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Missouri State Auditor

Randolph County

Report No. 2025-029

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auditor.mo.gov



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Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Randolph County

Election Administration

The County Clerk failed to publish sample ballots for elections held in the county in accordance with state law. As a result, one political subdivision could not issue bonds approved by voters. In August and November, 2024, voters approved two bonds for the Higbee Fire Protection District. However, when the district attempted to register the bonds with the State Auditor's Office (SAO), the SAO determined neither the August nor the November 2024 elections complied with state law, which requires publication of the sample ballot in a newspaper of general circulation prior to the election. Due to the County Clerk's errors, the fire protection district is forced to place the bond issue on the ballot for a third time.

County Clerk's Controls and Procedures

The County Clerk failed to accurately calculate estimated election costs and did not reconcile the estimated costs to actual costs and prepare revised bills or issue refunds as appropriate. After multiple elections, the County Clerk did not reconcile the amount billed to the actual costs of the elections and bill (or refund) the taxing entity for the difference. As a result, the County Clerk did not bill taxing entities \$53,046 for the April 2023, August 2024, and November 2024 elections. The County Clerk overbilled taxing entities \$1,656 for the April 2024 election. The County Clerk reported incorrect assessed valuation totals for the 2024 tax year to the SAO and the taxing entities for all 39 property tax levies assessed by 24 taxing entities in the county. As a result, the entities' calculations of the allowable tax rate ceilings may not be accurate. For 1 jurisdiction, the County Clerk entered the assessed valuation of personal property in the jurisdiction as \$15.1 million instead of \$151.1 million. For 2 entities, the County Clerk failed to include the value of state-assessed Railroad and Utility assets when entering the assessed valuations. As a result, the total assessed valuations were understated by \$9.9 million for one entity and \$353,000 for the other. The County Clerk provided revised assessed valuations to some districts on August 26, 2024, after the July 20 deadline established by state law; however, she did not update the certified amount with the SAO. As a result of these errors, 3 districts levying 4 tax rates had assessed valuations overstated between \$953,000 and \$13.9 million, and 21 districts levying 35 tax rates had assessed valuations understated between \$2,500 and \$220 million. The County Clerk did not properly calculate property tax reductions; as a result the county may have collected excessive property taxes. The County Clerk has not established proper receipt controls.

Public Administrator's Annual Settlements

During a review of 12 haphazardly selected active cases with annual settlements due in 2023, the audit found the Public Administrator did not timely file 10 settlements. Settlements for these cases were filed between 21 and 455 days after the due date.

Sunshine Law

The County Commission did not always comply with the Sunshine Law for closed meetings. Closed meeting minutes were not adequate to document compliance with the Sunshine Law, included discussions of topics not allowed in closed meetings, and cited improper statutes for closing the meeting.

Sheriff's Compensation	The County Commission authorized mid-term salary increases to the Sheriff totaling \$42,804 as of December 2024, in violation of constitutional provisions and state law.
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 **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.

Randolph County

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SCOTT FITZPATRICK
MISSOURI STATE AUDITOR

County Commission
and
Officeholders of Randolph County

We have audited certain operations of Randolph 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; 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 Randolph County.

An additional audit of the Randolph County Sheriff, fulfilling our obligations under Section 29.230, RSMo, is in process, and any additional findings and recommendations will be included in the subsequent report.

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

Scott Fitzpatrick
State Auditor

Randolph County Management Advisory Report State Auditor's Findings

1. Election Administration

The County Clerk failed to publish sample ballots for elections held in the county in accordance with state law. As a result, one political subdivision could not issue bonds approved by voters.

The Higbee Fire Protection District requested the county place a question for voters to approve the district issuing \$1 million in bonds for fire stations and emergency rescue equipment on the August 2024 ballot. The district later requested an additional \$620,000 in bonds on the November 2024 ballot. Both ballot measures were approved by voters.

In February 2025, the district attempted to register the bonds with the State Auditor's Office (SAO), as required by law, before issuing the bonds. During registration, the SAO determined neither the August nor the November 2024 elections complied with Section 115.127.2, RSMo, which requires publication of the sample ballot in a newspaper of general circulation prior to the election. For both elections, the County Clerk published a list of polling places, but did not publish sample ballots. Accordingly, the SAO denied registration of the bonds.

The County Clerk indicated she was unaware an elections clerk had not published sample ballots as required. The County Clerk also noted Section 115.391, RSMo, only requires sample ballots to be posted in the clerk's office and does not mention publishing the ballot in a newspaper. However, both statutes apply and the County Clerk is required to follow all election laws.

Due to the County Clerk's errors, the fire protection district is forced to place the bond issue on the ballot for a third time. As taxing entities are required to pay for the costs of elections, this represents an additional cost to the district. Compliance with all statutory election requirements is necessary to ensure voters are properly informed and elections are fair and equitable.

Recommendation

The County Clerk publish sample ballots in accordance with state law.

Auditee's Response

The County Clerk will follow up with the election clerk to ensure all sample ballots are published in the local paper two (2) times as per Section 115.127, RSMo.

2. County Clerk's Controls and Procedures

Controls and procedures in the County Clerk's office need improvement. The County Clerk did not appropriately bill entities for the costs of elections, failed to accurately report assessed valuations to the SAO and taxing entities, failed to accurately calculate reductions in the property tax levy for sales taxes collected, and did not have adequate receipting controls.

2.1 Election Billing

The County Clerk failed to accurately calculate estimated election costs and did not reconcile the estimated costs to actual costs and prepare revised bills or issue refunds as appropriate.



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Section 115.077.3, RSMo, requires the county clerk estimate the costs of the election and bill each entity with items on the ballot for its share of the estimated costs at least 5 weeks prior to an election. Section 115.077.4, RSMo, further provides that within 10 weeks after the election, the county clerk must calculate the actual costs of the election and bill (or refund) each entity the difference between the estimated and actual costs. Section 115.065, RSMo, indicates the share of costs billed to each entity is to be calculated as the share of registered voters of that entity to the total number of registered voters for all entities with items on the ballot.

When preparing the election bills prior to the election, the County Clerk does not calculate the estimated total costs and apply a percentage of registered voters to determine each taxing entity's bill. Instead, she multiplies the number of registered voters in each entity on the ballot by a fixed amount of 92.18435 cents. The County Clerk indicated she uses the same calculation used by the prior county clerk and does not know how the fixed amount was determined.

After the election, the County Clerk does not reconcile the amount billed to the actual costs of the election and bill (or refund) the taxing entity for the difference. The following table shows the estimated billings prepared by the County Clerk compared to actual costs for the 4 elections held in 2023 and 2024.

Election	Amount Billed	Actual Costs	Difference
April 2023	\$ 26,753	34,088	(7,335)
April 2024	39,827	38,171	1,656
August 2024	31,972	48,101	(16,129)
November 2024	16,871	46,453	(29,582)
Total			\$ (51,390)

The only jurisdiction the County Clerk billed actual costs to after the election was the State of Missouri for the November 2024 election. The County Clerk did not bill the state for the August 2024 election.¹ However, the actual costs billed to the state for the November 2024 election were not accurate. When preparing the state bill, the County Clerk reported the total costs of the election were \$37,974. The state was correctly charged a percentage of this based on the percentage of registered voters (approximately 47 percent). However, data maintained by the County Clerk indicates the actual final costs of the election were \$46,453. Had the County Clerk correctly reported the

¹ The April 2023 and April 2024 elections were municipal elections with no statewide issues on the ballot. Accordingly, no costs were due from the state, and no bills were sent.



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total costs to the state, the county could have obtained an additional \$4,017 of state reimbursements.

The County Clerk indicated that, except for the state, the county has never billed taxing entities for the balance of the actual cost of elections. The County Clerk did not know why this decision was originally made. She indicated the failure to bill the state for the August 2024 actual costs was an oversight. As a result of these issues, the county may have lost the opportunity to recoup election costs from taxing entities.

2.2 Assessed Valuation

The County Clerk reported incorrect assessed valuation totals for the 2024 tax year to the SAO and the taxing entities for all 39 property tax levies assessed by 24 taxing entities in the county.² As a result, the entities' calculations of the allowable tax rate ceilings may not be accurate.

The County Clerk made numerous errors when reporting the assessed valuations of each taxing jurisdiction. For example:

- For 1 jurisdiction, the County Clerk entered the assessed valuation of personal property in the jurisdiction as \$15.1 million instead of \$151.1 million. As a result, the jurisdiction's total assessed valuation was understated by \$136 million.
- For 2 entities, the County Clerk failed to include the value of state-assessed Railroad and Utility assets when entering the assessed valuations. As a result, the total assessed valuations were understated by \$9.9 million for one entity and \$353,000 for the other.
- The County Clerk reported preliminary assessed valuations for taxing entities as of June 26, 2024, and did not update these values for additional addition and abatement activity that occurred before the values were finalized in July 2024.

The County Clerk provided revised assessed valuations to some districts on August 26, 2024, after the July 20 deadline established by Section 137.245.3, RSMo; however, she did not update the certified amount with the SAO. The submission of multiple assessed valuations to the taxing districts may have caused further confusion as to which was accurate.

As a result of these errors, 3 districts levying 4 tax rates had assessed valuations overstated between \$953,000 and \$13.9 million, and 21 districts

² Individual taxing jurisdictions can issue multiple tax levies; for example the county may issue a levy for General Revenue and a separate levy for debt service.



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levying 35 tax rates had assessed valuations understated between \$2,500 and \$220 million.

Tax rate ceilings are determined based on the requirements of the Missouri Constitution, Article X, Section 22 (commonly referred to as the Hancock Amendment), and Section 137.073, RSMo. Using incorrect assessed valuations when calculating property tax rates may result in the county calculating a tax rate ceiling higher than allowed by state law. The County Clerk indicated she was unaware of the proper procedures required to report assessed valuations correctly.

2.3 Sales Tax Rollback

The County Clerk did not properly calculate property tax reductions; as a result the county may have collected excessive property taxes.

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

The property tax reductions were incorrect because the County Clerk did not accurately account for any difference between estimated and actual sales taxes collected for the preceding year and did not use correct current year-to-date collections to estimate current year collections. The County Clerk indicated she did not understand the proper procedures required to calculate the sales tax rollback. The failure to properly account for this difference can either further increase or decrease the property tax reduction required depending on whether more or less sales tax was actually received than what was estimated.

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

2.4 Receipting Controls

The County Clerk has not established proper receipt controls. The County Clerk receives payments for the purchase of plat books and maps, as well as for providing notary and copy services. The County Clerk's office collected approximately \$3,100 in these fees during the year ended December 31, 2023.

Our review of receipt slips during our March 27, 2024 cash count found that for 6 of the 8 receipts on hand, the receipt slip did not indicate the individual from whom the funds had been received. In addition, the method of payment was not indicated on 2 of the 8 receipt slips. As a result, the composition of receipts cannot be reconciled to the composition of deposits.



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Checks are not restrictively endorsed when received. Neither of the 2 checks on hand during the cash count were restrictively endorsed. The County Treasurer applies the restrictive endorsement following transmittal.

According to the County Clerk, staff were supposed to complete the receipt slips completely and a lack of supervisory review allowed the receipting issues to go undetected. Failure to implement adequate receipting and recording procedures increases the risk of loss, theft, or misuse of money received going undetected.

Recommendations

The County Clerk:

- 2.1 Begin performing reconciliations of estimated to actual election costs and billing entities (or issuing refunds) as appropriate. Additionally, the county should make efforts to resolve any errors from previous inaccurate billings.
- 2.2 Work with the County Commission, taxing entities, and the SAO to determine how to correct the assessed valuations. In addition, establish procedures to ensure assessed valuations are properly reported to the SAO and taxing entities in the future.
- 2.3 Work with the County Commission to properly calculate property tax rate reductions and determine if over collection of property taxes has occurred.
- 2.4 Ensure receipt slips are filled out completely, including payor and method of payment, and checks are restrictively endorsed upon receipt.

Auditee's Response

- 2.1 *The County Clerk put into place, beginning with the April 2025 municipal election, the correctly formatted spreadsheet for the estimated cost of elections. The estimates are then reconciled with the actual cost of elections, and the difference billed (or refunded) to the taxing entities. The County Clerk has decided it would not be fair to jurisdictions to request repayment for the county's errors that occurred in the past and has decided not to pursue collection of past under billings. The County Clerk will review any amounts that need refunded.*
- 2.2 *The spreadsheet for which the valuations had been calculated had incorrect formulas in it. When the errors were found, the valuations were corrected and sent out to the taxing entities.*



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- 2.3 *After learning about the rules surrounding the rollback, the County Clerk revised the spreadsheet and will use the corrected spreadsheet going forward.*
- 2.4 *The County Clerk has changed the policy on the petty cash receipts to include the name of the person paying instead of "plat book" or "notary." All checks are endorsed after receiving, and the correct box is checked for the payment type.*

3. Public Administrator's Annual Settlements

The Public Administrator does not always file annual settlements timely. The Public Administrator is the court-appointed personal representative for wards or decedent estates of the Circuit Court, Probate Division. The Public Administrator's office was responsible for the financial activity of 132 wards and estates as of December 31, 2023.

During our review of 12 haphazardly selected active cases with annual settlements due in 2023, we noted the Public Administrator did not timely file 10 settlements. Settlements for these cases were filed between 21 and 455 days after the due date. The Public Administrator indicated the office's high workload and low staffing caused the delayed settlements.

Sections 473.540 and 475.270, RSMo, require the Public Administrator to file an annual settlement with the court for each ward or estate. Timely filing of annual settlements is necessary for the court to properly oversee the administration of cases and reduce the possibility that errors, loss, theft, or misuse of funds will go undetected.

A similar condition was noted in our prior 2 audit reports.

Recommendation

The Public Administrator file annual settlements timely.

Auditee's Response

I understand that settlements are to be filed annually for every client/estate served by me in my capacity as Randolph County Public Administrator and the office I am elected to hold. In regard to the late and untimely filing of those settlements reflected in the audit, my response is that we will continue to strive to do what we can to keep the paperwork to the court caught up. The caseload in this office is overwhelming. The Office of Public Administrator is a county office, appointed to State of Missouri wards by State Courts. Unfortunately, until the State or the County is able to fund and staff my office appropriately, the paperwork will always come second to the people I serve, who are living and struggling with navigating the mental health system. The ever growing amount of paperwork is compounded by the ever growing number of cases appointed to our office for individuals with extreme mental and behavioral health issues. The National Guardianship Association recommends a ratio of 1 person for every 20 wards served. My office, even at old recommendations of 1 to 40 is still grossly understaffed. My office will



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continue to work to file the overdue settlements, as well as current and hope to have more staff to keep the caseload filings current with the results of this audit.

4. Sunshine Law

The County Commission did not always comply with the Sunshine Law for closed meetings. Closed meeting minutes were not adequate to document compliance with the Sunshine Law, included discussions of topics not allowed in closed meetings, and cited improper statutes for closing the meeting. Section 610.021, RSMo, authorizes public entities to conduct closed meetings when discussing certain specific topics. The County Commission entered into closed meetings 53 times from January 1, 2023, through September 25, 2024.

County officials could not provide minutes for two closed meetings of the County Commission, both held on June 7, 2024. The County Clerk could not identify why the minutes were not prepared. Minutes for 44 of the 53 closed sessions did not include sufficient detail to describe what was discussed in the closed session, therefore, the County Commission cannot demonstrate it only discussed allowable topics. Generally, the open meeting minutes indicated only a general reason for the closed meeting such as "legal" or "personnel" without citing a specific statutory provision allowing for the closure, and the closed meeting minutes only identified the individuals present and the votes to close and re-open the meetings. The closed meeting minutes generally did not identify any specific legal matter or personnel issue discussed.

In 2 instances, where the closed minutes did describe the specific topic of the discussion, the topic was not allowable under Section 610.021, RSMo. The Presiding Commissioner indicated he believed the Sunshine Law's exemption for discussions of personnel matters allowed these discussions to be closed.

- During the January 10, 2023, closed meeting, closed under what the meeting minutes refer to as "Statute #3," the commission voted to authorize a Cost of Living Adjustment (COLA) for county employees. Section 610.021(3), RSMo, allows for meetings to be closed to discuss, "Hiring, firing, disciplining or promoting of particular employees by a public governmental body when personal information about the employee is discussed or recorded." Discussion of a COLA for all county employees is not an allowable reason to close the meeting.
- During the June 26, 2024, closed meeting, closed under what the meeting minutes refer to as "#1 Legal," the Commission approved an agreement with a county municipality to authorize a position for a joint employee. Section 610.021(1), RSMo, authorizes discussions regarding "Legal actions, causes of action or litigation involving a public governmental body." No section of the law allows for discussions with other



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governmental bodies about the creation of an employment position to be closed.

Additionally, minutes did not always include the correct citation of the statute allowing for a closed meeting. The meetings of March 26, 2024, and May 14, 2024, both of which the open minutes document as being closed for "#1 Legal," were meetings between the county commission and auditors, which should have cited Section 610.021(17), RSMo.³ Neither meeting's minutes document the individuals present other than the commission and staff, nor do the minutes document that the conversations were related to an audit, only that the County Commission entered and exited a closed session.

Section 610.020.7, RSMo, requires minutes of open and closed meetings be taken and retained by the public governmental body. Section 610.022, RSMo, requires public bodies to announce the specific reasons allowed by law for going into a closed session and to enter the reason into the minutes. This section also limits discussion topics and actions in closed meetings to only those specifically announced prior to closure. Additionally, without sufficiently detailed meeting minutes it is unclear if all of the discussions were appropriate for closed meetings.

The County Clerk indicated the Commission believes minutes need to include only enough information to identify the purpose of the closed meeting, and do not need to be overly detailed. However, without detailed minutes, the county cannot effectively demonstrate compliance with the Sunshine Law and are not operating in a transparent manner as intended by the Sunshine Law.

Failure to adequately document and retain the proceedings of meetings, or discussing impermissible topics in closed meetings, limits the usefulness of minutes and limits the public's ability to know and understand decisions.

Recommendation

The County Commission ensure meeting minutes are prepared and retained for all closed meetings; closed meeting minutes are sufficiently detailed and cite the appropriate provision for closing meetings; and discussions in closed meetings are limited to only those specific reasons cited for closing the meeting.

Auditee's Response

The County Commission agrees to follow Chapter 610, RSMo, and the provisions thereof for closed meetings to ensure proper transparency.

³ In August 2024, this subsection changed to Section 610.021(18), RSMo, with the enactment of House Bill 2111.



5. Sheriff's Compensation

The County Commission authorized mid-term salary increases to the Sheriff totaling \$42,804 as of December 2024, in violation of constitutional provisions and state law. The Sheriff took office in 2021 at the salary level approved by the Randolph County Salary Commission. The Sheriff's monthly gross pay, the amount approved by the County Commission, and the amount allowed by statute are detailed in Appendix A.

Constitution violation

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 in 20 percent increments annually over a 5-year period. However, the Missouri Constitution, Article VII, Section 13, 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 increase to the Sheriff's salary should be effective only for any Sheriff elected and sworn into office after the new salary schedule was authorized.

According to the County Clerk, the County Commission believed it was required to increase the Sheriff's salary due to the change in state law. The County Commission did not seek a written legal opinion on this matter; however, the County Clerk did discuss the issue with an attorney and the issue of a mid-term salary increase was mentioned.

Improper calculation

In addition to being unconstitutional, the salary increases given to the Sheriff were not calculated in accordance with state law. As a result, the Sheriff received \$22,343 in excess compensation.⁴

Because the salary increase was greater than \$10,000, the amount should have been paid in 5 annual installments. However, the County Commission increased the rate of pay for the sheriff 6 times between March 2022 and July 2024 as detailed in Appendix A.

The county did not use a consistent method to determine the amount of the raises. For the March 2022 increase, the county provided two sets of

⁴ This amount is included in the \$42,804 of total unconstitutional salary payments.



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Management Advisory Report - State Auditor's Findings

calculations, both of which contained errors, as well as a page of County Commission meeting minutes (without calculations) setting a third salary less than half of the Sheriff's then-current salary. The raise actually provided was the highest of the three. The county cannot provide documentation to support the August 2022 and January 2023 raise calculations. The July 2023 increase is 20 percent of the difference between the Sheriff's then salary and the statutory wage base (60 percent of an associate circuit judge's salary). The January 2024 and July 2024 increases are each 20 percent of the total statutory wage base instead of 20 percent of the difference between the Sheriff's salary and the wage base. As a cumulative result of these actions, as of December 2024, the Sheriff was paid an annual salary of \$117,031, which exceeds the statutory salary of \$87,257, by almost \$30,000.

A new Sheriff took office in January 2025, following the November 2024 election. According to county payroll staff, the new Sheriff continues to be paid a salary of \$117,031 per year. While the new Sheriff is allowed to be paid at a higher rate than the former sheriff due to the start of the new term of office, this salary exceeds the \$98,040 (60 percent of an associate circuit judge's salary) maximum allowed by statute by \$18,991.

Recommendation

The County Commission ensure the Sheriff's salary complies with statutory and constitutional provisions including reducing the current Sheriff's salary as needed and consider various methods for possible recoupment of any mid-term or erroneous salary increases already paid.

Auditee's Response

The County Commission will ensure it follows state statute and constitutional provisions for the salary of the Sheriff. The County Commission will research possible recoupment needed with the advice of the county's legal counsel.

6. 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.⁵

⁵ Missouri Secretary of State Records Services Division, *Electronic Communications Records Guidelines for Missouri Government*, May 14, 2019, is available at



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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 Presiding Commissioner stated they were unaware of the record retention guidelines related to electronic communications.

Recommendation

The County Commission work with the 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 Commission agrees with the recommendation of this finding. The County Commission will research and adopt an electronic communication policy to ensure the recommendation is met.

Randolph County

Organization and Statistical Information

Randolph County is a county-organized, third-class county. The county seat is Huntsville. The county's population was 24,716 in 2020, according to the U.S. Census Bureau.

Randolph 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 78 full-time employees and 11 part-time employees on December 31, 2023.

County operations also include the Senate Bill 40 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
Sid Conklin, Presiding Commissioner	\$	43,676
John Hobbs, Associate Commissioner		38,864
John Tracy, Associate Commissioner		38,864
Mark Price, Recorder of Deeds		63,304
Terri Maddox, County Clerk		63,304
Stephanie Luntsford, Prosecuting Attorney		153,125
Aaron K. Wilson, Sheriff		76,796
Kyle Mayo, County Treasurer		63,304
Charlie Peel, County Coroner		22,079
Mary Jo Colley, Public Administrator		61,204
Michelle Lee, County Collector, year ended February 29,	63,831	
J. Kevin Stone, County Assessor, year ended August 31,		60,232

Financing Arrangements

The county entered into a lease-purchase agreement with Commerce Bank, N.A. (the trustee) on April 9, 2015 (Series 2015). The terms of the agreement called for the trustee to sell lease certificates of participation totaling \$6,910,000 to provide funding for the construction of a new administrative building to be connected to the justice center. In May 2020, the county issued \$4,280,000 of certificates of participation (Series 2020) for the purpose of refunding Series 2015. The certificates are to be paid off in full with interest



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Organization and Statistical Information

in 2027. The payments are made with the revenue generated from the county's capital improvement sales tax, approved by voters on April 8, 2014, and in effect until 2027. The remaining principal and interest due on the certificates at December 31, 2023, was \$2,480,000 and \$97,000, respectively.

Appendix

Randolph County
 Sheriff's Salary Overpayments
 January 2022 through December 2024

Month	Actual Pay	County		Calculation Error (C)	Constitutional Error (D)
		Approved Pay (A)	Statutory Pay (B)		
January 2022	\$ 5,377.00	5,645.85	5,769.72	(392.72)	(268.85)
February 2022	5,377.00	5,645.85	5,769.72	(392.72)	(268.85)
March 2022 (E)	6,817.51	5,645.85	5,769.72	1,047.79	1,171.66
April 2022	5,857.17	5,645.85	5,769.72	87.45	211.32
May 2022	5,857.17	5,645.85	5,769.72	87.45	211.32
June 2022	5,857.17	5,645.85	5,769.72	87.45	211.32
July 2022	5,857.17	5,645.85	5,769.72	87.45	211.32
August 2022 (F)	6,114.89	5,645.85	5,769.72	345.17	469.04
September 2022	5,986.03	5,645.85	5,769.72	216.31	340.18
October 2022	5,986.03	5,645.85	5,769.72	216.31	340.18
November 2022	5,986.03	5,645.85	5,769.72	216.31	340.18
December 2022	5,986.03	5,645.85	5,769.72	216.31	340.18
Total 2022	71,059.20	67,750.20	69,236.64	1,822.56	3,309.00
January 2023	6,242.86	5,928.14	6,462.53	(219.67)	314.72
February 2023	6,242.86	5,928.14	6,462.53	(219.67)	314.72
March 2023	6,242.86	5,928.14	6,462.53	(219.67)	314.72
April 2023	6,242.86	5,928.14	6,462.53	(219.67)	314.72
May 2023	6,242.86	5,928.14	6,462.53	(219.67)	314.72
June 2023	6,242.86	5,928.14	6,462.53	(219.67)	314.72
July 2023	6,556.43	5,928.14	6,462.53	93.90	628.29
August 2023	6,556.43	5,928.14	6,462.53	93.90	628.29
September 2023	6,556.43	5,928.14	6,462.53	93.90	628.29
October 2023	6,556.43	5,928.14	6,462.53	93.90	628.29
November 2023	6,556.43	5,928.14	6,462.53	93.90	628.29
December 2023	6,556.43	5,928.14	6,462.53	93.90	628.29
Total 2023	76,795.74	71,137.68	77,550.36	(754.62)	5,658.06

Appendix

Randolph County
 Sheriff's Salary Overpayments
 January 2022 through December 2024

Month	Actual Pay	County		Calculation Error (C)	Constitutional Error (D)
		Approved Pay (A)	Statutory Pay (B)		
January 2024 (G)	9,423.73	6,224.55	7,271.44	2,152.29	3,199.18
February 2024	8,118.57	6,224.55	7,271.44	847.13	1,894.02
March 2024	8,118.57	6,224.55	7,271.44	847.13	1,894.02
April 2024	8,118.57	6,224.55	7,271.44	847.13	1,894.02
May 2024	8,118.57	6,224.55	7,271.44	847.13	1,894.02
June 2024	8,118.57	6,224.55	7,271.44	847.13	1,894.02
July 2024	9,752.57	6,224.55	7,271.44	2,481.13	3,528.02
August 2024	9,752.57	6,224.55	7,271.44	2,481.13	3,528.02
September 2024	9,752.57	6,224.55	7,271.44	2,481.13	3,528.02
October 2024	9,752.57	6,224.55	7,271.44	2,481.13	3,528.02
November 2024	9,752.57	6,224.55	7,271.44	2,481.13	3,528.02
December 2024	9,752.57	6,224.55	7,271.44	2,481.13	3,528.02
Total 2024	108,532.00	74,694.60	87,257.28	21,274.72	33,837.40
Total	\$ 256,386.94	213,582.48	234,044.28	22,342.66	42,804.46

- (A) County Approved Pay includes a 5 percent COLA increase per year as approved by the County Commission.
- (B) Statutory Pay is the amount to be paid based on statutory language and includes increases each year by 20 percent of the difference between the Sheriff's salary and 60 percent of the salary of an Associate Circuit Judge.
- (C) Calculation Error is the difference between the Sheriff's Actual Pay and the Statutory Pay and represents overpayments caused by inaccurate calculations of pay rates by the county. This amount is included in the Constitutional Error.
- (D) Constitutional Error is the difference between the Actual Pay and the County Approved Pay and represents the total unconstitutional mid-term salary increase.
- (E) This actual payment includes a pay raise backdated to January 2022.
- (F) This actual payment includes a pay raise backdated to July 2022.
- (G) This actual payment includes a second check for \$1,305.16 listed as a "Correction payment." The County Clerk cannot identify what was corrected.