office receives a merchant license payment, the former employee recorded the receipt in the computer system, and issued a system-generated receipt slip and merchant license. The former employee handled almost all merchant license transactions for the County Collector's office. At the end of each day the employees count their cash drawers, prepare deposits for their receipts, and submit the deposits to the County Collector, who takes them to the bank. As discussed further in Management Advisory Report (MAR) finding numbers 2.2 and 2.3, the County Collector did not compare the receipted amounts in the deposits to daily transaction reports or merchant licenses issued.

**Initial unreceipted money** As noted in the Background section, in late February 2024, a taxpayer presented a paid personal property tax receipt issued by the former employee that was not recorded in the property tax system. The County Collector subsequently asked the former employee about this payment and the former employee said she must have accidentally thrown away the entire deposit, totaling \$912, that included the receipt in question. The County Collector initially accepted this explanation and the former employee subsequently resigned her position. While reviewing deposits we later found this payment was deposited into the County Collector's account; however, it was not receipted into the tax system.

On the former employee's last days of work, March 13 and March 15, 2024, she recorded numerous receipt transactions, totaling \$3,870, dated from the prior 6 months, without turning over corresponding receipts. After the former employee resigned, the County Collector brought the missing money, totaling \$4,782,<sup>3</sup> to the former employee's attention. On March 25, 2024, the former employee's mother repaid this amount to the County Collector on the former employee's behalf.

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<sup>2</sup> Amounts presented in the report are rounded to the nearest dollar, whereas amounts presented in appendix are not rounded.

<sup>3</sup> This amount included the \$912 originally brought to the former employee's attention in February 2024, and the \$3,870 in receipts recorded on March 13 and 15, 2024.



Stone County Collector  
Management Advisory Report - State Auditor's Findings

Missing merchant license fees and taxes

The former employee collected 133 tax payments and merchant license fees totaling \$19,049 that were not deposited.

To determine if any additional money was missing beyond what the County Collector identified, we reviewed all daily transaction reports of property tax and merchant license collections for the audit period and compared the transactions to deposit records for the period May 1, 2023, through March 15, 2024.<sup>4</sup> Based on these reports, there were 176 separate deposits of receipts collected by the former employee and recorded during that time.

Merchant license fees

Our review of the daily transaction reports and bank records determined the former employee collected fees, totaling \$2,075, from May 1, 2023, through March 15, 2024, that were not deposited. The undeposited merchant license fees included \$300 in cash and \$1,775 in checks.

The table below shows the number of merchant licenses issued and the fees collected for the period March 2023 through March 2024,<sup>5</sup> along with the total license fees deposited, and the money that is missing.

Missing license fees, March 2023 through March 2024

	Number of Licenses	Total License Fees*
Licenses issued	953	\$ 23,825
Total license collections deposited	870	21,750
Total missing license fees	83	\$ 2,075

\* The fee for all merchant licenses is \$25.

Tax collections

Our comparison of daily transaction reports to deposit records found money from 50 separate property tax transactions, totaling \$16,974, collected by the former employee and recorded from May 1, 2023, through March 15, 2024, were not deposited. The undeposited property tax collections included \$10,723 in cash and \$6,251 in checks. Taxpayers voluntarily reissued 2 of the missing checks, totaling \$1,060, when the County Collector brought it to their attention, and the County Collector subsequently deposited these reissued checks. The missing amounts include 12 transactions, totaling \$3,870, recorded by the former employee on her last 2 days of work, March 13 and 15, 2024. The transactions were dated from December 2023 through March

<sup>4</sup> We reviewed all daily collection reports for the 3 years ended February 29, 2024, and the period March 1, 2024, through March 15, 2024. Based on that review, we determined money was missing and focused further review on the transactions processed during the period May 1, 2023, through March 15, 2024.

<sup>5</sup> The period shown for the merchant licenses is for the period March 2023 through March 2024, because the computer system only allows merchant license reports to be run from the beginning of a collector year (March 1). All missing merchant license fees occurred from May 1, 2023, through March 15, 2024.





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Stone County Collector  
Management Advisory Report - State Auditor's Findings

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2024 in the system. The former employee also recorded 31 credit card transactions from the same period on those same days. We reviewed these and noted no issues.

Undeposited and  
unreceipted transactions

Two taxpayers provided the County Collector's office with tax statements, totaling \$475, that were stamped paid, but the payment was not receipted in the property tax system and showed delinquent. Both of these individuals identified the former employee as the person who handled their payments. Once identified, the County Collector receipted these payments into the tax system. We attempted to confirm if any additional taxes listed as delinquent as of August 19, 2024, were similarly paid, but not receipted or deposited. Out of the 62 confirmations sent, 14 taxpayers confirmed their delinquent tax listing was correct, and no other taxpayers provided proof of previous payment.

Conclusion

The lack of segregation of duties, inadequate controls, and the absence of proper oversight, as discussed in the remainder of the report, resulted in unrecorded and undeposited property tax collections and waste of public resources to go undetected for a significant period of time.

Recommendation

The County Commission and the County Collector work with law enforcement officials regarding criminal prosecution related to the missing money and take the necessary actions to obtain restitution.

Auditee's Response

*The County Commission and Collector will continue to work with law enforcement officials regarding criminal prosecution and take the necessary actions to obtain restitution.*

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## 2. County Collector's Controls and Procedures

Significant weaknesses existed in the County Collector's accounting controls and procedures resulting in money collected that was not properly receipted, recorded, and deposited. Property taxes and other money collected by the County Collector totaled approximately \$43 million during the year ended February 29, 2024.

### 2.1 Segregation of duties

The County Collector did not adequately segregate accounting duties and does not perform a supervisory review of detailed accounting and bank records. All employees receive and record payments in the property tax system and prepare daily deposits of the receipts they collect. The County Collector does not perform a documented review of accounting and bank records, including collections and deposits. The County Collector indicated she did not realize she needed to perform a documented review of these records.

Proper segregation of duties is necessary to ensure all transactions are accounted for properly and assets are adequately safeguarded. Internal controls would be improved by segregating the duties of receiving, recording,



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Stone County Collector  
Management Advisory Report - State Auditor's Findings

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and depositing money. In addition, documented independent reviews of detailed accounting and bank records are essential.

## 2.2 Property tax deposits

The County Collector does not reconcile property taxes receipted to property tax deposits prepared by the employees. As a result, she did not detect the missing money noted in MAR finding number 1. The County Collector relies on staff to prepare deposits for their daily collections, and does not compare these to daily transaction reports or any other support to ensure the deposit slips are accurate and the receipts provided for deposit include all receipts collected. The County Collector indicated she was unaware a reconciliation of receipts to deposits was necessary.

Failure to implement adequate deposit procedures, including reconciling receipts to deposit records, increases the risk that loss, theft, or misuse of receipts will occur and go undetected.

## 2.3 Merchant license deposits

The County Collector does not reconcile merchant licenses issued to merchant license fees collected, and as a result, she did not detect missing receipts. In addition, the County Collector does not distribute all merchant license fees.

The County Collector records the amount staff tell her they collect in merchant license fees daily in the accounting system (separate from the property tax system) and does not verify or compare this amount to the merchant licenses issued or other support to ensure the amount in the deposit is accurate and reflects all collections. The County Collector then uses the amount recorded in the accounting system to determine how much should be disbursed to the County Treasurer who distributes the money to the County Employees Retirement Fund (CERF) and the county General Revenue Fund.

As noted in MAR finding number 1, merchant license fees totaling \$2,075 are missing. In addition, \$6,350 in merchant license fees were collected and deposited for 254 licenses that the County Collector did not distribute. Unlike the missing money, the employees recorded the collected amount accurately on the deposit slips and submitted the receipts for deposit. However, they did not report to the County Collector an accurate number of merchant licenses issued, so she did not accurately record the receipts in the accounting system. The lack of reconciliation between the number of licenses issued to recorded collections allowed these amounts to go undistributed. The County Collector indicated she was unaware she was not distributing all license fees, or that a reconciliation was needed. In total, the County Collector did not distribute \$6,740<sup>6</sup> to the CERF (\$1,660 related to the missing license fees and \$5,080

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<sup>6</sup> Undistributed CERF collections were calculated as the number of related licenses at the required \$20 per license distribution.



## Stone County Collector Management Advisory Report - State Auditor's Findings

from the undistributed license collections) and \$1,685<sup>7</sup> to the county General Revenue Fund (\$415 from the missing license fees and \$1,270 in undistributed license collections).

Section 150.150, RSMo, requires the County Collector to collect \$25 for merchant licenses, and states that \$5 of any fees received by the collector should be paid into the county or city treasury as provided by law and \$20 shall be paid into the CERF. Reconciliation of the monthly merchant licenses is needed to ensure all money received is properly accounted for and remitted to the County Treasurer, and to reduce the risk of loss, theft, or misuse of funds.

### 2.4 Receipting, and disbursing procedures

The County Collector does not ensure staff issue receipt slips and record all money received, and does not ensure all money received is disbursed appropriately.

#### Deed receipts

During our review of all October 2023 collections, we noted 2 instances in which receipt slips were not issued for deed fees. The Deputy Collector indicated she did not issue receipt slips for these fees (received for issuing deeds for properties bought at the tax sale) because they are uncommon. She also indicated she believed the deeds themselves acted as a receipt slip. The office maintains copies of the deeds, but did not use them to reconcile receipts or otherwise document the collections, as would be done with a receipt slip.

#### Distributions

In addition to the merchant license fees that were not distributed as discussed in section 2.3, the County Collector did not distribute the full amount of the advertising and mailing fees to the County Treasurer. The County Collector only distributed \$3,600 of the \$9,975 in advertising and mailing fees receipted in fiscal year 2023. This distributed amount was the amount collected on the day of the 2023 tax sale. The County Collector indicated she was unaware she was supposed to distribute all fees received. Section 50.370, RSMo, requires all county officials who receive fees or any other remuneration for official services to pay such money monthly to the County Treasurer.

#### Conclusion

Failure to implement adequate receipting and distribution procedures increases the risk that loss, theft, or misuse of money received will go undetected.

### 2.5 Bank reconciliation and liabilities listing

The County Collector does not perform adequate bank reconciliations and does not prepare a monthly list of liabilities. As a result, there is an unidentified balance of \$1,129 in the main account as of February 29, 2024.

<sup>7</sup> Undistributed county collections calculated as the number of related licenses at the required \$5 per license distribution.



## Stone County Collector Management Advisory Report - State Auditor's Findings

The County Collector's initial book balance listed on the February 2024 bank reconciliation for the Main bank account was \$246,338. Included in the reconciliation were 2 outstanding checks that cleared the bank 3 years previously. There was also a \$44 deposit in transit in the reconciled balance that had not cleared the bank for over a year. The County Collector believed this was an accounting error in which she recorded a transfer from the Electronic account to the Main account that she did not actually complete and did not delete the transaction after deciding not to make the transfer. The County Collector did not know the 2 outstanding checks had cleared the bank.

These errors caused the Main bank account book and reconciled balances to be incorrect. After attempting to complete the reconciliation there was an unknown balance of \$9,877 in the account. At our request the County Collector created a list of liabilities that included undistributed payment in lieu of taxes collections (\$2,366), publication costs (\$5,542), and mailing fees (\$840). The remaining unidentified balance was \$1,129. Because the County Collector did not maintain a liabilities listing and did not recognize the errors with the reconciling items, she did not know the reconciliation was incorrect.

Accurate bank reconciliations are necessary to ensure all receipts and disbursements are accounted for properly. Without a regular comparison of liabilities to the reconciled cash balance, there is less likelihood errors will be identified and the ability to resolve errors is diminished. Differences must be adequately investigated and explained to provide assurance that bank and book amounts have been properly reconciled, and that book balances are accurately stated. Maintaining unidentified bank balances increases the risk of loss, theft, or misuse of such funds going undetected. Section 447.532, RSMo, provides that any funds held by a political subdivision that remain unclaimed for more than 3 years should be turned over to the Missouri State Treasurer's Unclaimed Property Division.

### 2.6 Numerical sequence of receipt slips

Neither the County Collector nor her staff account for the numerical sequence of receipt slip or merchant license numbers assigned by the property tax system. The County Collector indicated she was unaware accounting for receipt slip numbers was necessary. We reviewed for skipped receipt slip numbers, and noted no numbers that were skipped. Accounting for the numerical sequence of receipt slips is necessary to ensure all receipts are deposited, and failing to do so increases the risk that loss, theft, or misuse of money could occur and go undetected.

## Recommendations

The County Collector:

- 2.1 Segregate accounting duties to the extent possible or ensure independent or supervisory reviews of detailed accounting and bank records are performed and documented.
- 2.2 Reconcile property tax receipt records to deposit records.



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Stone County Collector  
Management Advisory Report - State Auditor's Findings

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- 2.3 Reconcile merchant licenses issued to fees recorded and deposited, and remit the outstanding fees to the County Treasurer for distribution to the CERF and the county General Revenue Fund.
- 2.4 Issue receipt slips for all money immediately upon receipt and ensure receipts are distributed as required.
- 2.5 Ensure the bank reconciliation is accurate and a liabilities listing is maintained, compare the list of liabilities to the reconciled balance, and work to identify the unidentified balance. In addition, the County Collector should disburse any unidentified funds in accordance with state law.
- 2.6 Account for the numerical sequence of receipt slip and merchant license numbers.

## Auditee's Response

*The Collector has implemented new procedures based on these recommendations.*

## Appendix

### Stone County Collector Missing Money

Transaction Date	Receipt Number	Merchant License Number	Receipt Type	Method of Payment	Total Amount Not Deposited
05/10/2023		5951	Merchant License	Cash	\$ 25.00
05/11/2023		5952	Merchant License	Check	25.00
05/11/2023		5954	Merchant License	Cash	25.00
05/11/2023		5955	Merchant License	Check	25.00
05/16/2023		5956	Merchant License	Cash	25.00
05/16/2023		5957	Merchant License	Cash	25.00
05/16/2023		5958	Merchant License	Cash	25.00
05/17/2023		5959	Merchant License	Check	25.00
05/17/2023		5960	Merchant License	Check	25.00
05/17/2023		5961	Merchant License	Check	25.00
05/17/2023		5962	Merchant License	Check	25.00
05/17/2023		5963	Merchant License	Check	25.00
05/17/2023		5964	Merchant License	Check	25.00
05/17/2023		5965	Merchant License	Check	25.00
05/26/2023	3001606		Personal Property Tax	Check	1,096.94
06/01/2023	3001629		Real Estate Property Tax	Cash	57.91
06/01/2023	3001629		Real Estate Property Tax	Cash	57.91
06/15/2023		6000	Merchant License	Check	25.00
06/15/2023		6001	Merchant License	Check	25.00
06/15/2023		6002	Merchant License	Check	25.00
06/27/2023	3001709		Personal Property Tax	Cash	29.27
06/27/2023	3001709		Real Estate Property Tax	Cash	133.73
06/27/2023	3001709		Real Estate Property Tax	Cash	115.27
06/27/2023		6024	Merchant License	Cash	25.00
06/29/2023		6028	Merchant License	Check	25.00
06/29/2023		6029	Merchant License	Cash	25.00
07/03/2023	3001736		Real Estate Property Tax	Check	1,673.39
07/11/2023		6067	Merchant License	Cash	25.00
07/11/2023		6068	Merchant License	Check	25.00
07/19/2023		6079	Merchant License	Cash	25.00
07/24/2023		6082	Merchant License	Check	25.00
07/24/2023		6083	Merchant License	Check	25.00
07/24/2023		6084	Merchant License	Check	25.00
07/24/2023		6085	Merchant License	Check	25.00
07/24/2023		6086	Merchant License	Check	25.00
07/24/2023		6087	Merchant License	Check	25.00
07/24/2023		6088	Merchant License	Cash	25.00
08/07/2023		6113	Merchant License	Check	25.00
08/07/2023		6114	Merchant License	Check	25.00
08/07/2023		6115	Merchant License	Check	25.00
08/07/2023		6116	Merchant License	Check	25.00
08/09/2023	3001818		Real Estate Property Tax	Cash	838.47
08/09/2023	3001818		Real Estate Property Tax	Cash	668.79
08/09/2023	3001820		Personal Property Tax	Cash	169.73

## Appendix

### Stone County Collector Missing Money

Transaction Date	Receipt Number	Merchant License Number	Receipt Type	Method of Payment	Total Amount Not Deposited
08/09/2023		6121	Merchant License	Check	25.00
08/09/2023		6122	Merchant License	Check	25.00
08/09/2023		6124	Merchant License	Check	25.00
08/09/2023		6126	Merchant License	Check	25.00
08/09/2023		6127	Merchant License	Check	25.00
08/09/2023		6128	Merchant License	Check	25.00
08/09/2023		6130	Merchant License	Check	25.00
08/09/2023		6131	Merchant License	Check	25.00
08/09/2023		6133	Merchant License	Check	25.00
08/09/2023		6135	Merchant License	Check	25.00
08/09/2023		6136	Merchant License	Check	25.00
08/09/2023		6138	Merchant License	Check	25.00
08/09/2023		6139	Merchant License	Check	25.00
09/26/2023	3001896		Personal Property Tax	Cash	97.61
09/27/2023	3001898		Personal Property Tax	Cash	112.85
09/27/2023		6225	Merchant License	Check	25.00
10/03/2023	3001907		Personal Property Tax	Check	660.99
10/03/2023	3001907		Personal Property Tax	Check	624.79
10/03/2023	3001907		Personal Property Tax	Check	573.73
10/11/2023		6237	Merchant License	Check	25.00
10/11/2023		6238	Merchant License	Check	25.00
10/11/2023		6239	Merchant License	Check	25.00
10/11/2023		6240	Merchant License	Check	25.00
10/11/2023		6241	Merchant License	Check	25.00
10/11/2023		6242	Merchant License	Check	25.00
10/11/2023		6243	Merchant License	Check	25.00
10/11/2023		6244	Merchant License	Check	25.00
10/17/2023		6247	Merchant License	Check	25.00
10/17/2023		6248	Merchant License	Check	25.00
10/19/2023	3001926		Personal Property Tax	Cash	400.24
10/24/2023	3001935		Personal Property Tax	Cash	92.34
10/24/2023	3001936		Personal Property Tax	Cash	32.46
10/24/2023	3001936		Personal Property Tax	Cash	29.54
10/24/2023	3001936		Personal Property Tax	Cash	25.56
10/26/2023	3001941		Real Estate Property Tax	Cash	792.02
10/26/2023	3001942		Personal Property Tax	Cash	175.18
10/26/2023	3001942		Real Estate Property Tax	Cash	65.62
10/26/2023		6249	Merchant License	Cash	25.00
10/26/2023		6250	Merchant License	Check	25.00
10/26/2023		6251	Merchant License	Check	25.00
10/27/2023	3001943		Personal Property Tax	Cash	325.40

## Appendix

### Stone County Collector Missing Money

Transaction Date	Receipt Number	Merchant License Number	Receipt Type	Method of Payment	Total Amount Not Deposited
10/27/2023	3001945		Personal Property Tax	Cash	138.76
10/27/2023	3001945		Personal Property Tax	Cash	183.19
10/27/2023	3001947		Personal Property Tax	Cash	68.90
10/31/2023		6256	Merchant License	Cash	25.00
10/31/2023		6257	Merchant License	Check	25.00
10/31/2023		6258	Merchant License	Check	25.00
10/31/2023		6259	Merchant License	Check	25.00
11/07/2023	3001970		Personal Property Tax	Cash	191.25
11/07/2023	3001970		Real Estate Property Tax	Cash	581.10
11/07/2023	3001972		Personal Property Tax	Check	373.98
11/07/2023	3001972		Real Estate Property Tax	Check	387.12
11/09/2023		6263	Merchant License	Check	25.00
11/09/2023		6264	Merchant License	Check	25.00
11/09/2023		6266	Merchant License	Check	25.00
11/09/2023		6267	Merchant License	Check	25.00
11/09/2023		6268	Merchant License	Check	25.00
11/09/2023		6269	Merchant License	Check	25.00
11/09/2023		6270	Merchant License	Check	25.00
11/09/2023		6271	Merchant License	Check	25.00
11/09/2023		6273	Merchant License	Check	25.00
11/09/2023		6274	Merchant License	Check	25.00
11/09/2023		6279	Merchant License	Check	25.00
01/19/2024		6330	Merchant License	Check	25.00
01/19/2024		6331	Merchant License	Check	25.00
01/19/2024		6332	Merchant License	Check	25.00
01/19/2024		6333	Merchant License	Check	25.00
01/19/2024		6334	Merchant License	Check	25.00
01/19/2024		6335	Merchant License	Check	25.00
01/19/2024	3005241		Personal Property Tax	Check	138.90
01/19/2024	3005241		Personal Property Tax	Check	180.73
01/19/2024	3005244		Personal Property Tax	Check	242.01
01/19/2024	3005245		Personal Property Tax	Cash	46.46
01/19/2024	3005245		Personal Property Tax	Cash	39.70
01/19/2024	3005246		Personal Property Tax	Check	298.56
02/13/2024		6450	Merchant License	Check	25.00
03/11/2024	3005459		Personal Property Tax	Cash	1,384.08
03/13/2024*	3005465		Personal Property Tax	Cash	797.15
03/15/2024*	3005473		Personal Property Tax	Cash	39.69
03/15/2024*	3005474		Personal Property Tax	Cash	67.30
03/15/2024*	3005475		Personal Property Tax	Cash	1,003.81
03/15/2024*	3005476		Real Estate Property Tax	Cash	119.93



## Appendix

### Stone County Collector Missing Money

Transaction Date	Receipt Number	Merchant License Number	Receipt Type	Method of Payment	Total Amount Not Deposited
03/15/2024*	3005477		Real Estate Property Tax	Cash	90.87
03/15/2024*	3005478		Real Estate Property Tax	Cash	616.31
03/15/2024*	3005479		Personal Property Tax	Cash	221.74
03/15/2024*	3005480		Personal Property Tax	Cash	28.10
03/15/2024*	3005481		Personal Property Tax	Cash	224.64
03/15/2024*	3005482		Real Estate Property Tax	Cash	296.52
03/15/2024*	3005483		Personal Property Tax	Cash	363.60
				Total	<u><u>\$ 19,049.14</u></u>

\* Receipt included in repayment of \$4,782 made on the former Clerk's behalf on March 25, 2024, along with an additional \$912 the County Collector thought was missing at the time this repayment was made.