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Missouri State Auditor

Clark County

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auditor.mo.gov



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Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Clark County

Sheriff's Control and Procedures

The controls and procedures in the Sheriff's office need improvement. The Dispatch Administrator does not maintain a cumulative book balance in the accounting records and does not prepare bank reconciliations or monthly lists of liabilities for the general account. The Sheriff did not have written agreements with the other counties for the boarding of prisoners detailing the housing rate to be paid, the services to be provided, and any required notification for emergency or non-routine situations. The Sheriff's office collected approximately \$83,000 for the boarding of prisoners during the year ended December 31, 2023, without written agreements between Clark County and other counties. The Sheriff's office did not charge sales taxes on commissary sales and remit them to the Department of Revenue. During the year ended December 31, 2023, commissary sales totaled about \$56,380.

Elected Officials' Compensation

The County Commission authorized mid-term salary increases to the County Coroner and Public Administrator in violation of constitutional provisions, and to the Sheriff in violation of constitutional provisions and state law. As of December 2023, the County Coroner received salary increases totaling \$12,000 and the Public Administrator received salary increases totaling \$11,500 during their terms in violation of constitutional provisions, and the County Commission did not rescind these increases after the state law authorizing them was found to be invalid by the Missouri Supreme Court. The County Commission authorized mid-term salary increases to the Sheriff totaling \$22,483 in violation of constitutional provisions and state law.

County Assessor's Controls and Procedures

The County Assessor's procedures for receipting and recording payments received need improvement. Office personnel do not always issue receipt slips for payments received immediately upon receipt, nor do they always record the method of payment on receipt slips issued, or maintain the integrity of receipts slips. Office personnel had not transmitted cash receipts to the County Treasurer since the County Assessor took office in September 2021. During a review of receipt slips written between September 2021 and May 2024, the County Assessor did not transmit cash receipts totaling \$223.

Prosecuting Attorney's Controls and Procedures

The Prosecuting Attorney has not established proper procedures for receipting and transmitting payments received. Office personnel do not always issue receipt slips for payments received immediately upon receipt. Office personnel do not transmit administrative fees timely to the County Treasurer. During a review of 11 receipt and transmittal records from the year ended December 31, 2023, we noted administrative fees for 3 receipts totaling \$215 were transmitted to the County Treasurer 58 days after receipt.

County Clerk's Controls and Procedures

The County Clerk does not always issue receipt slips. County Clerk personnel did not issue a receipt slip for 8 of 28 receipts collected during the year ended December 31, 2023.

County Procedures	The county does not have procedures in place to track capital asset purchases and dispositions throughout the year. In addition, county officials have not conducted annual physical inventories or provided inventory lists to the County Clerk as required. The county does not maintain a central list of fuel cards assigned to various departments and employees. Upon request, a list of fuel cards assigned to various departments and county employees was compiled. This list indicated 26 cards were active, but only 24 cards were assigned and accounted for.
Sheriff's Data Backup	The Sheriff does not store backup data at an off-site location. Failure to store computer backup data at a secure off-site location results in the backup data being susceptible to the same damage as the data on the computer.
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.
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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SCOTT FITZPATRICK
MISSOURI STATE AUDITOR

County Commission
and
Officeholders of Clark County

We have audited certain operations of Clark 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, 2023. 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 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.

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 Clark 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

Clark County Management Advisory Report State Auditor's Findings

1. Sheriff's Controls and Procedures

Controls and procedures in the Sheriff's office need improvement. The office collected money for civil paper service, concealed carry weapon permits, bonds, and other miscellaneous receipts totaling approximately \$112,000 during the year ended December 31, 2023.

1.1 Bank reconciliations and liabilities

The Dispatch Administrator does not maintain a cumulative book balance in the accounting records and does not prepare bank reconciliations or monthly lists of liabilities for the general account. According to the Dispatch Administrator, the last bank reconciliation was performed sometime in 2021 when the previous personnel in charge of bank reconciliations for the general account left the office. The December 31, 2023, bank balance was \$10,721. Of this, we identified deposits in transit of \$14,487 and liabilities consisting of undisbursed fees totaling \$24,541, resulting in \$667 in unidentified money in the account.

Because there is no cumulative book balance in the accounting records or a list of liabilities, the Dispatch Administrator cannot ensure money is available to satisfy all liabilities. The Dispatch Administrator indicated she has not performed bank reconciliations or identified liabilities because it would take a long time and she does not know where to start.

Preparing a cumulative book balance, adequate monthly bank reconciliations, and monthly lists of liabilities helps ensure receipts and disbursements are properly handled and recorded, and increases the likelihood errors will be identified and corrected timely. Regular identification of liabilities and a 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. Prompt follow up on discrepancies is necessary to resolve errors.

A similar condition was noted in our prior audit report.

1.2 Prisoner boarding

The Sheriff did not have written agreements with the other counties for the boarding of prisoners detailing the housing rate to be paid, the services to be provided, and any required notification for emergency or non-routine situations. The Sheriff's office collected approximately \$83,000 for the boarding of prisoners during the year ended December 31, 2023, without written agreements between Clark County and other counties. The Sheriff indicated he had not had time to obtain written contracts for prisoner boarding.

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



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1.3 Sales tax

The Sheriff's office did not charge sales taxes on commissary sales and remit them to the Department of Revenue (DOR). During the year ended December 31, 2023, commissary sales totaled about \$56,380. The Sheriff could not explain why he or his staff were not charging or collecting sales taxes on commissary sales.

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. Obtaining DOR guidance to establish procedures for charging and collecting sales tax on commissary sales would help ensure sales taxes are properly handled and all future sales tax collections are remitted to the DOR.

Recommendations

The Sheriff:

- 1.1 Ensure a cumulative book balance, adequate monthly bank reconciliations, and lists of liabilities are prepared and reconciled timely. Any differences between accounting records and reconciliations should be promptly investigated and resolved.
- 1.2 Work with the County Commission to obtain written agreements with other counties for the boarding of prisoners.
- 1.3 Contact the DOR for guidance on establishing procedures for charging and collecting sales taxes on commissary sales, identify prior taxes owed, and ensure future sales tax collections are remitted to the DOR.

Auditee's Response

- 1.1 *We have begun reconciling our bank records going back to January 1, 2025, and will continue moving forward. We are also working backwards to reconcile past years. If any differences are identified, we will investigate and resolve promptly.*
- 1.2 *We have signed agreements now with other counties for boarding prisoners.*
- 1.3 *We have been charging sales tax for commissary items since early 2024 after it was brought to our attention during the audit. We will look into identifying past sales taxes owed.*

2. Elected Officials' Compensation

The County Commission authorized mid-term salary increases to the County Coroner and Public Administrator in violation of constitutional provisions, and to the Sheriff in violation of constitutional provisions and state law.



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2.1 County Coroner and Public Administrator compensation

The County Commission authorized mid-term salary increases totaling \$12,000 to the County Coroner and \$11,500 to the Public Administrator.

County Coroner

Section 58.095.1, RSMo, enacted in 2022 and found invalid by the Missouri Supreme Court in December 2023, stated the county coroner shall receive an annual salary computed based on a statutory schedule using the county's assessed valuation level.

The County Commission stated it believed it was allowed to increase the County Coroner's salary based on the enacted legislation. The Coroner was re-elected to office starting January 2021 at the salary level approved by the Clark County Salary Commission. The County Commission authorized a salary increase for the County Coroner in April 2023. The County Commission indicated the county's attorney advised the raise was allowable, but did not provide a written legal opinion to support this decision. As of December 2023, the County Coroner received salary increases totaling \$12,000 during his term in violation of constitutional provisions.

Public Administrator

Section 473.742.4, RSMo, enacted in 2022 and found invalid by the Missouri Supreme Court in December 2023, stated upon majority approval by the salary commission, a public administrator may be paid according to the assessed valuation schedule set forth in Section 473.742.2, RSMo.

The County Commission stated it believed it was allowed to increase the Public Administrator's salary based on the enacted legislation. The Public Administrator was re-elected to office starting January 2021 at the salary level approved by the Clark County Salary Commission. The County Commission authorized a salary increase based on the Salary Commission's recommendation for the Public Administrator in May 2023 and retroactively applied the increase to be effective January 2023. The County Commission indicated the county's attorney advised the raise was allowable, but did not provide a written legal opinion to support this decision. As of December 2023, the Public Administrator received salary increases totaling \$11,500 during her term in violation of constitutional provisions.

Conclusion

Article VII, Section 13, of the Missouri Constitution, prohibits an increase in compensation for state, county, and municipal officers during the term of office. Therefore, the increases to the County Coroner's and Public Administrator's salaries were not allowed at time of authorization. In addition, with the statutes found invalid in 2023, these salaries should no longer be in effect.

2.2 Sheriff compensation

The County Commission authorized mid-term salary increases to the Sheriff totaling \$22,483 in violation of constitutional provisions and state law. The



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Sheriff was re-elected to office starting January 2021 at the salary level approved by the Clark County Salary Commission. The County Commission authorized a salary increase for the Sheriff starting in September 2022, spreading the increase unequally over 5 years. The County Commission indicated the county's attorney advised the county that the raise was allowable, but did not provide a written legal opinion to the county. As of June 2024, the Sheriff received salary increases in September and October 2022 and in January 2023 totaling \$22,483 during his term. The County Commission stated it believed it was allowed to increase the Sheriff's salary based on the enacted legislation.

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 indicates if the increase to the Sheriff's salary is less than \$10,000, the 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: 1) no existing compensation for the office; 2) new or additional duties extrinsic or not germane to the office; or 3) 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. None of those circumstances exist; therefore, the increases to the Sheriff's salary should be effective only for any official elected and sworn into office after the new salary schedule was authorized.

Recommendations

The County Commission:

- 2.1 Reinstatement the salary schedules and compensation for the County Coroner and Public Administrator as they existed prior to the 2022 changes in each statute, and consider various methods for possible recoupment of salary increases already paid.
- 2.2 Ensure salary increases comply with constitutional provisions and state law and consider various methods for possible recoupment of any mid-term salary increases already paid to the Sheriff.

Auditee's Response

2.1-2.2 In reference to the question of compensation of the Coroner, Public Administrator, and the Sheriff, the Commissioners implemented the raises in accordance with the law at that time. A later lawsuit was filed after the fact that was to deny the implementation of the raises until the start of those listed above serving in their next term in office.



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The Commissioners in office at that time followed the law correctly as written when it was first adopted as law, and then due to a lawsuit being filed, the law was changed many months after the initial law was put in place. Due to good faith effort to follow the law as initially written, the current Commissioners will not be seeking back pay from the above listed elected officials.

In the future, we will continue to abide by whatever the current law is in place at the time and will have the county attorney review our recommendations prior to implementing salary increases that are put in place due to state-mandated increases based on newly adopted legislation.

Auditor's Comment

The County Commission responded that it followed the law correctly as written. However, the State Constitution holds greater authority than the state statutes. Therefore, mid-term salary increases are not lawful. Any revisions to state statutes regarding salary adjustments should be effective only for an official elected and sworn into office after the new salary schedule is authorized. In addition, because Sections 58.095.1, and 473.742.4, RSMo, as enacted in 2022, are no longer valid, the salary adjustments made pursuant to that statute should be rescinded and not included in the respective salary schedules.

3. County Assessor's Controls and Procedures

Controls and procedures in the County Assessor's office need improvement. The office collected approximately \$4,900 for maps, plat books, online geographic information system data access, and other miscellaneous receipts during the year ended December 31, 2023.

3.1 Receipting and recording

Procedures for receipting and recording payments received need improvement. Our review of receipts for the year ended December 31, 2023, identified the following concerns:

- Office personnel do not always issue receipt slips for payments received immediately upon receipt. The office's procedures are to issue a receipt slip for cash payments, while checks received are transmitted immediately to the County Treasurer without issuing a receipt slip.
- Office personnel do not always record the method of payment on receipt slips issued. We reviewed 18 receipt slips totaling \$140 issued during the year ended December 31, 2023, and noted the method of payment was not recorded on 13 receipt slips totaling \$102.
- Office personnel do not maintain the integrity of receipts slips. During our review of receipt slips issued during the year ended December 31, 2023, we noted several instances of skipped, missing, or illegible receipt



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slips. Office personnel indicated several receipts slips were skipped due to ink imprinting through to multiple carbon copies because they failed to place cardboard between pages of receipts. Personnel were not able to explain what happened to the missing receipt slips.

The County Assessor indicated he did not change office receipt procedures upon taking office, and he does not monitor the receipting process to identify these issues.

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

3.2 Transmitting

Office personnel had not transmitted cash receipts to the County Treasurer since the County Assessor took office in September 2021. During our review of receipt slips written between September 2021 and May 2024, the County Assessor did not transmit cash receipts totaling \$223. The County Assessor indicated he was not aware cash receipts needed to be transmitted to the County Treasurer and thought receipts could be used for office expenses.

Failure to timely transmit receipts to the County Treasurer increases the risk that loss, theft, or misuse of money received will occur and go undetected. 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.

Recommendations

The County Assessor:

3.1 Establish controls for receipting and recording money received, including immediately issuing prenumbered receipt slips for all money received; indicate the method of payment on all receipt slips; and ensure the integrity of the copies of receipt slips is maintained.

3.2 Transmit all receipts to the County Treasurer promptly.

Auditee's Response

3.1 *We plan to implement controls for receipts and receipt handling.*

3.2 *We will start turning over any cash once a month to the County Treasurer.*

4. Prosecuting Attorney's Controls and Procedures

Controls and procedures in the Prosecuting Attorney's office need improvement. The office collected approximately \$13,600 in court-ordered restitution, bad checks, and fees during the year ended December 31, 2023. The Prosecuting Attorney has not established proper procedures for receipting and transmitting payments received.



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- Office personnel do not always issue receipt slips for payments received immediately upon receipt. The office's procedure is to issue a receipt slip for all in-person payments, while payments received by mail are transmitted directly to the County Treasurer or victims without issuing a receipt slip. The office clerk indicated she was unaware of the importance of issuing receipt slips for payments received in the mail because receipt slips would not be given to these payees.
- Office personnel do not transmit administrative fees timely to the County Treasurer. The office's procedure is to transmit receipts to the County Treasurer and restitution to the victims at the end of the week they were collected. During our review of 11 receipt and transmittal records from the year ended December 31, 2023, we noted administrative fees for 3 receipts totaling \$215 were transmitted to the County Treasurer 58 days after receipt. The Prosecuting Attorney indicated she believed office personnel were transmitting receipts within a week of receiving the money.

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

Recommendation

The Prosecuting Attorney issue receipt slips for all money received immediately upon receipt and transmit all receipts promptly.

Auditee's Response

The Prosecuting Attorney has implemented controls to address the issues with the receipt slips and transmitting receipts.

**5. County Clerk's
Controls and
Procedures**

Controls and procedures in the County Clerk's office need improvement. The office collected approximately \$3,400 for liquor license fees, notary fees, and other miscellaneous receipts during the year ended December 31, 2023.

The County Clerk does not always issue receipt slips. County Clerk personnel did not issue a receipt slip for 8 of 28 receipts collected during the year ended December 31, 2023. The County Clerk indicated she was not sure why receipt slips were not issued for these payments before they were transmitted to the County Treasurer's office.

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

Recommendation

The County Clerk issue receipt slips for all money received immediately upon receipt.



Auditee's Response

The County Clerk will ensure receipt slips are given to everyone that pays for anything in the County Clerk's office. All receipts and money were given to the Treasurer and all transactions were accounted for. The County Clerk's office will be more aware of the copies in the future and by doing this we will be able to have a copy of the transaction in the receipt book.

6. County Procedures

The County Commission's procedures over capital assets and fuel cards need improvement.

6.1 Capital assets

The county does not have procedures in place to track capital asset purchases and dispositions throughout the year. In addition, county officials have not conducted annual physical inventories or provided inventory lists to the County Clerk as required. As a result, the county's capital asset records are not complete and up to date. After we inquired about the county's capital asset records in May 2024, only the offices of the County Clerk, County Collector, Recorder of Deeds, and County Assessor provided a capital asset listing. The Road and Bridge department and the offices of the Sheriff, County Treasurer, Prosecuting Attorney, and Public Administrator did not provide or prepare a capital asset listing. The County Clerk indicated she was not aware the county should maintain capital asset records for all offices.

Adequate capital asset records and procedures are necessary to ensure effective internal controls, meet statutory requirements, and provide a basis for determining proper insurance coverage. Procedures to track capital asset purchases and dispositions throughout the year and compare to physical inventory results would enhance the county's ability to account for capital assets and potentially identify unrecorded additions and dispositions, identify obsolete assets, and deter and detect theft of assets. Section 49.093, RSMo, provides that the officer or his/her designee of each county department is responsible for performing annual inspections and inventories of county property used by his/her department and for submitting an inventory report to the County Clerk.

6.2 Fuel cards

The county does not maintain a central list of fuel cards assigned to various departments and employees. Upon request, a list of fuel cards assigned to various departments and county employees was compiled. This list indicated 26 cards were active, but only 24 cards were assigned and accounted for. When this situation was brought to their attention, county officials indicated they were unsure to whom the remaining 2 cards were assigned. Subsequently, the County Clerk was able to identify the assignments for those 2 fuel cards, which were reasonable. The County Clerk indicated it is up to the individual departments and offices to maintain listings of their fuel cards.

Failure to adequately account for fuel cards increases the possibility of loss, theft, or misuse occurring and going undetected.



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Management Advisory Report - State Auditor's Findings

Recommendations

The County Commission and the County Clerk:

- 6.1 Work with other county officials to establish procedures for tracking capital asset purchases and dispositions. In addition, the County Commission and the County Clerk should work with the county officials to ensure complete and accurate inventory records are maintained and annual physical inventories are conducted.
- 6.2 Work with other county officials to maintain an accurate listing of active fuel cards.

Auditee's Response

- 6.1 *The county will ensure inventory lists are maintained in every office, and we will compile a master list in one location. We will also ensure annual physical inventories are performed and inventory lists are updated.*
- 6.2 *The County Clerk has a list of the fuel cards in her office now and will continue to have a master list of all fuel cards.*

7. Sheriff's Data Backup

The Sheriff does not store backup data at an off-site location. The Dispatch Administrator indicated she backs up data to an external hard drive daily, but she often forgets to take the external hard drive offsite with her.

Failure to store computer backup data at a secure off-site location results in the backup data being susceptible to the same damage as the data on the computer. Storing backup data off site will help ensure it is available for recovery if necessary.

Recommendation

The County Commission work with the Sheriff to ensure backup computer data is stored at a secure off-site location.

Auditee's Response

We are researching options with storing data using a secured cloud server.

8. 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



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records. The guidelines for managing electronic communications records can be found on the Secretary of State's website.¹

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

The county will work on putting a policy in place regarding electronic communication of employees.

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 February 27, 2025.

Clark County

Organization and Statistical Information

Clark County is a county-organized, third-class county. The county seat is Kahoka. The county's population was 6,634 in 2020, according to the U.S. Census Bureau.

Clark 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 32 full-time employees and 25 part-time employees on December 31, 2023.

County operations also include a Senior Services Board.

Elected Officials

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

Officeholder	2024	2023
Steven H. Krueger, Presiding Commissioner	\$	29,812
Henry W. Dienst, Associate Commissioner		27,772
Joseph B. Humes, Associate Commissioner		27,772
Melissa Bevans, Recorder of Deeds		41,229
Kelly Waples, County Clerk		41,229
Lindsay Gravett, Prosecuting Attorney		48,547
Shawn Webster, Sheriff		63,810
Roberta McAfee, County Treasurer		41,229
Edwin Wilson, County Coroner		25,000
Melissa Vigen, Public Administrator		38,000
Michelle Allen, County Collector (1), year ended February 29,	61,385	
John Campbell, County Assessor, year ended August 31,		41,229

(1) Includes \$19,743 of commissions earned for collecting city property and drainage district taxes.