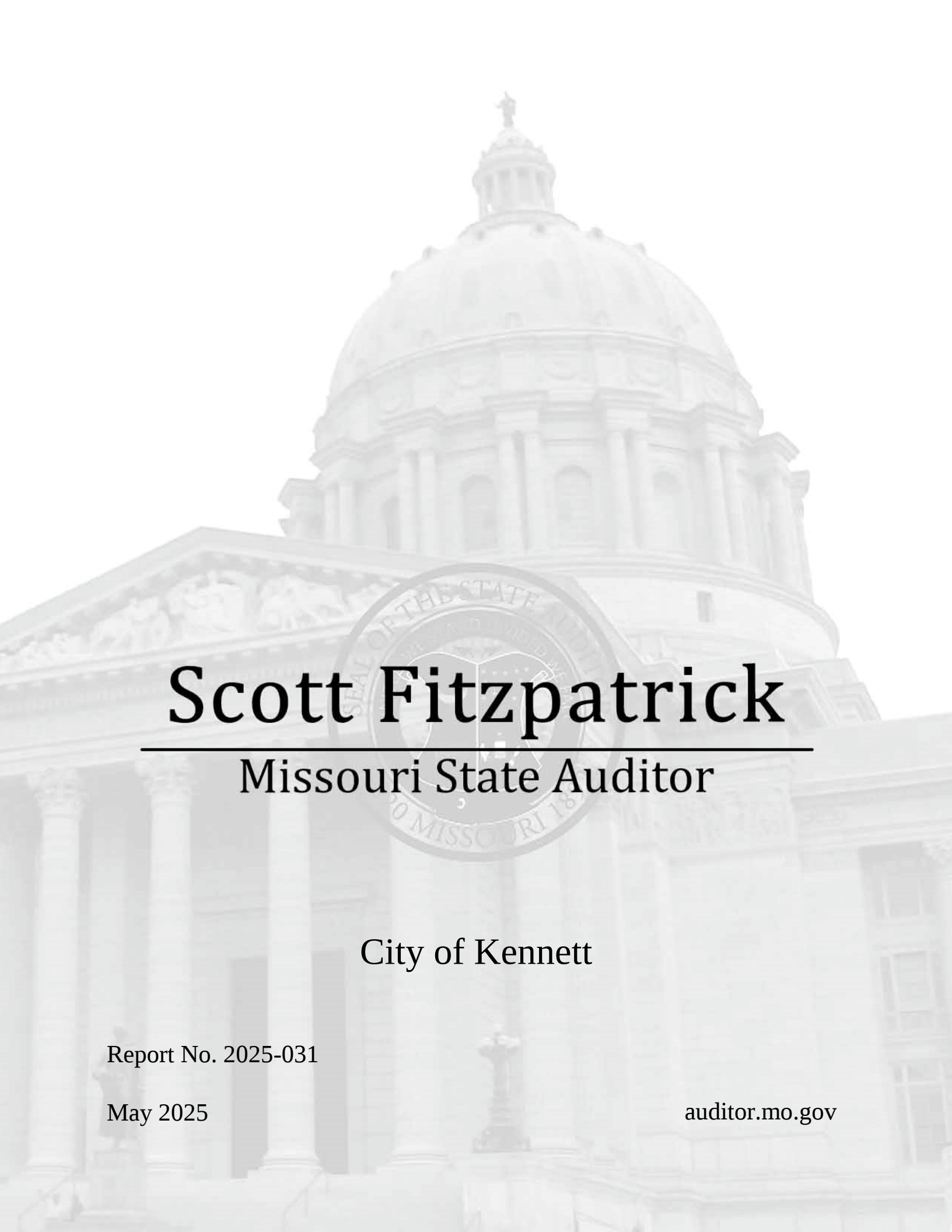




Scott Fitzpatrick

Missouri State Auditor

City of Kennett

Report No. 2025-031

May 2025

auditor.mo.gov



Scott Fitzpatrick
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the City of Kennett

Misappropriated Money	From January 1, 2020, through March 8, 2022, money totaling at least \$79,281 was misappropriated from the city. During this time, the Deputy Clerk used a city credit card to make approximately \$11,800 in personal purchases, paid herself and her husband over \$61,700 they were not entitled to receive, paid herself for unearned or already-used vacation leave valued at over \$3,000, and did not pay for approximately \$2,700 in employee benefits she received. Additional payments to the Deputy Clerk and her husband totaling approximately \$17,300 may also be improper.
Oversight, Related Parties, and Ordinances	The City Council and the City Clerk did not adequately oversee or segregate the duties of the various financial accounting functions performed by the Deputy Clerk, including payroll, purchasing, and disbursements. The Deputy Clerk was responsible for the entire payroll process for city employees, including herself and her husband, with little or no oversight. This included entering hours worked, leave used, pay rates, and withholdings and deductions. The Deputy Clerk was able to process numerous disbursements to herself and her husband, as well as record all of the transactions on her city-issued Walmart credit card in the accounting system without any approval. As a result, city money was not handled and accounted for properly. The City Council did not review lists of bills, bank and credit card statements, payroll, or other financial information, at City Council meetings. The City Council did not adequately monitor city activities for related parties and conflicts of interest and did not have a city policy or ordinance to adequately address such instances. The Deputy Clerk processed payroll and other payments for herself, her husband, and her ex-sister-in-law with little to no oversight. City ordinance and personnel policies are not complete and do not reflect some current city practices. The city does not have an ordinance or personnel policy establishing guidelines for city employees holding multiple positions within the city simultaneously.
Payroll and Related Matters	Inaccurate and missing payroll records allowed improper payroll overpayments to go undetected. The Deputy Clerk's timesheets were not accurate and were not always prepared and retained as required by law. During sworn testimony, the Deputy Clerk indicated she worked approximately 20 hours of overtime per week for the fire department. However, her timesheets showed up to 49 hours of overtime work in a week, and are likely inaccurate. City officials did not reconcile leave records, which allowed excess leave to go undetected. For example, the Deputy Clerk's manual leave record for 2020 did not agree with leave recorded in the accounting system, and the city could not provide the Deputy Clerk's paper leave records for 2021 and 2022. The Deputy Clerk's personnel file did not contain adequate documentation of changes in her rate of pay during her employment. In addition, City Council meeting minutes did not document approval for, and her personnel file did not include documentation of, the Deputy Clerk's work for the fire department.
Disbursements	City officials allowed numerous questionable and/or unnecessary purchases to occur, and the city does not have any guidance or policy regarding the use of city funds to purchase food, gifts, and other items. City officials did not ensure staff submitted supporting documentation for some purchases,

including purchase orders and receipt slips or invoices, prior to processing disbursements for payment as required by city code. City officials did not review credit card statements or related supporting documentation prior to payment and instead set the credit card accounts, including the city Walmart credit card, to be paid automatically, which allowed improper charges to occur and go undetected.

Sunshine Law	The City Council did not always comply with the Sunshine Law or sufficiently document discussions to demonstrate Sunshine Law compliance. The City Council discussed and voted on some items in closed meetings that were not allowable under the Sunshine Law. Some meeting minutes included little or no description of the topics discussed and the information in closed meeting minutes was insufficient to ensure topics discussed were allowable.
Electronic Data Security	The City Clerk did not establish adequate password controls to reduce the risk of unauthorized access to city computers and data. The City Clerk's office did not have security controls in place to lock computers after a specified number of incorrect logon attempts. As a result, city records were not adequately protected and were susceptible to unauthorized access or loss of data.
Electronic Communications	City personnel do not follow city code or Missouri Secretary of State guidance regarding retention of electronic communication sent via text messages. City officials indicated they did not forward text messages related to city business to their office computer or the city custodian of records as required.

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.

City of Kennett

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SCOTT FITZPATRICK
MISSOURI STATE AUDITOR

To the Honorable Mayor
and
Members of the City Council
City of Kennett, Missouri

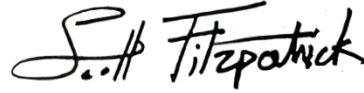
We have audited certain operations of the City of Kennett as they relate to the city's finances in fulfillment of our duties under Chapter 29, RSMo. Due to concerns regarding misappropriated money, the State Auditor initiated the audit with the approval of the City Council. The scope of our audit included, but was not necessarily limited to, the period January 1, 2020, through March 8, 2022. The objectives of our audit were to:

1. Evaluate the City of Kennett's internal controls over significant management and financial functions, as they relate to any missing or misappropriated money.
2. Evaluate the City of Kennett for compliance with certain legal provisions, as they relate to any missing or misappropriated money.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions, as they relate to any missing or misappropriated money.
4. Determine the extent of money misappropriated and/or missing, if any.

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 city's management and was not subjected to the procedures applied in our audit of the city.

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) money misappropriated from the city totaling at least \$79,281. The accompanying Management Advisory Report presents our findings arising from our audit of the City of Kennett.

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

Scott Fitzpatrick
State Auditor

City of Kennett

Introduction

Background

Leslie (Tefft) Osorio, began employment with the city on July 14, 2016, as a part-time dispatcher. She began working full time as a dispatcher on January 9, 2017, and then as Deputy City Clerk, on June 5, 2018, and held that position until she resigned on March 8, 2022. She also performed part-time work with the fire department, which included emergency management. The Deputy Clerk's husband, Carlos Osorio, also performed part-time work for the fire department. The former Deputy City Clerk is referred to as the Deputy Clerk, and her husband is referred to as the Deputy Clerk's husband, throughout the remainder of this report.

The Deputy Clerk was primarily responsible for the following city financial functions and records:

- Payroll - The Deputy Clerk prepared and processed payroll for all city departments,¹ maintained timesheet records, and prepared and processed disbursements for employee allowances, reimbursements, and travel costs.
- Disbursements - The Deputy Clerk received invoices for payment, prepared and disbursed checks, and maintained supporting documentation. The Deputy Clerk was authorized to sign checks when the City Clerk was unavailable.
- Accounting and reporting - The Deputy Clerk maintained city accounting system records for payroll and all other disbursements, transferred money between bank accounts, reconciled bank statements, and prepared reports detailing payroll. The Deputy Clerk provided these reports to the City Clerk to use for reporting employees earnings for retirement purposes.

Investigation and audit

In March 2022, the State Auditor's Office (SAO) Whistleblower Hotline received concerns that the Deputy Clerk paid herself more than allowed. Shortly thereafter, the city contacted the Missouri State Highway Patrol, the Prosecuting Attorney, and the SAO to help review documents related to various overpayments. The SAO conducted an initial review of these matters, under Section 29.221, RSMo. After review of the documentation and the communications provided, the SAO determined further investigation was warranted.

On September 6, 2022, the City Council passed an ordinance formally requesting and authorizing an audit by the SAO. The SAO subsequently agreed to conduct the audit. The SAO began the audit in December 2023. The

¹ City departments include the General Administration, Animal Services, Emergency Services (Fire, Police, and 911 Communications), Parks and Recreation, and Street Departments. City utilities are operated by City Light, Gas, and Water (CLGW), which is a separate entity.



City of Kennett Introduction

SAO provided information to law enforcement in May 2024 and February 2025. On February 14, 2025, the Deputy Clerk was charged with a Class C Felony of stealing over \$25,000 or more based on the information provided by the SAO. The case is ongoing.

Scope and Methodology

The scope of this audit included, but was not necessarily limited to, the period January 1, 2020, through March 8, 2022, which comprises the approximate time the Deputy Clerk was solely responsible for the city's accounting functions. The city's fiscal year is July 1 through June 30.

Our methodology included reviewing written policies and procedures, financial records, and other pertinent documents; gathering information regarding payroll, disbursements, purchasing, and user access by interviewing various current and past personnel of the city; and analyzing records including timesheets and payroll, bank, and other records.

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 assessed the risk that illegal acts, including fraud, and violations of 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 performed the following procedures to evaluate (1) the city's internal control system, as it relates to any missing and/or misappropriated money; (2) the city's compliance with city and statutory requirements, as they relate to any missing and/or misappropriated money; and (3) the economy and efficiency of certain management practices and procedures, as they relate to any missing and/or misappropriated money:

- We reviewed meeting minutes, applicable city ordinances, and written policies and procedures.
- We reviewed the 2016 and 2020 employee handbooks and select personnel files and records.
- We took sworn testimony during a recorded interview of the Deputy Clerk on May 16, 2024. The SAO issued a subpoena to the Deputy Clerk to compel her to produce records and documents related to her testimony. See Appendix A.



City of Kennett Introduction

- We recorded interviews with the former and current Mayor,² former and current City Council members, the former and current Fire Chiefs, the City Clerk, and numerous city employees. We also requested copies of any city records they possessed that supported their statements.

To determine the extent of money missing and/or misappropriated, if any, we performed the following procedures:

- We compiled and analyzed the payroll data of the Deputy Clerk and her husband using paystubs and timesheets for all pay periods during our audit period. We scheduled the pay date, pay period, number of hours, rate of pay, and total amount paid for each period for the Deputy Clerk and her husband. We used information from her husband's timesheets in conjunction with his pay stubs to calculate how many hours he actually worked and what he should have been paid. If no timesheet was provided we used the hours recorded on the pay stubs. In addition, we calculated his pay based on approved pay rates because city officials indicated the hourly rate shown on the pay stubs was higher than what was approved.
- We compiled and analyzed vacation leave records for the Deputy Clerk for all pay periods during our audit period. We scheduled the vacation leave indicated on the pay stubs (amount recorded in the accounting system) and compared those hours to the cumulative vacation leave balances at the time the leave was taken (80 hours for 2020 and 2021, and 120 hours for 2022, as allowed by city policy).
- We reviewed records from the city detailing the amount that should have been deducted from the Deputy Clerk's paychecks for benefits during the audit period and verified the information against supporting documentation. We then scheduled any payments deducted using documentation provided by the city and compared the amounts deducted to the amounts that should have been deducted.
- We reviewed all City of Kennett payments deposited into the Deputy Clerk and her husband's joint bank account, compared the deposits to payroll records, and reviewed the non-payroll payments for appropriateness.
- We requested all transaction detail from the company for any purchases made using the Deputy Clerk's city-issued Walmart credit card. In addition, we requested any documentation maintained by the city related to the Deputy Clerk's purchases. We analyzed the purchases and

² Officials were current as of the date of the interview in 2024. See Organization and Statistical Information section for a list of officials during the audit period and subsequent officeholders.



City of Kennett Introduction

supporting documentation to determine if the items had a city purpose or appeared to be for personal use. We then interviewed the Deputy Clerk and other city personnel regarding the purchases to further determine if purchases were appropriate.

City of Kennett

Management Advisory Report

State Auditor's Findings

1. Misappropriated Money

From January 1, 2020, through March 8, 2022, money totaling at least \$79,281³ was misappropriated from the city. During this time, the Deputy Clerk used a city credit card to make approximately \$11,800 in personal purchases, paid herself and her husband over \$61,700 they were not entitled to receive, paid herself for unearned or already-used vacation leave valued at over \$3,000, and did not pay for approximately \$2,700 in employee benefits she received. Additional payments to the Deputy Clerk and her husband totaling approximately \$17,300 may also be improper. When asked about repaying any misappropriated amounts, the Deputy Clerk said that she was willing to repay money to the city. During her sworn testimony she said, "I want to pay back anything that I . . . , I'm willing to do that. Like, I, even if it takes me 10 years to pay it back."

The following table provides a summary of the amounts misappropriated and identifies the appendix in which specific details are reported.

	Year Ended December 31,		January 1 Through March 8,	
	2020	2021	2022	Total
Improper and questionable purchases (Appendix B)	\$ 3,955	7,233	611	11,799
Payroll overpayments to Deputy Clerk (Appendix C)	7,221	40,603	3,116	50,940
Payroll overpayments to Deputy Clerk's husband (Appendix C)	69	4,010	35	4,114
Unsupported and unallowed expense payments to Deputy Clerk (Appendix D)	200	4,209	559	4,968
Unsupported and unallowed expense payments to Deputy Clerk's husband (Appendix D)	514	1,188	0	1,702
Vacation leave overpayments	1,568	502	1,003	3,073
Benefit amounts not deducted from Deputy Clerk's paycheck (Appendix E)	(39)	2,111	613	2,685
Total	\$ 13,488	59,856	5,937	79,281

1.1 Improper and questionable purchases

The Deputy Clerk made personal and questionable purchases totaling \$11,799, using her city-issued Walmart credit card. The Deputy Clerk admitted/agreed items totaling \$3,747 were personal in nature and could not provide a plausible city purpose for additional items totaling \$8,052. The improper purchases included large quantities of food items, clothing, home decor items, personal care items, toys, games, and alcohol. Detailed

³ Amounts presented in the report are rounded to the nearest dollar, whereas amounts presented in the appendices are not rounded.



City of Kennett
Management Advisory Report - State Auditor's Findings

transaction information for items identified as improper or questionable are listed in Appendix B.

The Deputy Clerk entered and approved all purchases in the accounting system for all city-issued Walmart credit cards, including her own. She purchased items totaling approximately \$16,000 with her Walmart card during our audit period. We considered purchases improper based on the nature of the purchase, information provided by the City Clerk, and testimony provided by the Deputy Clerk. Our assessment was based on the existence of a receipt slip or other supporting documentation, whether these items could be for home or city use, the Deputy Clerk's responses, and auditor judgement. We also interviewed 16 city personnel regarding items their departments used, whether the Deputy Clerk purchased items for their departments, and whether there was any possible city use for specific items that appeared to be for personal use. The results of our assessment by year are totaled and listed in the following table.

	Year Ended December 31,		January 1 Through March 8,	
	2020	2021	2022	Total
Improper Purchases				
Admitted To	\$ 1,129	2,344	274	3,747
Items for Personal				
Use	2,057	3,177	337	5,571
Other Questionable				
Purchases	769	1,712	0	2,481
Total	\$ 3,955	7,233	611	11,799

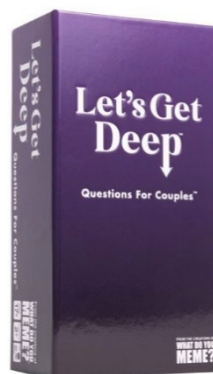
Items the Deputy Clerk admitted to being personal included clothing, such as, a "Santa Gangsta" men's fleece sweatshirt, socks, and t-shirts, along with a Powerpuff Girls™ shirt and other children's clothing that the Deputy Clerk indicated were purchased for her daughter. In addition, she identified personal items, including conditioner, dry shampoo, feminine wash, a hair brush, cotton swabs, lotion, pregnancy tests, an ovulation kit, body wash, cosmetics, razors, medications such as Benadryl™ and Tylenol™, and household items including 2 bedframes, a spice rack, rugs, light bulbs, cleaning supplies, 2 nightstands, a smart TV, and games. Food items she identified included soda, muffins, pizza, chips, cakes, sour cream, lettuce, refried beans, cookies, candy, and various other items. The following images, obtained from Walmart's website, show the nightstands and television purchased.



City of Kennett Management Advisory Report - State Auditor's Findings



The Deputy Clerk could not provide an explanation for the purpose or provide a city use for various other items that appear personal in nature. These items included: an electric wax warmer, a push lawn mower, rugs, sheets, a bookcase, pillows and pillowcases, a Crock-Pot® slow cooker, bath towels, a Sharper Image® percussion massager, Adirondack chairs, curtains, fragranced wax cubes, dominos, card games, dice, personal lubricant, games including a "Let's Get Deep" intimacy game for couples and Scattergories™, a knife block set, a Kitchenaid® deluxe stand mixer, My Little Pony™ toys, girls tights, and a Better Homes and Gardens® fake fireplace. The following images, obtained from Walmart's website, show the games purchased.



Items considered to be for personal use also included a significant number of grocery items in sizes and quantities consistent with personal or family use, including: Malibu® rum, crackers, cream cheese, Cheerios™ cereal, baby carrots, ribeye steak, Snickers® bars, milk, cans of soup and ravioli, bread, boneless wings, potato wedges, mini donuts, animal crackers, Cheetos®, bean dip, popcorn, mixed nuts, Easy Cheese™, Powerade® drinks, popsicles, chicken broth, evaporated milk, a cake mix and frosting, and various other items.

Additionally, some items that the Deputy Clerk identified as being for city use may have been for personal use. For example, on March 30, 2021, a unicorn cake, mermaid candle, and purple glitter "5" candle were purchased using the Deputy Clerk's city Walmart credit card for \$16.94. The Deputy



City of Kennett Management Advisory Report - State Auditor's Findings

Clerk identified the items as being for city purposes, and indicated that she thought the items had been purchased as a joke for the birthday of one of the dispatchers, but that she did not know if the dispatcher would remember the cake if asked about it. However, the Deputy Clerk's daughter turned 5 that March, the Deputy Clerk identified other mermaid- and unicorn-themed items as being personal purchases, and at least 1 city official indicated she did not remember such a cake being purchased for any of the dispatchers. Therefore the unicorn cake, mermaid candle, and "5" candle may have been for personal purposes. The following image, obtained based on the information provided by Walmart, shows a cake similar to what was purchased.



1.2 Payroll, Reimbursement, and Allowance Payments

The Deputy Clerk overpaid herself and her husband at least \$61,700 from January 1, 2020, through March 8, 2022, by paying for time they did not work and unauthorized stipends, paying at higher pay rates than allowed, and paying improper allowances and reimbursements. Additional amounts may also have been misappropriated based on city employee testimony.

Unallowed overtime based on 20 hours of overtime a week

The Deputy Clerk paid herself \$35,440 for 783 hours of unallowed overtime. For example, during 2021, the Deputy Clerk averaged 33 hours of overtime per week for her additional duties with the fire department when she was only supposed to work 20 overtime hours per week for this work, according to her own testimony. In some weeks she claimed as many as 49 hours of overtime in addition to her 40-hour work week. City officials could not verify that all of these hours were actually worked and it does not appear reasonable she could regularly work this many hours.

We questioned the difference between the hours she was paid and the hours she was authorized to work. We calculated her authorized total weekly pay as 40 hours at her regular hourly rate and 20 hours at the overtime hourly rate (time and a half). We adjusted the amount if her pay stub indicated she worked less than 60 hours in a week and considered the first 40 hours to be at her regular pay rate and any additional hours at the overtime rate. See Appendix C for a complete list of all payroll amounts and overtime the Deputy Clerk paid herself during our audit period, including the unallowed overtime based on the 20 hours maximum allowed per week.



City of Kennett
Management Advisory Report - State Auditor's Findings

Further, a review of her Walmart credit card activity and her time records indicate she was making the personal purchases discussed in section 1.1 or was sick when she claimed she worked. For example, on October 9, 2020, at 2:55 p.m. she made a \$206 purchase using her Walmart credit card in Jonesboro, AR, which is 55 miles from Kennett. She admitted the items purchased, including a bedframe, rug, and other housewares were personal in nature during her recorded testimony. Her timesheet for that day indicates she worked from 8 a.m. until 10 p.m. with an hour lunch from 12 p.m. until 1 p.m., a total of 13 hours. In another instance, in March 2021, she made a \$366 purchase at the Jackson, TN Walmart (89 miles from Kennett) using her city-issued card at 8:11 p.m. The purchased items included cleaning supplies and a percussion massager that appear personal in nature. The Deputy Clerk's timesheet indicates she worked from 8 a.m. to 10 p.m., 14 hours, that same day.

Time records also show in March 2021, the Deputy Clerk recorded hours worked, but her husband's timesheet include notations of "wife sick" and "wife" as the reasons he did not work. Overall, the Deputy Clerk's pay stub indicated she worked 135 hours, including 55 hours of overtime during this pay period. The following images show the Deputy Clerk's and her husband's time for one of the two weeks included in the pay period. The red boxes show days when the Deputy Clerk claimed she worked at least some hours when her husband's records show she was sick.

Deputy Clerk's timesheet:

PAYROLL TIME PERIOD:		3/3/2021	TO	3/9/2021
	TIME IN	TIME OUT	# HRS.	EXPLANATION (IF NEEDED)
WEDNESDAY	8:00 AM	8:00 PM	12	8 SICK AND EMPG PAPERWORK
THURSDAY	8:00 AM	5:00 PM	8	SICK
FRIDAY	8:00 AM	10:00 PM	12	WEBINAR AND FINANCIALS FOR AIRPORT/P&P
SATURDAY			8	FEMA REQUIRED CLASS
SUNDAY			8	FEMA REQUIRED CLASS
MONDAY	8:00 AM	5:00 PM	8	4 HOURS SICK
TUESDAY	8:00 AM	10:00 PM	13	8 SICK/PAYABLES
TOTAL SECOND WEEK			69	



City of Kennett
Management Advisory Report - State Auditor's Findings

Husband's timesheet:

PAYROLL TIME PERIOD:	08-03-21	TO	08-09-21	
	TIME IN	TIME OUT	# HRS.	EXPLANATION (IF NEEDED)
WEDNESDAY	OFF		0	Wife
THURSDAY	OFF		0	Wife
FRIDAY	OFF		0	Wife
SATURDAY				
SUNDAY				
MONDAY	7	10	3	Wife
TUESDAY	OFF			Wife
TOTAL SECOND WEEK			3	

Unallowed overtime based on 15 hours of overtime a week The Deputy Clerk may have paid herself additional unallowed overtime totaling \$15,186. During a recorded interview, the former Fire Chief indicated the Deputy Clerk should have only worked a maximum of 15 hours per week for the fire department. Because this was not documented, and to be conservative, we calculated a potential additional misappropriated amount based on this, but did not include the amount in the total amount considered misappropriated. If the Deputy Clerk was only allowed 15 hours of overtime, an additional \$15,186 would be considered unallowed. See Appendix C for a complete list of all payroll amounts and overtime the Deputy Clerk paid herself during our audit period, including the potential additional unallowed overtime if only 15 hours was allowed per week.

Stipend payments The Deputy Clerk paid herself \$15,500 in improper stipends during the audit period. The stipend payments ranged from \$150 to \$500 per pay period. According to the former Fire Chief's recorded testimony, the Deputy Clerk was not entitled to a stipend because she earned overtime for her fire department work. Only 2 positions were approved for a stipend for fire department work, neither of which was the Deputy Clerk position.

Payroll overpayments to Deputy Clerk's husband The Deputy Clerk improperly paid her husband a total of \$4,114. The Deputy Clerk was responsible for entering her husband's payroll information into the accounting system. When doing this, she entered more hours than what he was approved to work and/or a higher rate of pay than was approved. The higher rates of pay occurred from January 28, 2021, through January 13, 2022. The following table shows the difference between what the Deputy Clerk's husband was paid and what he earned by year. See Appendix C for all payroll overpayments that the Deputy Clerk paid her husband during our audit period.



City of Kennett
Management Advisory Report - State Auditor's Findings

	Year Ended December 31,		January 1 Through March 8,	
	2020	2021	2022	Total
Amount Paid	\$ 6,302	15,227	162	21,691
Amount Earned	6,233	11,217	127	17,577
Total Difference	\$ 69	4,010	35	4,114

Additional questionable hours paid by the Deputy Clerk to her husband During our review of the timesheets, and after discussions with the current Fire Chief (formerly the Assistant Fire Chief), we noted inconsistencies between the documented hours worked and time records that could indicate additional overpayments totaling \$2,156. Because we could not verify if her husband worked this time, and to be conservative, we considered these hours to be questionable, rather than including them in the total misappropriated amount.

Using the hours recorded on the timesheets and pay stubs, we calculated the difference in the hours the Deputy Clerk paid her husband and what was recorded on his timesheets, if available. Despite there being handwritten time on the timesheets, the Fire Chief indicated it was not normal practice to hand write hours worked and he would not have approved such time. Therefore, these handwritten hours are also possibly improper.

According to the pay stubs, the Deputy Clerk paid her husband for 1,456 hours during our audit period. However, his timesheets and paystubs indicate he only worked 1,257 hours. In total, the Deputy Clerk paid her husband \$2,156 for 199 hours of undocumented time. This is in addition to the higher pay the Deputy Clerk entered in the payroll system.

Unsupported and unallowed expense payments The Deputy Clerk also paid herself and her husband \$6,670 for expense reimbursements, allowances, and travel that were unsupported and unallowed. See Appendix D. The Deputy Clerk did not record these payments in the payroll system, did not record some of these payments in the accounting system, and did not record some amounts accurately. We compared disbursements to the Deputy Clerk and her husband with city accounting records and any available supporting documentation to identify any discrepancies between the accounting records and the amounts disbursed.

Deputy Clerk The Deputy Clerk paid herself over \$4,900 for expense reimbursements, phone allowances, and travel expenses that exceeded amounts allowed or were unsupported, as follows:



City of Kennett
Management Advisory Report - State Auditor's Findings

	Year Ended December 31,		January 1 Through March 8,	
	2020	2021	2022	Total
Travel	\$ 200	859	0	1,059
Reimbursement	0	0	559	559
Allowance	0	3,350	0	3,350
Total	\$ 200	4,209	559	4,968

The Deputy Clerk often paid herself more than her allowed \$50 per month cell phone allowance. For example, the Deputy Clerk paid herself an \$800 allowance on March 5 and April 1, 2021, and recorded only \$50 in the accounting system for each. On September 1, 2021, she paid herself \$850 as an allowance payment and also only recorded \$50 in the accounting system. Of the \$4,968 total unsupported and questionable payments, \$4,539 (91 percent) were not included in the city accounting records or the payments were recorded as lower amounts. City officials indicated they identified some records that were altered or deleted in the city accounting system.

Deputy Clerk's husband

The Deputy Clerk paid her husband \$1,702 for travel and expense allowances he was not authorized to receive. For example, the Deputy Clerk paid him \$200 each on March 5, 2021, and April 1, 2021 (the same days the Deputy Clerk paid herself \$800). There was no documentation to indicate the purpose of these payments and she did not record either payment in the city's accounting system. City officials indicated he was not eligible for any allowances or travel reimbursements.

Conclusion

The lack of segregation of duties and adequate controls, and the absence of proper oversight of payroll functions, as discussed in the remainder of this report, resulted in improper payments to the Deputy Clerk and her husband going undetected for a significant period of time. Additionally, city officials indicated potentially fabricated payroll records may have helped conceal the misappropriation.

1.3 Excessive benefits

The Deputy Clerk received excess vacation leave and benefits totaling over \$5,700.

Vacation leave

The Deputy Clerk used and paid herself for more vacation leave time than allowed. Based on her pay rate at the time the leave was taken or paid, this resulted in her receiving \$3,073 in additional vacation leave benefits.

The employee handbook states full-time personnel receive 80 hours of vacation time per calendar year for less than 5 years of service, and 120 hours of vacation for 5 to 10 years of service. Vacation time does not roll over from year to year. We compared vacation leave recorded on the pay stubs to her cumulative vacation leave balance and noted the following differences:



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Amount of Vacation Leave Overpayments			
Pay Period	Hours Over Allowed Amount	Hourly Rate (From Pay Stub)	Value
04/22/2020-05/05/2020	8	\$ 17.00	\$ 136
06/03/2020-06/16/2020	8	17.00	136
07/15/2020-07/28/2020	8	27.00	216
08/26/2020-09/08/2020	8	27.00	216
10/07/2020-10/20/2020	24	27.00	648
12/16/2020-12/29/2020	8	27.00	216
2020 Total (1)	64		1,568
12/01/2021-12/14/2021	16	31.35	502
2021 Total (2)	16		502
02/23/2022-03/08/2022	32	31.35	1,003
2022 Total (3)	32		1,003
Grand Total	112		\$ 3,073

(1) The Deputy Clerk used 144 hours of vacation leave, but was only allotted 80 hours.

(2) The Deputy Clerk used 96 hours of vacation leave, but was only allotted 80 hours.

(3) The Deputy Clerk used 32 hours of vacation leave and paid herself for 120 hours of vacation leave upon her resignation, but was only allotted 120 hours.

In 2022, having passed her 5th anniversary working for the city, the Deputy Clerk was allotted 120 hours of vacation for the year. She used 32 hours of vacation leave, and also she paid herself the full 120 hours of vacation leave on her last day of employment instead of the 88 remaining hours she had available. City officials indicated they allowed the Deputy Clerk to process city payroll on her last day of employment with the city.

Benefits not deducted

The Deputy Clerk did not deduct money from her paycheck to pay for benefits, totaling at least \$2,685, during our audit period. She was enrolled in 7 benefit programs in 2021 and 2022⁴ and only deducted amounts from her paycheck in 2 of the 15 months during this time.

City employees use automatic deductions to pay for a portion or all of employee benefits including dental, medical, vision, disability, and life insurance. The Deputy Clerk was responsible for processing the deductions for all employees, including herself. We reviewed all benefit payments deducted from the Deputy Clerk's paychecks and compared the amounts to the amounts the Deputy Clerk should have paid based on her enrollment. The differences by year are listed in the following table:

⁴ The city could not provide benefit enrollment information for 2020.



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	Year Ended December 31,		January 1 Through March 8,	Total
	2020 (1)	2021	2022	
Dental	\$ 0	379	141	520
Medical	0	680	48	728
Other Medical	0	299	163	462
Vision	0	108	35	143
AFLAC	(39)	502	154	617
Life	0	47	20	67
Additional Life	0	96	52	148
Total	\$ (39)	2,111	613	2,685

(1) The city could not provide documentation showing amounts that should have been deducted during 2020. Since documentation was not provided, and \$39 was deducted from the Deputy Clerk's paychecks, we have included this as a negative number in our calculations, indicating the amount deducted was greater than the amount that we have documentation to support withholding.

See Appendix E for the amounts, by month, of benefit payments owed and paid.

Conclusion

The lack of segregation of duties and adequate controls, and the absence of proper oversight, as discussed in the remainder of this report, resulted in improper vacation and benefits going undetected for a significant period of time. Additionally, city officials indicated potentially fabricated records may have helped conceal the misappropriation.

Recommendation

1.1-1.3 The City Council continue to work with law enforcement officials regarding criminal prosecution of the misappropriated money and questionable purchases and take the necessary actions to obtain restitution.

Auditee's Response

1.1-1.3 The City Council pledges to work with law enforcement officials regarding criminal prosecution of the misappropriated money and questionable purchases and take the necessary actions to obtain restitution.

2. Oversight, Related Parties, and Ordinances

The City Council and the City Clerk did not provide adequate oversight or sufficiently review or approve disbursements. In addition, procedures to address related parties were insufficient, and ordinances were inadequate.

2.1 Oversight and segregation of duties

The City Council and the City Clerk did not adequately oversee or segregate the various financial accounting functions performed by the Deputy Clerk, including payroll, purchasing, and disbursements. Weaknesses identified



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throughout this report are significant and demonstrate a lack of segregation of duties and oversight by the City Council and the City Clerk that led to the misappropriations and the unsupported and questionable payments and purchases noted in Management Advisory Report (MAR) finding number 1.

Payroll

The Deputy Clerk was responsible for the entire payroll process for city employees, including herself and her husband, with little or no oversight. This included entering hours worked, leave used, pay rates, and withholdings and deductions. Also, the accounting and payroll systems allow employees to override employee withholding and deduction selections without additional authorization and/or notification of the change. This allowed changes made by the Deputy Clerk to go undetected.

In addition, the City Clerk and Fire Chief did not regularly review the Deputy Clerk's timesheets, and the City Clerk did not review the Deputy Clerk's leave use and deductions. Of the 44 timesheets provided to us by the city, 24 had no signature to indicate supervisory review or approval (22 were supposed to be approved by the City Clerk and 2 by the Fire Chief). The City Clerk indicated she believed the Deputy Clerk may have switched some timesheets after she reviewed and signed them, for unsigned and potentially altered versions with increased hours. If city officials had performed a review of overall payroll records as discussed in section 2.2, the excess hours could have been detected.

Disbursements

The Deputy Clerk was able to process numerous disbursements to herself and her husband, as well as record the transactions on her Walmart credit card in the accounting system without any approval. As a result, city money was not handled and accounted for properly.

The city had no requirement that transactions related to the Deputy Clerk or her husband be reviewed. Additionally, while the city required 2 signatures on all checks, 1 signature was preprinted, the Deputy Clerk had signing authority, and no one reviewed supporting documentation prior to signing the checks, limiting the effectiveness of the dual-signature control. The Deputy Clerk signed 553 checks during our audit period, when according to the City Clerk, she was only supposed to sign in the absence of the City Clerk.

Conclusion

Proper segregation of duties and adequate supervisory review are necessary to ensure transactions are accounted for properly and assets are safeguarded. Good management practices require extensive and detailed oversight by the City Council and City Clerk. City officials indicated they trusted the Deputy Clerk, relied on her work, and believed the reports provided by her were sufficient and accurate; therefore, they did not segregate her duties or review her work in depth. City officials also indicated they were unaware of the importance of having 2 live signatures on each check.



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2.2 City Council review and approval process

The City Council did not review lists of bills, bank and credit card statements, payroll, or other financial information at City Council meetings. Reviewing such records is necessary to safeguard against the loss and misuse of funds and had the City Council performed a review of the records, it could have questioned the overpayments and improper purchases noted in MAR finding number 1. City officials indicated they were unaware of the importance of reviewing detailed accounting records and supporting documentation.

2.3 Related parties

The City Council did not adequately monitor city activities for related parties and conflicts of interest and did not have a city policy or ordinance to adequately address such instances.

The Deputy Clerk processed payroll and other payments for herself, her husband, and her ex-sister-in-law with little to no oversight. As noted in MAR finding number 1, the Deputy Clerk improperly paid herself and her husband over \$61,000 during our audit period. The city has a policy regarding related parties but it only addresses supervisor-subordinate relationships. The city's conflict of interest ordinance only addresses the disclosures that need reporting.

City Council members serve in a fiduciary capacity and have an obligation to the public to avoid the appearance of impropriety in city operations, and a lack of independence could harm public confidence in the city and reduce its effectiveness. City officials indicated they were unaware of the importance of monitoring for related parties and conflicts of interest.

2.4 Ordinances and personnel policies

City ordinance and personnel policies are not complete and do not reflect some current city practices. The city does not have an ordinance or personnel policy establishing guidelines for city employees holding multiple positions within the city. City officials indicated full-time employees can hold 2 positions simultaneously; however, this is not documented in policy and there are no guidelines on how many hours an employee is allowed to work in total or how they should be compensated. The city also does not have an ordinance or policy establishing guidelines for how overtime is calculated when an employee uses leave and claims overtime in the same week. The Deputy Clerk frequently used leave and then claimed overtime, at time and a half, for all hours over 40 in the week. The Fair Labor Standards Act (FLSA) only requires any time worked over 40 hours in a week (for nonemergency personnel) be paid at time and a half.

Because ordinances passed by the Council to govern the city and its residents have the force and effect of law, it is important they are complete, up-to-date, and followed. In addition, having city ordinances and/or personnel policies helps ensure equitable treatment and prevent misunderstandings. Failure to adequately follow and document guidelines increases the likelihood of



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misunderstandings and inaccurate pay rates. City officials indicated they were unaware of the need to establish a city code or ordinance for these issues.

Recommendations

The City Council:

- 2.1 Segregate accounting duties and implement appropriate reviews and monitoring procedures. Additionally, the City Council should require dual live signatures on all checks by someone independent from the disbursement process.
- 2.2 Periodically review detailed accounting records including a monthly list of bills, bank and credit card statements, and payroll reports.
- 2.3 Establish policies and procedures concerning related parties and conflicts of interest.
- 2.4 Establish ordinances or policies regarding employees holding multiple positions within the city and how overtime is calculated when using leave time.

Auditee's Response

- 2.1 *The City Council has segregated accounting duties and implemented appropriate reviews and monitoring procedures and now requires dual live signatures on all checks by someone independent from the disbursement process.*
- 2.2 *The City Council, Mayor, and City Clerk are now reviewing detailed accounting records including a monthly list of bills, bank and credit card statements, and payroll reports.*
- 2.3 *The City Council has established policies and procedures concerning related parties and conflicts of interest.*
- 2.4 *The City Council will establish ordinances or policies regarding employees holding multiple positions within the city and how overtime is calculated when using leave time.*

3. Payroll and Related Matters

City officials need to significantly improve controls and procedures over payroll.

3.1 Inaccurate and missing payroll records

Inaccurate and missing payroll records allowed improper payroll overpayments to go undetected.

Timesheets

The Deputy Clerk's timesheets were not accurate and were not always prepared and retained as required by law. During sworn testimony, the Deputy Clerk indicated she worked approximately 20 hours of overtime per



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week for the fire department. However, her timesheets showed up to 49 hours of overtime work in a week, and are likely inaccurate. City officials also could not provide the Deputy Clerk's timesheets for 19 pay periods from January 1, 2020, to March 8, 2022. This included 15 timesheets from 2020 and 2021 in which she recorded both her city and fire department time and 4 time sheets from 2021 and 2022 in which she only recorded her fire department time.⁵

Leave

City officials did not reconcile leave records, which allowed excess leave to go undetected. Each employee's leave balances are tracked on a manual record that is created at the beginning of each year. Employees record their leave taken on timesheets and this information is supposed to be recorded in the accounting system as leave used and on the manual record to calculate remaining leave balances.

No one reconciled the leave recorded on timesheets, accounting records, and leave balance records so the Deputy Clerk was able to use excess leave as discussed in MAR finding number 1. For example, the Deputy Clerk's manual leave record for 2020 did not agree with leave recorded in the accounting system, and the city could not provide the Deputy Clerk's paper leave records for 2021 and 2022. City officials indicated they were unaware that leave records were not accurately kept or reconciled by the appropriate personnel. They also believe the Deputy Clerk's manual leave records may have been destroyed, since the 2021 and 2022 records for the Deputy Clerk were not with other city employee records.

Conclusion

Without adequate time and leave records, the city cannot ensure hours worked are accurate and properly documented. Leave records also aid in determining final compensation for employees leaving city employment. In addition, FLSA regulation Section 29 CFR Section 516.2(a) requires employers to maintain accurate records of actual time worked by employees. 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 issues directives for the destruction of records. Record retention schedules can be found on the Secretary of State's website.⁶ The Deputy Clerk's failure to prepare and retain accurate payroll records helped conceal the misappropriation discussed in MAR finding number 1. City officials indicated they were unaware of the importance of reviewing and retaining payroll records.

⁵ For the pay periods November 3, 2021, through January 25, 2022, the Deputy Clerk submitted separate timesheets for her city work and her fire department work.

⁶ Missouri Secretary of State Records Services Division, *Local Records Retention Schedules*, August 2024, is available at <<https://www.sos.mo.gov/CMSImages/LocalRecords/General.pdf>>, accessed April 21, 2025.



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3.2 Support for Deputy Clerk pay and additional duties

The city did not adequately document the Deputy Clerk's pay and fire department work.

The Deputy Clerk's personnel file did not contain adequate documentation of changes in her rate of pay during her employment. According to her personnel file, the Deputy Clerk's hourly wage last increased on July 1, 2020, to \$26.75 per hour. However, her pay stubs indicated she paid herself \$27 per hour starting at that time. Additionally, city meeting minutes for June 21, 2021, indicated a 5 percent per hour increase was approved, increasing the Deputy Clerk's pay to \$28.35 per hour (based on hourly pay of \$27 per hour). Another increase by \$3 per hour, to \$31.35 per hour, was approved on November 16, 2021.

In addition, City Council meeting minutes did not document approval for, and her personnel file did not include documentation of, the Deputy Clerk's work for the fire department. The city could not provide a contract or any other written documentation supporting the number of allowed hours, work to be performed, or rate of pay for that work. As noted in MAR finding number 1, the Deputy Clerk paid herself an hourly wage and a stipend for this work.

City code, Section 110.180 states, "The compensation of all officers and employees of the City shall be fixed by the Council." City procedures require each employee's rate of pay be documented in personnel files. Documentation of all personnel actions, including the City Council's authorization for hiring the employee, the employee's authorized pay rate, and any subsequent changes in pay rate are necessary to ensure payments to employees are properly authorized. City officials indicated that they were unaware that the information was not documented and records were not being kept and updated by the appropriate personnel.

Recommendations

The City Council:

- 3.1 Ensure timesheets and leave records are properly completed and retained as required. The City Council should also ensure the various leave records are reconciled.
- 3.2 Ensure all overtime, additional duties, and pay rates are approved and documented for all city employees.

Auditee's Response

- 3.1 *The City Council now ensures timesheets and leave records are properly completed and retained as required. The City Council also now ensures the various leave records are reconciled.*
- 3.2 *The City Council now ensures all overtime, additional duties, and pay rates are approved and documented for all city employees.*



4. Disbursements

Controls and procedures over disbursements need significant improvement.

4.1 Questionable and unnecessary purchases

City officials allowed numerous questionable and/or unnecessary purchases to occur, and the city does not have any guidance or policy regarding the use of city funds to purchase food, gifts, and other items. As a result, city funds were used to purchase numerous food and gift items, including candy; ingredients for chili, tacos, jambalaya, and spaghetti; and employee baby shower gifts that included baby clothes, bows, baby bottles, and a nursing pillow. The Deputy Clerk indicated, and city officials agreed, these were for city-related events; however, documentation was not available to support the reason for the events, which employees participated, or the city purpose of these events.

The city has not established any guidance or policies about food and gift purchases. Such guidance or policies regarding purchases using city funds can have various provisions. For example, the State of Missouri's agency provided food policy only allows for food at official business functions, if it will promote the efficient conduct of business, and light refreshments at other agency sponsored events (employee retirement, employee appreciation, etc.). In addition, the policy requires documentation to support food purchases including (1) purpose, (2) list of participants or estimated number of invitees, and (3) cost of food provided. The State of Missouri also has an agency gift and award policy that allows retirement, service, and other recognition award gifts that are reasonable and primarily represent a token of recognition and not a reward with a cash equivalent, such as a gift card, or a reward of substantial monetary value.

Citizens have placed a fiduciary trust in their public officials to spend city money in a prudent and necessary manner. Established policies on city-provided food and gifts would provide employees necessary guidance and better transparency for citizens about the use of public funds. Additionally, Article VI, Sections 23 and 25, of the Missouri Constitution prevent local governments from granting public money to any private individual, except as otherwise provided by law. City officials indicated they were unaware of the importance of having food and gift policies.

4.2 Supporting documentation

City officials did not ensure staff submitted supporting documentation for some purchases, including purchase orders and receipt slips or invoices, prior to processing disbursements for payment as required by city code. According to the Deputy Clerk, she would enter disbursement payments into the accounting system regardless of whether there was a purchase order or other documentation to support the purchase.

To ensure obligations incurred and amounts paid are proper, all disbursements need review, approval, and support from paid receipt slips,



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itemized vendor invoices, or other detailed documentation with payment information clearly indicated. Chapter 150 of City Code, requires a signed purchase order with the date, name of company, items, and an invoice, complete with itemized purchase and purpose, prior to payment of invoices. Failure to follow city code and properly review all invoices and supporting documentation allowed improper disbursements to occur and go undetected. City officials indicated they were unaware employees were not complying with city code.

4.3 Credit card auto pay

City officials did not review credit card statements or related supporting documentation prior to payment and instead set the credit card accounts, including the city Walmart credit card, to be paid automatically. This allowed the improper charges discussed in MAR finding number 1 to occur and go undetected.

Credit card purchases are inherently more risky than other purchases because credit card purchases are, or can be, made prior to proper approval. That risk and the potential for fraud and misuse increases when internal controls and proper procedures are lacking. To ensure charges to city cards are appropriate, charges and supporting documentation need to be reviewed prior to payment. City officials indicated they considered automatic payments to be more efficient, and did not realize the additional risk with allowing automatic payments.

Recommendations

The City Council:

- 4.1 Ensure all disbursements are a reasonable and prudent use of public funds. In addition, the City Council should establish a policy regarding food and gift purchases.
- 4.2 Ensure adequate supporting documentation is submitted prior to payment as required.
- 4.3 Establish procedures to review credit card charges and supporting documentation prior to payment and discontinue automatic payments for credit card bills.

Auditee's Response

- 4.1 *The City Council now ensures all disbursements are a reasonable and prudent use of public funds. In addition, the City Council will establish a policy regarding food and gift purchases.*
- 4.2 *The City Council now ensures adequate supporting documentation is submitted prior to payment as required.*



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4.3 *The City Council has established procedures to review credit card charges and supporting documentation prior to payment and has discontinued automatic payments for credit card bills.*

5. Sunshine Law

The City Council did not always comply with the Sunshine Law or sufficiently document discussions to demonstrate Sunshine Law compliance.

Allowable topics

The City Council discussed and voted on some items in closed meetings that were not allowable under the Sunshine Law. For example, in a closed meeting, the City Council discussed the need for a full-time secretary. The City Council also discussed approving extra overtime pay for the police department, and paying health insurance premiums for retirees during closed sessions. These discussions were general in nature and did not refer to any personal information that would allow them to be closed.

Insufficient detail

Some meeting minutes included little or no description of the topics discussed and the information in closed meeting minutes was insufficient to ensure topics discussed were allowable. For example, the City Council's discussion allowing the Deputy Clerk to perform work for the fire department does not appear in any of the meeting minutes, although city officials indicated discussion and approval occurred during a City Council meeting. Also, one set of closed meeting minutes pertaining to the investigation of misappropriated money only indicated the meeting was "to discuss recent activities of a particular employee."

Conclusion

Sections 610.020.7, RSMo, requires meeting minutes be maintained as a record of business conducted and to provide an official record of the City Council's actions and decisions, and Section 610.021, RSMo, provides that the discussion topics and actions in closed meeting are limited to only those specifically allowed by law. Section 610.021(3), RSMo, allows certain personnel discussions to take place in closed meetings, but only when they involve the "Hiring, firing, disciplining or promoting of particular employees by a public governmental body when personal information about the employee is discussed or recorded". Section 120.060(B) of City Code states that meeting minutes be taken "including, but not limited to, a record of any vote taken at such meeting." Sufficiently detailed meeting minutes are necessary to demonstrate compliance with statutory provisions and support decisions made. City officials indicated they were unaware of these requirements.

Recommendation

The City Council ensure only topics allowed by state law are discussed in closed meetings and ensure meeting minutes are complete, accurate, and sufficiently detailed.



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Auditee's Response

The City Council now ensures that only topics allowed by state law are discussed in closed meetings and that meeting minutes are complete, accurate, and sufficiently detailed.

6. Electronic Data Security

Controls over the computers in the City Clerk's office were not sufficient. As a result, city records were not adequately protected and were susceptible to unauthorized access or loss of data.

6.1 Passwords

The City Clerk did not establish adequate password controls to reduce the risk of unauthorized access to city computers and data. During our audit period, several clerks shared passwords. In addition, the city did not require staff to regularly change passwords or have a minimum number of characters for each password.

Passwords are necessary to authenticate access to computers. However, since passwords were not kept confidential or periodically changed, and were not required to contain a minimum number of characters, there was less assurance of effectively limiting access to computers and data files to only those individuals who need access to perform their job responsibilities. City officials indicated they were not aware of the importance of these requirements.

6.2 Security controls

The City Clerk's office did not have security controls in place to lock computers after a specified number of incorrect logon attempts. Logon attempt controls lock the capability to access a computer after a specified number of consecutive invalid logon attempts and are necessary to prevent unauthorized individuals from continually attempting to logon to a computer by guessing passwords. Without effective security controls, there is an increased risk of unauthorized access to computers and the unauthorized use, modification, or destruction of data. City officials indicated they were not aware of the importance of this requirement.

Recommendations

The City Council:

- 6.1 Require each employee to have a confidential password with a minimum number of characters that is periodically changed.
- 6.2 Require computers to lock after a specified number of incorrect logon attempts.

Auditee's Response

6.1 The City Council now requires each employee to have a confidential password with a minimum number of characters that is periodically changed.

6.2 The City Council now requires computers to lock after a specified number of incorrect logon attempts.



7. Electronic Communications

City personnel do not follow city code or Missouri Secretary of State guidance regarding retention of electronic communication sent via text messages. City officials indicated they did not forward text messages related to city business to their office computer or the city custodian of records as required.

Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission, recommends government entities follow a policy on electronic messaging, including text messages, email, and other third party platforms. City Code, Section 120.030 provides that messages relating to public business that are sent by electronic means, shall also concurrently be transmitted to the official's public office computer or the custodian of records. 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.⁷

Complying with city code regarding the use of electronic communications is necessary to ensure all documentation of official business of the city is retained as required. City officials indicated they were unaware of the electronic communications ordinance, and the importance of preserving all electronic communication related to city business.

Recommendation

The City Council ensure city personnel and officials follow city code regarding electronic communications management and retention to comply with Missouri Secretary of State Records Services Division electronic communications guidelines.

Auditee's Response

The City Council will ensure city personnel and officials follow city code regarding electronic communications management and retention to comply with Missouri Secretary of State Records Services Division electronic communications guidelines.

⁷ 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 April 9, 2025.

City of Kennett

Organization and Statistical Information

The City of Kennett is located in Dunklin County. The city was incorporated in 1873 and is currently a third-class city. The city employed 69 full-time and 14 part-time workers as of March 8, 2022. City operations include animal control, emergency services, parks, and street maintenance. The city's population was 10,515 in 2020, according to the U.S. Census Bureau.

The city government consists of a mayor and a 10-member City Council. The mayor is elected for a 4-year term, presides over the City Council, and votes only in the case of a tie. The Mayor is paid \$500 a month, and the City Council members are paid \$150 a month. The Mayor and City Council Members as of March 8, 2022, are identified below.

Chancellor Wayne, Mayor (1)
Mike Harbrueger (2)
Bob Hancock (3)
Lisa Morris (4)
John Mallott (5)
Gary French (6)
Marco Parr (7)
Scott Hunter (8)
Steve Panousis
Bill Palmer (9)
Jake McKuin (10)

- (1) Chancellor Wayne served as Mayor from April 16, 2019, through April 18, 2023, and Jake Crafton currently serves as Mayor.
- (2) Mike Harbrueger served as a Council Member from May 18, 2021, to April 18, 2023, and Lisa Dry currently serves as a Council Member.
- (3) Bob Hancock served as a Council Member from April 16, 2020, to April 19, 2022, and Randy Carter currently serves as a Council Member.
- (4) Lisa Morris served as a Council Member from April 20, 2021, to April 18, 2023, and Mark Bryant currently serves as a Council Member.
- (5) John Mallott served as a Council Member from April 16, 2020, to April 19, 2022, and James Waynick currently serves as a Council Member.
- (6) Gary French served as a Council Member from October 19, 2021, to April 18, 2023, and Harry Gaddis currently serves as a Council Member.
- (7) Marco Parr served as a Council Member from April 17, 2018, to April 19, 2022, and Kevin Swain currently serves as a Council Member.
- (8) Scott Hunter served as a Council Member from April 18, 2017, to April 18, 2023, and Dennis Pelts currently serves as a Council Member.
- (9) Bill Palmer served as a Council Member from October 29, 2012, to April 14, 2025, and Jimmy French currently serves as a Council Member.
- (10) Jake McKuin served as a Council Member from June 20, 2017, to April 16, 2024, and Bob Young currently serves as a Council Member.



City of Kennett
Organization and Statistical Information

Other Principal Officers

The City Clerk, Deputy Clerk, Fire Chief, and Police Chief are appointed positions. These officials as of March 8, 2022, are identified below.

Brenda Ellis, City Clerk (1)
Leslie Osorio, Deputy City Clerk (2)
Paul Spain, Fire Chief (3)
Kenny Wilson, Police Chief

- (1) Brenda Ellis served as City Clerk from August 20, 2018, until December 31, 2024, and Jan McElwrath currently serves as City Clerk.
- (2) Leslie Osorio served as Deputy Clerk from June 5, 2018, until March 8, 2022, Sarah Robertson served from April 22, 2022, until May 13, 2022, Tonya Watson served from June 20, 2022, until September 9, 2022, Jan McElwrath served from January 1, 2023, until December 31, 2024, and Christina Butler currently serves as Deputy Clerk.
- (3) Paul Spain served as Fire Chief from June 4, 2019, until August 16, 2022, and Lance Davis currently serves as Fire Chief.

Financial Activity

A summary of the city's financial activity, obtained from reports provided by the city, for the period April 1, 2021, through March 31, 2022, follows.



City of Kennett Organization and Statistical Information

City of Kennett
Schedule of Receipts and Disbursements
April 1, 2021, through March 31, 2022

		April 1, 2021, through March 31, 2022		
DEPARTMENTS		RECEIPTS	DISBURSEMENTS	RECEIPTS OVER(UNDER) DISBURSEMENTS
	911 Communications	\$ 703	353,488	(352,785) (1)
	Airport	367,416	426,778	(59,362)
	Airport Improvement Reserve	0	0	0
	Animal Control Department	13,571	201,377	(187,806)
	Animal Control Reserve	100	0	100
	City Wide Clean Up	76	0	76
	Code and Safety	32,377	249,526	(217,149)
	Code/Storm Water	0	564	(564)
	Compress Building	0	0	0
	Dare Program Reserve	0	0	0
	Economic Development	0	0	0
	Emergency Management	8,558	36,618	(28,060)
	Emergency Management Reserve	0	0	0
	Fire Department	37,538	1,930,542	(1,893,004)
	Fire Equipment Reserve	2,425	0	2,425
	General Administration Department	8,649,398	1,240,258	7,409,140
	Kennett Compress Reserve	0	0	0
	Kennett Mosquito Reserve	130,464	119,259	11,205 (1)
	Mayor - Council Department	0	28,511	(28,511)
	Mosquito Control	0	7,583	(7,583)
	Mow Crew	0	43,189	(43,189)
	Municipal Court Department	0	69	(69)
	Park Department	1,462	174,186	(172,724)
	Police Department	194,765	1,812,279	(1,617,514)
	Police Equipment Reserve	19,603	0	19,603
	Pool Department	38,227	106,604	(68,377)
	Sales Tax	0	0	0
	Storm Water	0	80,792	(80,792)
	Street Department	112,888	1,591,015	(1,478,127)
	Street Equipment Reserve	320	0	320
	Street Roll Off	0	0	0
	Street/Storm Water	0	63,579	(63,579)
	Unallocated	7,758	336,984	(329,226) (1)
TRANSFERS	General Administration Department	410,979	0	410,979
	Transfers Between Funds	3,162,241	3,575,672	(413,431)
OTHER EXPENSES	Fire Department	0	13,032	(13,032)
	Storm Water	0	13,816	(13,816)
	Street Department	0	1,515	(1,515)
	Total	\$ 13,190,869 (1)	12,407,236	783,633 (1)
	Beginning Fund Balance	\$ 17,982,544		
	Net Change in Fund Balance	783,633 (1)		
	Ending Fund Balance	\$ 18,766,177 (1)		

(1) Due to rounding, the totals differ by one dollar from the original amounts.

City of Kennett

Supporting Documentation of Misappropriated Money

The following appendixes provide supporting documentation for the misappropriated money discussed in MAR finding number 1 and are summarized in the following table:

Appendix	Type of Supporting Documentation
A	State Auditor Subpoena - Leslie Osorio
B	Improper and Questionable Purchases
C	Payroll Overpayments
D	Unsupported and Unallowed Expense Payments
E	Benefit Amounts Not Deducted from Deputy Clerk's Paycheck



Appendix A
City of Kennett
State Auditor Subpoena - Leslie Osorio



SCOTT FITZPATRICK
MISSOURI STATE AUDITOR

SUBPOENA

To: Leslie Osorio

YOU ARE COMMANDED AND REQUIRED to appear personally before the State Auditor or his representatives, Leslie Korte, General Counsel, James Kayser, Audit Manager, and Sara Woodman, Auditor In Charge at the Dunklin County Library, 209 N. Main Street, Kennett, MO 63857, at 1 p.m. on June 6th, 2024 for purposes of providing testimony, and producing for examination, copying, and interrogation the records and documents described in Exhibit A attached to this Subpoena.

In lieu of appearance, physical access to the records described in Exhibit A may be granted for State Auditor staff on or before the appearance date listed above. Alternatively, records may be shipped to the Missouri State Auditor to the attention of Sara Woodman at 149 Park Central Square, Suite 814, Springfield, MO 65806 or you may send them electronically to sara.woodman@auditor.mo.gov to be received no later than the appearance date listed above.

ISSUED this 16th day of May, 2024 pursuant to Section 29.235.4(1), of the Revised Statutes of Missouri.

Scott Fitzpatrick
Missouri State Auditor

I served the foregoing subpoena by HAND DELIVERED on this 16 day of MAY, 2024.



Appendix A
City of Kennett
State Auditor Subpoena - Leslie Osorio



SCOTT FITZPATRICK
MISSOURI STATE AUDITOR

EXHIBIT A

You are to preserve for production and inspection, and then appear as instructed on the attached subpoena and produce for inspection and examination, the following items in your possession or under your control:

All documents or other records, in whatever form, whether hard copy or electronic, pertaining or belonging to the City of Kennett for the time period January 1, 2019 through March 2022.

This request includes, but is not limited to, the following:

1. Any and all payroll records, timesheets, and invoices related to the City of Kennett.
2. Any and all board minutes and financial statements given to board members, which pertain to the City of Kennett.
3. Any and all copies of regulations, rules, procedures and policies related to the City of Kennett.
4. Any and all Walmart, Amazon, or other vendor records related to the City of Kennett.
5. Any and all documents referenced during your testimony during the interview held on May 16, 2024.

This request for records includes all materials that exist in paper ("hard copy") or electronic form (including but not limited to records and data maintained on computers, tablets, smart phones, external electronic storage drives, thumbnail drives, remote servers or back up tapes). All information requested in the items above are subject to inspection, review and copying by the state auditor. Section 29.235.4(1), RSMo.

Appendix B
City of Kennett
Improper and Questionable Purchases by Deputy Clerk
January 1, 2020, through March 8, 2022

Transaction Date	City	State	Description of Item Purchased (1)	Amount
01/08/2020	Kennett	MO	AT&T Phone Card Fee	\$ 10.40
01/08/2020	Kennett	MO	AT&T Phone Card	54.60
01/16/2020	Kennett	MO	Nestle Toll House Semi Sweet Morsels 12oz	2.48
01/16/2020	Kennett	MO	Ghirardelli Milk Choc Pieces 11.5oz	3.28
01/16/2020	Jonesboro	AR	Kellogg's Rice Krispies Treats	8.98
01/16/2020	Jonesboro	AR	Ritz Crackers Roasted Vegetable 13.3oz	2.68
01/16/2020	Jonesboro	AR	Garden Vegetable Cream Cheese 8oz Cup	1.53
01/16/2020	Jonesboro	AR	Philadelphia Cream Cheese Pineapple Soft Tub	3.38
01/16/2020	Jonesboro	AR	Lenders Blueberry Bagel 6ct	1.88
01/16/2020	Jonesboro	AR	Hawaiian Punch Fruit Juice 10oz Bottles 6 Pack	1.88
01/16/2020	Jonesboro	AR	Propel Flavored Water 18 Pack	8.98
01/16/2020	Jonesboro	AR	Monster Ultra Paradise 16oz 10 Pack	15.48
01/16/2020	Jonesboro	AR	Mountain Dew Zero 12oz Cans 24 Pack	7.48
01/16/2020	Jonesboro	AR	Mountain Dew Zero 12oz Cans 24 Pack	7.48
01/19/2020	Paragould	AR	AT&T Phone Card Fee	10.40
01/19/2020	Paragould	AR	AT&T Phone Card	54.60
01/19/2020	Paragould	AR	Sterilite 3 Drawer Plastic Storage	9.98
01/19/2020	Paragould	AR	Sterilite 3 Drawer Plastic Storage	9.98
01/19/2020	Paragould	AR	Sterilite 3 Drawer Plastic Storage Tower	14.98
01/19/2020	Paragould	AR	Sterilite 3 Drawer Plastic Storage Tower	14.98
01/19/2020	Paragould	AR	X-Doria Galaxy S10 Plus Defense Shield Case	19.94
01/19/2020	Paragould	AR	7 Piece King Comforter Set	59.88
01/20/2020	Kennett	MO	Men's Athletic Shorts	6.88
01/20/2020	Kennett	MO	Men's Crew Socks 10 Pack	7.98
01/20/2020	Kennett	MO	Men's Black No-show Socks 10 Pack	7.98
02/04/2020	Kennett	MO	Otterbox Defender Pro GS10 Plus Phone Case	49.97
02/04/2020	Kennett	MO	Mainstays Gray Electric Wax Warmer	6.94
02/04/2020	Kennett	MO	Milo's No Calorie Sweet Tea 128oz	2.86
02/04/2020	Kennett	MO	Great Value Drinking Water .5L 40 Pack	3.56
02/07/2020	Kennett	MO	AT&T Phone Card Fee	10.40
02/07/2020	Kennett	MO	AT&T Phone Card	54.60
02/20/2020	Kennett	MO	Angel Soft Toilet Paper 6 Mega Rolls	5.28
02/20/2020	Kennett	MO	Paper Towels 1 Roll	0.50
02/20/2020	Kennett	MO	Blueberry Cheerios	3.64
02/20/2020	Kennett	MO	Paper Towels 1 Roll	0.50
02/20/2020	Kennett	MO	Baby Peeled Carrots 1lb Bag	0.98
02/20/2020	Kennett	MO	Beef Ribeye Steak Large	14.98
02/20/2020	Kennett	MO	Dutch Yellow Potatoes 24oz Bag	3.77
02/20/2020	Kennett	MO	Great Value Shrimp 12oz	5.34
02/27/2020	Kennett	MO	Kicker Comp 10 Inch Subwoofer	119.92
03/08/2020	Kennett	MO	Dove Milk Chocolate Promises Candy 8.46oz	3.98
03/08/2020	Kennett	MO	Dasani Water 20oz	0.40
03/08/2020	Kennett	MO	Equate Congestion Relief 20ct	6.97
03/08/2020	Kennett	MO	Equate Nasal Spray	2.82
03/08/2020	Kennett	MO	AT&T Phone Card Fee	10.40
03/08/2020	Kennett	MO	AT&T Phone Card	54.60
03/21/2020	Jonesboro	AR	Nair Hair Remover	8.74
03/21/2020	Jonesboro	AR	Aussie Dry Shampoo	4.97
03/21/2020	Jonesboro	AR	Snickers Bar	0.88
03/21/2020	Jonesboro	AR	Snickers Bar	0.88
03/21/2020	Jonesboro	AR	Snickers Bar	0.88
03/21/2020	Jonesboro	AR	Snickers Bar	0.88
03/21/2020	Jonesboro	AR	Bic Disposable Razors 10ct	2.97
03/21/2020	Jonesboro	AR	Electric Cooktop Burner	29.92
03/27/2020	Kennett	MO	Reynolds Slow Cooker Liners 8ct	3.97
03/27/2020	Kennett	MO	Reynolds Freezer Paper 150sf	7.32
03/27/2020	Kennett	MO	Scotch Freezer Tape	2.58
03/27/2020	Kennett	MO	Ghirardelli Double Chocolate Brownie Mix	2.27
03/27/2020	Kennett	MO	Great Value Party Size Wavy Potato Chips	2.12
03/27/2020	Kennett	MO	Macaroni Salad 32oz	2.36
03/27/2020	Kennett	MO	Baked Beans 32oz	3.98

Appendix B
City of Kennett
Improper and Questionable Purchases by Deputy Clerk
January 1, 2020, through March 8, 2022

Transaction Date	City	State	Description of Item Purchased (1)	Amount
03/27/2020	Kennett	MO	Mustard Potato Salad 16oz	1.97
03/27/2020	Kennett	MO	Great Value Vegetable Oil 48oz	1.84
03/27/2020	Kennett	MO	Milo's Sweet Tea 128oz	2.86
03/27/2020	Kennett	MO	Tropicana Premium Orange Juice	5.18
03/27/2020	Kennett	MO	Great Value Fiesta Blend Shredded Cheese 16oz	2.77
03/27/2020	Kennett	MO	Panama Jack Men's Sunglasses	14.97
03/27/2020	Kennett	MO	Orange Chicken Boneless Wing	5.53
03/27/2020	Kennett	MO	Wunderbar Beef Bologna	8.91
03/27/2020	Kennett	MO	Buttery Garlic Rotisserie Chicken	7.97
03/27/2020	Kennett	MO	Rotel Chunky Tomatoes 10oz	0.98
03/27/2020	Kennett	MO	Rotel Chunky Tomatoes 10oz	0.98
03/27/2020	Kennett	MO	Rotel Original Diced Tomatoes	0.98
03/27/2020	Kennett	MO	Rotel Original Diced Tomatoes	0.98
03/27/2020	Kennett	MO	Kraft Velveeta 32oz	6.98
03/27/2020	Kennett	MO	Rustoleum Black Spray Paint	5.87
03/27/2020	Kennett	MO	Rustoleum Black Spray Paint	5.87
03/27/2020	Kennett	MO	Coke 20oz	1.88
03/27/2020	Kennett	MO	Coke Cherry Vanilla 20oz	1.88
03/28/2020	Kennett	MO	Sterilite 35 Gallon Plastic Tote	12.98
03/28/2020	Kennett	MO	Sterilite 35 Gallon Plastic Tote	12.98
03/28/2020	Kennett	MO	Sterilite 35 Gallon Plastic Tote	12.98
03/28/2020	Kennett	MO	Sterilite 35 Gallon Plastic Tote	12.98
03/28/2020	Kennett	MO	Sterilite 35 Gallon Plastic Tote	12.98
03/28/2020	Kennett	MO	Sterilite 45 Gallon Plastic Tote	15.98
03/28/2020	Kennett	MO	Sterilite 45 Gallon Plastic Tote	15.98
03/28/2020	Kennett	MO	Rayovac AAA Batteries 8pk	5.47
05/30/2020	Poplar Bluff	MO	Fruit Of The Loom Men's Undershirts 6 Pack	19.48
05/30/2020	Poplar Bluff	MO	Men's Crew Socks 12 Pack	9.97
05/30/2020	Poplar Bluff	MO	Mainstays Solar Powered 50ct String Lights	11.83
05/30/2020	Poplar Bluff	MO	Mainstays Solar Powered 50ct String Lights	11.83
05/30/2020	Poplar Bluff	MO	Mainstays Solar Powered 50ct String Lights	11.83
05/30/2020	Poplar Bluff	MO	Mainstays Solar Powered 50ct String Lights	11.83
05/30/2020	Poplar Bluff	MO	Nivea Body Lotion 16.9oz	5.12
05/30/2020	Poplar Bluff	MO	Ozark Trail Folding Multipurpose Cart	44.88
05/30/2020	Poplar Bluff	MO	Mountain Dew Baja Blast 12oz Cans 12 Pack	4.98
07/27/2020	Poplar Bluff	MO	Canon Digital Camera	399.00
07/27/2020	Poplar Bluff	MO	Camera Case	18.84
07/27/2020	Poplar Bluff	MO	Sandisk 128 Gigabyte Micro SD Card	19.48
08/05/2020	Kennett	MO	Great Value Low Sodium Bacon	3.47
08/05/2020	Kennett	MO	Raw Chicken Breast Tenderloins	4.55
08/05/2020	Kennett	MO	Raw Chicken Breast Tenderloins	5.03
08/05/2020	Kennett	MO	Daisy Brand Regular Sour Cream 8oz	1.34
08/05/2020	Kennett	MO	Great Value Cream Cheese	0.80
08/05/2020	Kennett	MO	Prairie Farms Unsalted Butter Quarters	3.68
08/05/2020	Kennett	MO	Great Value No Salt Green Beans 14.5oz	0.50
08/05/2020	Kennett	MO	Great Value No Salt Green Beans 14.5oz	0.50
08/05/2020	Kennett	MO	Pride Cream Style Corn 14.75oz	0.82
08/05/2020	Kennett	MO	Libby Whole Kernel Corn No Salt 15oz	0.72
08/05/2020	Kennett	MO	Dash Chicken Seasoning Salt Free 2.4oz	2.58
08/05/2020	Kennett	MO	McCormick Garlic & Herb Seasoning	3.74
08/05/2020	Kennett	MO	Dash Onion And Herb Seasoning 2.5oz	2.58
08/05/2020	Kennett	MO	Great Value Garlic Powder	0.98
08/05/2020	Kennett	MO	Dash Everything But The Salt Seasoning 2.6oz	2.94
08/05/2020	Kennett	MO	Great Value Cooking Spray 8oz	1.53
08/05/2020	Kennett	MO	Rotel Original Diced Tomatoes	0.98
08/05/2020	Kennett	MO	Jiffy Corn Muffin Mix	0.47
08/05/2020	Kennett	MO	Extra Crispy Coating Mix	1.42
08/05/2020	Kennett	MO	Kikkoman Bread Crumbs 8oz	1.72
08/05/2020	Kennett	MO	1lb Great Value Black-eyed Peas	1.48
08/05/2020	Kennett	MO	Butterfinger Fun Size Bag	2.88
08/05/2020	Kennett	MO	Organic Yellow Potatoes 3lb Bag	4.46

Appendix B
City of Kennett
Improper and Questionable Purchases by Deputy Clerk
January 1, 2020, through March 8, 2022

Transaction Date	City	State	Description of Item Purchased (1)	Amount
08/05/2020	Kennett	MO	Great Value Fancy Shredded Cheese 8oz	1.98
08/05/2020	Kennett	MO	Great Value Ketchup 24oz	0.92
08/05/2020	Kennett	MO	Hidden Valley Ranch Dressing 16oz	2.96
08/05/2020	Kennett	MO	Great Value Regular Whipped Topping 16oz	1.62
08/05/2020	Kennett	MO	Jumbo Yellow Onions	0.51
08/05/2020	Kennett	MO	Great Value 9in Graham Cracker Pie Shell	0.88
08/05/2020	Kennett	MO	Great Value 9in Graham Cracker Pie Shell	0.88
08/05/2020	Kennett	MO	Great Value 9in Graham Cracker Pie Shell	-0.88
08/05/2020	Kennett	MO	Great Value 6 Large A Egg	0.60
08/05/2020	Kennett	MO	Programmable Gaming Mouse	19.94
08/05/2020	Kennett	MO	Mainstays Non-stick 9" Square Cake Pan	3.97
08/05/2020	Kennett	MO	Mainstays 3 Piece Cookie Pan Set	8.98
08/30/2020	Kennett	MO	Rain-X 2 In 1 All Season Windshield Washer Fluid	2.97
08/30/2020	Kennett	MO	Rain-X 2 In 1 All Season Windshield Washer Fluid	2.97
08/30/2020	Kennett	MO	2 Pack Light Bulb	4.48
08/30/2020	Kennett	MO	2 Pack Light Bulb	4.58
08/30/2020	Kennett	MO	2 Pack Light Bulb	4.48
08/30/2020	Kennett	MO	Locking Boomerang-shaped Hitch Pin	14.48
08/30/2020	Kennett	MO	Rain-X Expert Fit Wiper Blades H22	10.88
08/30/2020	Kennett	MO	Rain-X Expert Fit Wiper Blades H22	10.88
08/31/2020	Kennett	MO	Girls Athletic Works Fleece Sweatshirt	5.96
08/31/2020	Kennett	MO	Girls Athletic Works Fleece Sweatshirt	5.96
08/31/2020	Kennett	MO	Fall Holiday Graphic Tee	5.98
08/31/2020	Kennett	MO	Wonder Nation Play Dress	1.00
08/31/2020	Kennett	MO	Girls Athletic Works Fleece Pant	5.96
08/31/2020	Kennett	MO	Girls Long Sleeve Crew Tee	4.44
08/31/2020	Kennett	MO	Girls Athletic Works Fleece Pant	5.96
08/31/2020	Kennett	MO	Powerpuff Girls Top	7.96
08/31/2020	Kennett	MO	Girls Athletic Works Short	3.00
08/31/2020	Kennett	MO	Fall Holiday Graphic Tee	5.98
08/31/2020	Kennett	MO	Girls Athletic Works Short Sleeve Solid Tee	3.00
08/31/2020	Kennett	MO	Girls Athletic Works Short Sleeve Solid Tee	3.00
08/31/2020	Kennett	MO	Girls Wonder Nation Legging	3.98
08/31/2020	Kennett	MO	Girls Wonder Nation Long Sleeve Crew Tee	4.44
08/31/2020	Kennett	MO	Girls Wonder Nation Long Sleeve Crew Tee	4.44
08/31/2020	Kennett	MO	Girls Wonder Nation Legging	3.98
08/31/2020	Kennett	MO	Jordache Girls Denim Short	7.00
08/31/2020	Kennett	MO	Girls Wonder Nation Pull On Short	6.94
08/31/2020	Kennett	MO	Fructis Grow Strong Shampoo 22oz	5.54
08/31/2020	Kennett	MO	Wonder Nation Solid No Show Black Socks	6.97
08/31/2020	Kennett	MO	Equate Exfoliating Sponge	2.00
08/31/2020	Kennett	MO	Wonder Nation Girls 14 Pack Underwear	8.98
08/31/2020	Kennett	MO	Wonder Nation Girls Western Cowboy Boot	19.96
08/31/2020	Kennett	MO	Girls Wonder Nation Shoes	9.97
08/31/2020	Kennett	MO	Children's Wonder Nation Casual Shoes	3.00
08/31/2020	Kennett	MO	Girls Wonder Nation Shoes	12.76
08/31/2020	Kennett	MO	Crest Toothpaste Kids Sparkle 2.2oz	0.98
08/31/2020	Kennett	MO	Super Mario Kids Spin Brush Toothbrush 4 Pack	5.72
08/31/2020	Kennett	MO	Crest Toothpaste Kids Sparkle 2.2oz	0.98
08/31/2020	Kennett	MO	Crayola 8 Piece Bath Bomb Bucket	5.27
08/31/2020	Kennett	MO	Goody Total Texture Handle Comb	2.57
08/31/2020	Kennett	MO	Equate Bubble Bath, Cupcake Scent 32oz	1.97
08/31/2020	Kennett	MO	Equate Sensitive Skin Feminine Wash 12oz	3.48
08/31/2020	Kennett	MO	Fructis Grow Strong Conditioner 21oz	5.54
08/31/2020	Kennett	MO	Mega Growth Break Free Hair Strengthener 15oz	5.62
08/31/2020	Kennett	MO	Equate Sensitive Skin Feminine Wash 12oz	3.48
09/13/2020	Kennett	MO	Kidde 5" Basic Smoke Alarm	6.44
09/13/2020	Kennett	MO	Kidde 5" Basic Smoke Alarm	6.44
09/13/2020	Kennett	MO	Kidde 5" Basic Smoke Alarm	6.44
09/13/2020	Kennett	MO	Kidde Carbon Monoxide Alarm Battery Operated	16.84
09/13/2020	Kennett	MO	Kidde Carbon Monoxide Alarm Battery Operated	16.84

Appendix B
City of Kennett
Improper and Questionable Purchases by Deputy Clerk
January 1, 2020, through March 8, 2022

Transaction Date	City	State	Description of Item Purchased (1)	Amount
09/13/2020	Kennett	MO	Kidde Carbon Monoxide Alarm Battery Operated	16.84
09/13/2020	Kennett	MO	Kidde Fire Extinguisher	28.84
09/13/2020	Kennett	MO	Clear Safety Outlet Covers	3.84
09/13/2020	Kennett	MO	Clear Safety Outlet Covers	3.84
09/13/2020	Kennett	MO	Hypertough Tire Gauge	2.97
09/13/2020	Kennett	MO	Hypertough 137 Pieces Mechanic Set	39.88
09/19/2020	Kennett	MO	Better Homes And Gardens Shag Area Rug 5' X 7'	79.87
09/19/2020	Kennett	MO	BB Gear Blue Backpack	34.84
09/19/2020	Kennett	MO	Better Homes And Gardens Shag Accent Rug 30"x44"	24.97
09/19/2020	Kennett	MO	Wonder Nation 10 Pack Ankle Socks	6.24
09/19/2020	Jonesboro	AR	Microfiber Twin-XL Navy Bed Sheet Set	9.44
09/19/2020	Jonesboro	AR	Bookcase	22.88
09/19/2020	Jonesboro	AR	Full/queen Gray Comforter Set	34.74
09/20/2020	Kennett	MO	Tracfone Phone Card Fee	2.89
09/20/2020	Kennett	MO	Tracfone Phone Card	17.11
09/23/2020	Poplar Bluff	MO	Sylvania Silverstar Headlight Bulbs	34.88
09/25/2020	Poplar Bluff	MO	7.5ft Birchwood Artificial Tree	149.00
09/27/2020	Paragould	AR	White Parsons Desk	59.00
09/27/2020	Paragould	AR	Grey Bear Pillow	14.88
09/27/2020	Paragould	AR	Navy Bear Pillow	14.88
09/27/2020	Paragould	AR	Mainstays Extra Firm Bed Pillow Standard/Queen	5.96
09/27/2020	Paragould	AR	Microfiber Standard/Queen Pillowcase Set	4.94
09/27/2020	Paragould	AR	Microfiber Standard/Queen Pillowcase Set Navy	4.94
09/27/2020	Paragould	AR	Sertapedic Cool Nites Pillow Standard/Queen	9.96
09/27/2020	Paragould	AR	Beautyrest Copper Foam Pillow	39.96
10/02/2020	Paragould	AR	Smart Base Bed Frame 14``	79.00
10/09/2020	Jonesboro	AR	2 Pack Cereal Keeper	9.98
10/09/2020	Jonesboro	AR	Alpena Led Tailgate 4-pin Led Strip	27.88
10/09/2020	Jonesboro	AR	Rubbermaid Takealongs Serving Bowl	4.47
10/09/2020	Jonesboro	AR	Kamenstein 16 Jar Spice Rack	19.97
10/09/2020	Jonesboro	AR	Mesh 5-compartment Tray	2.25
10/09/2020	Jonesboro	AR	Expo Fine Marker 8ct Assorted Colors	9.97
10/09/2020	Jonesboro	AR	Rubbermaid Takealongs Serving Bowl	4.47
10/09/2020	Jonesboro	AR	Better Homes And Gardens 5' X 7' Gray Shag Rug	54.00
10/09/2020	Jonesboro	AR	Mainstays Bed Frame	39.96
10/09/2020	Jonesboro	AR	20x30 White Wood Deco Dry Erase Calendar Board	16.88
10/21/2020	Kennett	MO	Simmons Laser Boreighter 22-50 Cal	26.48
10/25/2020	Kennett	MO	Mixed Chocolate Halloween Variety Pack 77.58oz	19.54
10/25/2020	Kennett	MO	Mars Mixed Minis Variety	14.74
10/25/2020	Kennett	MO	Mars Chocolate Sugar Assorted 59.76oz	14.74
10/25/2020	Kennett	MO	Hershey's Mini's Assortment 250 Pieces	19.54
10/25/2020	Kennett	MO	Assorted Fun Size Chocolate Candy	9.94
10/25/2020	Kennett	MO	Assorted Fun Size Chocolate Candy	9.94
10/25/2020	Kennett	MO	Great Value Cream Cheese Block	0.80
10/25/2020	Kennett	MO	Great Value Cream Cheese Block	0.80
10/25/2020	Kennett	MO	Ghirardelli Milk Chocolate Melting 10oz	4.17
10/25/2020	Kennett	MO	Ghirardelli Vanilla Melting 10oz	4.38
10/25/2020	Kennett	MO	Oreo Party Pack 25.5oz	4.82
10/25/2020	Kennett	MO	100% Liquid Egg Whites	3.87
10/25/2020	Kennett	MO	Great Value Pecan Halves, 16oz	9.48
10/25/2020	Kennett	MO	Great Value Pecan Halves, 16oz	9.48
10/25/2020	Kennett	MO	Great Value Pure Vanilla Extract 2oz	3.66
11/01/2020	Kennett	MO	Crock Pot 4.5 Quart Slow Cooker	19.77
11/10/2020	Poplar Bluff	MO	Mainstays Memory Foam Futon	159.00
11/14/2020	Kennett	MO	7 Inch Tablet Case	9.88
11/14/2020	Kennett	MO	7 Inch Tablet	28.00
11/27/2020	Paragould	AR	Galanz Microwave With Air Fry	109.00
11/27/2020	Paragould	AR	Rubbermaid 24-Piece Food Storage Containers Teal	5.88
11/28/2020	Kennett	MO	Pioneer Woman 20 Piece Cutlery Set	20.00
11/28/2020	Kennett	MO	Pioneer Woman 25 Piece Cookware Set	69.00
12/05/2020	Paragould	AR	7.5ft Kennedy Fir Pre-lit Artificial Christmas Tree	99.00

Appendix B
City of Kennett
Improper and Questionable Purchases by Deputy Clerk
January 1, 2020, through March 8, 2022

Transaction Date	City	State	Description of Item Purchased (1)	Amount
12/20/2020	Paragould	AR	Shark Ion Robotic Vacuum	199.00
12/26/2020	Kennett	MO	Mainstay Red Glass Hurricane Pillar Candle Holder	4.97
12/26/2020	Kennett	MO	Pioneer Woman Fig Tree Container	2.50
12/26/2020	Kennett	MO	Pioneer Woman Fig Tree Container	2.50
12/26/2020	Kennett	MO	Original Velveeta	6.98
12/26/2020	Kennett	MO	Santa Gangsta Men's Fleece Sweatshirt	5.72
12/26/2020	Kennett	MO	Santa Gangsta Men's Fleece Sweatshirt	5.72
12/26/2020	Kennett	MO	Holiday Women's T-shirt	7.49
12/26/2020	Kennett	MO	Holiday Joy Rug	5.00
12/26/2020	Kennett	MO	Holiday Noel Rug	5.00
12/26/2020	Kennett	MO	Holiday Women's T-shirt	7.49
12/26/2020	Kennett	MO	Popsockets Phone Accessory - Golden Color	3.00
12/26/2020	Kennett	MO	Onn Screen Protector For Galaxy S10 Plus	16.88
12/26/2020	Kennett	MO	Saucerchair	29.88
12/26/2020	Kennett	MO	Dr Pepper Cream Soda 20oz	1.88
12/26/2020	Kennett	MO	Crush Orange Soda 20oz	1.88
12/26/2020	Kennett	MO	Blueberry Muffins 4ct	3.28
12/26/2020	Kennett	MO	Hypertough 6' White Extension Cord	2.88
12/26/2020	Kennett	MO	Hypertough 6' White Extension Cord	2.88
12/26/2020	Kennett	MO	Hypertough 6' White Extension Cord	2.88
12/26/2020	Kennett	MO	Hypertough 6' White Extension Cord	2.88
12/26/2020	Kennett	MO	Hypertough 6' White Extension Cord	2.88
12/26/2020	Kennett	MO	Better Homes And Gardens Candle - Farm Apple	5.50
12/26/2020	Kennett	MO	Better Homes And Gardens Candle - Red Berry And Oak	11.87
12/26/2020	Kennett	MO	Better Homes And Gardens Candle - Red Berry And Oak	11.87
12/26/2020	Kennett	MO	Better Homes And Gardens Candle - Farm Apple	5.50
12/26/2020	Kennett	MO	6.5 Ft Madison Pine White Artificial Christmas Tree With Multi-colored Lights	19.50
12/26/2020	Kennett	MO	Mainstays Holiday Glass Hurricane Candle Holder	7.47
12/26/2020	Kennett	MO	Play Begins Here ABC Matching Game	6.97
12/26/2020	Kennett	MO	Number Matching Game	6.97
12/26/2020	Kennett	MO	Math Matching Game	6.97
12/26/2020	Kennett	MO	Spelling Matching Game	6.97
Total 2020				3,954.53
01/19/2021	Kennett	MO	Fruit Of The Loom Men's Crew Tee	4.72
01/19/2021	Kennett	MO	Fruit Of The Loom Men's Crew Tee	4.72
01/19/2021	Kennett	MO	Fruit Of The Loom Men's Crew Tee	4.72
01/19/2021	Kennett	MO	Fruit Of The Loom Men's Crew Tee	4.72
01/19/2021	Kennett	MO	Fruit Of The Loom Men's Crew Tee	4.72
01/19/2021	Kennett	MO	Fruit Of The Loom Men's Crew Tee	4.72
01/19/2021	Kennett	MO	Fruit Of The Loom Pullover 3xl	9.96
01/19/2021	Kennett	MO	Fruit Of The Loom Men's Crew Tee	4.72
01/19/2021	Kennett	MO	Fruit Of The Loom Men's Crew Tee	4.72
01/19/2021	Kennett	MO	Dickies Men's Performance Tee Shirt	10.82
01/19/2021	Kennett	MO	Fruit Of The Loom Men's Crew Tee	4.72
01/19/2021	Kennett	MO	Fruit Of The Loom Men's Crew Tee	4.72
01/19/2021	Kennett	MO	Fruit Of The Loom Men's Crew Tee	-4.72
01/19/2021	Kennett	MO	Dickies Men's Long Sleeve Performance Pocket Tee Shirt	10.82
01/19/2021	Kennett	MO	Dickies Men's Short Sleeve Performance Pocket Tee Shirt	8.82
01/19/2021	Kennett	MO	Fruit Of The Loom Men's Crew Tee	4.72
01/19/2021	Kennett	MO	George 6 Pack White V-neck T-shirts, 3xl	14.86
01/19/2021	Kennett	MO	George 6 Pack White V-neck T-shirts, 3xl	14.86
01/21/2021	Kennett	MO	Fruit Of The Loom Pullover 3xl	9.96
01/21/2021	Kennett	MO	Fruit Of The Loom Pullover 3xl	9.96
01/21/2021	Kennett	MO	Dickies Men's Long Sleeve Performance Pocket Tee Shirt	10.82
01/21/2021	Kennett	MO	Dickies Men's Long Sleeve Performance Pocket Tee Shirt	10.82
01/21/2021	Kennett	MO	Dickies Men's Long Sleeve Performance Pocket Tee Shirt	10.82
01/21/2021	Kennett	MO	Dickies Men's Long Sleeve Performance Pocket Tee Shirt	10.82
01/24/2021	Dyersburg	TN	Herman Survivor Men's Boulder Boots	49.83
01/26/2021	Poplar Bluff	MO	Quest Pepperoni Pizza	6.96
01/26/2021	Poplar Bluff	MO	Quest Pepperoni Pizza	6.96
02/09/2021	Kennett	MO	Frostguard Plus Winter Windshield Cover	11.92

Appendix B
City of Kennett
Improper and Questionable Purchases by Deputy Clerk
January 1, 2020, through March 8, 2022

Transaction Date	City	State	Description of Item Purchased (1)	Amount
02/09/2021	Kennett	MO	Rain-X-30f De-icer Windshield Washer Fluid	3.84
02/09/2021	Kennett	MO	Rain-X-30f De-icer Windshield Washer Fluid	3.84
02/09/2021	Kennett	MO	Jug Road Runner Ice Melt 12lb	5.88
02/09/2021	Kennett	MO	Jug Road Runner Ice Melt 12lb	5.88
02/09/2021	Kennett	MO	Snowbrush	3.47
02/09/2021	Kennett	MO	Snowbrush	3.47
02/09/2021	Kennett	MO	Prairie Farms 1% Low Fat Milk	4.18
02/09/2021	Kennett	MO	Great Value Orange Juice 64oz	1.74
02/09/2021	Kennett	MO	Great Value Orange Juice 64oz	1.74
02/09/2021	Kennett	MO	Pillsbury Orange Danish	2.18
02/09/2021	Kennett	MO	Campbell's Healthy Request Chicken Noodle	1.48
02/09/2021	Kennett	MO	Campbell's Healthy Request Chicken Noodle	1.48
02/09/2021	Kennett	MO	Chef Boyardee Mini Ravioli	0.88
02/09/2021	Kennett	MO	Chef Boyardee Mini Ravioli	0.88
02/09/2021	Kennett	MO	Chef Boyardee Mini Ravioli	0.88
02/09/2021	Kennett	MO	Chef Boyardee Mini Ravioli	0.88
02/09/2021	Kennett	MO	Campbell's Healthy Request Chicken Noodle	1.48
02/09/2021	Kennett	MO	Campbell's Healthy Request Chicken Noodle	1.48
02/09/2021	Kennett	MO	Boneless Butterfly Pork Chops	4.74
02/09/2021	Kennett	MO	Bunny Soft-Twist White Roundtop Bread	1.32
02/14/2021	Kennett	MO	Equate Children's Pain Reliever 4oz	2.88
02/14/2021	Kennett	MO	Children's Benadryl Allergy Medicine Bubblegum Flavor 4oz	6.97
02/14/2021	Kennett	MO	Tongs	0.97
02/14/2021	Kennett	MO	Bic 2pk Xl/flex Utility Lighters	4.50
02/14/2021	Kennett	MO	3/8" T50 Heavy Duty Staples	2.97
02/14/2021	Kennett	MO	3/8" T50 Heavy Duty Staples	2.97
02/14/2021	Kennett	MO	BBQ Boneless Wings	7.86
02/14/2021	Kennett	MO	Potato Wedges	5.01
02/14/2021	Kennett	MO	Zip 12ct Premium Fire-starting Cubes	4.00
02/14/2021	Kennett	MO	20 Inch Snow Shovel With Wear Strip	17.97
02/14/2021	Kennett	MO	Zip 12ct Premium Fire-starting Cubes	4.00
02/14/2021	Kennett	MO	T50 Heavy Duty Staple Gun	17.74
02/18/2021	Kennett	MO	Mainstays Food Dispenser Bottle	0.97
02/18/2021	Kennett	MO	Mainstays Food Dispenser Bottle	0.97
02/18/2021	Kennett	MO	Benadryl Tablet 48ct	6.97
02/18/2021	Kennett	MO	Equate Ibuprofen 200 Mg Caplets, 100ct	3.88
02/18/2021	Kennett	MO	Vicks Digital Thermometer	9.98
02/18/2021	Kennett	MO	Fingertip Oximeter	23.08
02/18/2021	Kennett	MO	Fingertip Oximeter	23.08
02/18/2021	Kennett	MO	Fingertip Oximeter	-23.08
02/18/2021	Kennett	MO	Equate Medicine Droppers	1.76
02/18/2021	Kennett	MO	Azo For Uti + Yeast 60ct	6.84
02/18/2021	Kennett	MO	Azo For Uti + Yeast 60ct	6.84
02/18/2021	Kennett	MO	Azo For Uti + Yeast 60ct	6.84
02/18/2021	Kennett	MO	Witch Hazel Liquid	3.64
02/18/2021	Kennett	MO	Witch Hazel Liquid	3.64
02/18/2021	Kennett	MO	Witch Hazel Liquid	3.64
02/19/2021	Jonesboro	AR	Hanes 12 Pack Black Ankle Sock	13.46
02/19/2021	Jonesboro	AR	Fruit Of The Loom 6 Pack Assorted Crew Shirts, Size 3xl	19.48
02/19/2021	Jonesboro	AR	Fruit Of The Loom 6 Pack Black/gray Boxer Brief, Size 3xl	18.46
02/19/2021	Jonesboro	AR	Dollar Shave Club Mixed Starter Shave Kit With Blades And Handle	9.97
02/19/2021	Jonesboro	AR	Dollar Shave Club Refill Dispenser Blades	9.97
02/19/2021	Jonesboro	AR	Mainstays Heavy Duty Mesh Laundry Bag	3.84
02/19/2021	Jonesboro	AR	Mainstays Heavy Duty Mesh Laundry Bag	3.84
02/19/2021	Jonesboro	AR	Pringles Sour Cream & Onion Crisps 5.5oz	1.48
02/19/2021	Jonesboro	AR	Pringles Sour Cream & Onion Crisps 5.5oz	1.48
02/19/2021	Jonesboro	AR	Cheezit Hot & Spicy Cracker 12.4oz	2.88
02/19/2021	Jonesboro	AR	Chex Mix Snack Mix	2.98
02/19/2021	Jonesboro	AR	Equate Sensitive Skin Feminine Wash 12oz	3.48
02/19/2021	Jonesboro	AR	Dove Advanced Care Deodorant 2.6oz	5.17
02/19/2021	Jonesboro	AR	Old Spice Swagger Body Wash 16.9oz	6.97

Appendix B
City of Kennett
Improper and Questionable Purchases by Deputy Clerk
January 1, 2020, through March 8, 2022

Transaction Date	City	State	Description of Item Purchased (1)	Amount
02/19/2021	Jonesboro	AR	Tresemme Pro Pure Dry Shampoo	5.98
02/19/2021	Jonesboro	AR	Banded Backpack-gray Orange	28.98
02/19/2021	Jonesboro	AR	Russel Men's Shorts	9.44
02/19/2021	Jonesboro	AR	Russel Men's Shorts	9.44
02/19/2021	Jonesboro	AR	Reebok Men's Pant	21.88
02/19/2021	Jonesboro	AR	Reebok Men's Pant	21.88
02/19/2021	Jonesboro	AR	Reebok Men's Pant	21.88
02/21/2021	Jonesboro	AR	Trolli Sour Bright Crawlers Gummy Worms	3.14
02/21/2021	Jonesboro	AR	Lifesaver Gummies - 5 Flavor 14.5oz	2.98
02/21/2021	Jonesboro	AR	Crush Orange Soda 7.5oz 6 Pack	2.74
02/21/2021	Jonesboro	AR	Ruffles Chips Regular Xxl 9oz	2.98
02/21/2021	Jonesboro	AR	Little Debbie Zebra Snack Cakes	2.00
02/21/2021	Jonesboro	AR	Bagged Frosted Mini Donuts	2.00
02/21/2021	Jonesboro	AR	Little Debbie Little Muffins (blueberry)	2.50
02/21/2021	Jonesboro	AR	Little Debbie Little Muffins (blueberry)	2.50
02/21/2021	Jonesboro	AR	Little Debbie Little Muffins (blueberry)	2.50
02/21/2021	Jonesboro	AR	Great Value Ranch Dip 16oz	1.00
02/21/2021	Jonesboro	AR	Johnsons Creamy Baby Oil	3.92
02/21/2021	Jonesboro	AR	Gift Card Fee	5.73
02/21/2021	Jonesboro	AR	\$200 Mastercard Gift Card	201.15
03/09/2021	Jonesboro	AR	George Basic Swim Short	6.28
03/09/2021	Jonesboro	AR	George Basic Swim Short	6.28
03/09/2021	Jonesboro	AR	Terra & Sky Layering Tank	5.97
03/09/2021	Jonesboro	AR	Terra & Sky Baseball Tee	7.00
03/09/2021	Jonesboro	AR	Athletic Works T-shirt	6.88
03/09/2021	Jonesboro	AR	Athletic Works T-shirt	6.88
03/09/2021	Jonesboro	AR	Graphic Fleece Hoodie	12.88
03/09/2021	Jonesboro	AR	Mainstays Bath Towel Papyrus Beige	3.97
03/09/2021	Jonesboro	AR	Mainstays Bath Towel Papyrus Beige	3.97
03/09/2021	Jonesboro	AR	Mainstays Performance Bath Towel Acorn	3.97
03/09/2021	Jonesboro	AR	Mainstays Performance Bath Towel Acorn	3.97
03/09/2021	Jonesboro	AR	Lay's Stax Sour Cream & Onion 5.5oz	1.24
03/09/2021	Jonesboro	AR	Lay's Stax Sour Cream & Onion 5.5oz	1.24
03/09/2021	Jonesboro	AR	Snack Factory Pretzel Crisps Original	3.68
03/09/2021	Jonesboro	AR	Panda Signature Cup 2.25oz Chicken	0.37
03/09/2021	Jonesboro	AR	Panda Signature Cup 2.25oz Chicken	0.37
03/09/2021	Jonesboro	AR	Panda Signature Cup 2.25oz Beef	0.37
03/09/2021	Jonesboro	AR	Panda Signature Cup 2.25oz Beef	0.37
03/09/2021	Jonesboro	AR	Core Hydration 30.4oz 6 Pack	8.98
03/09/2021	Jonesboro	AR	Powdered Sugar Mini Donuts	2.36
03/09/2021	Jonesboro	AR	Stauffer's Chocolate Animal Crackers 20oz	1.98
03/09/2021	Jonesboro	AR	Entenmanns Little Bites Blueberry Muffin	2.98
03/09/2021	Jonesboro	AR	Cheezit Hot & Spicy Cracker 12.4oz	2.88
03/09/2021	Jonesboro	AR	Entenmann's Little Bites Chocolate Chip Muffins	2.98
03/09/2021	Jonesboro	AR	Entenmann's Little Bites Chocolate Chip Muffins	2.98
03/09/2021	Jonesboro	AR	Entenmann's Little Bites Chocolate Chip Muffins	-2.98
03/09/2021	Jonesboro	AR	Sour Cream Donut Holes	2.36
03/09/2021	Jonesboro	AR	Bean Dip 9oz	2.98
03/09/2021	Jonesboro	AR	Cheetos Crunchy Hot XL 8.5oz	2.50
03/09/2021	Jonesboro	AR	Entenmanns Little Bites Blueberry Muffin	2.98
03/09/2021	Jonesboro	AR	Freez Pak Ice Pack	2.97
03/09/2021	Jonesboro	AR	Goody Slideproof Metallic Bobby Pins	0.94
03/09/2021	Jonesboro	AR	Uni-ball Black Gel Pen 2ct	2.74
03/09/2021	Jonesboro	AR	KY True Feel Personal Lubricant 1.5oz	9.97
03/09/2021	Jonesboro	AR	Journal	1.88
03/09/2021	Jonesboro	AR	Goody Slideproof Metallic Bobby Pins	0.94
03/09/2021	Jonesboro	AR	Popsecret Homestyle 6ct	3.23
03/09/2021	Jonesboro	AR	Rockstar Xduration Blue Raz Energy Drink 16oz	1.50
03/17/2021	Poplar Bluff	MO	Great Value Facial Tissue With Lotion 120ct	1.32
03/17/2021	Poplar Bluff	MO	Huggies Natural Care Wipes 56ct	1.78
03/17/2021	Poplar Bluff	MO	Huggies Natural Care Wipes 56ct	1.78

Appendix B
City of Kennett
Improper and Questionable Purchases by Deputy Clerk
January 1, 2020, through March 8, 2022

Transaction Date	City	State	Description of Item Purchased (1)	Amount
03/17/2021	Poplar Bluff	MO	Sparkle Paper Towel 4 Double Rolls	4.98
03/17/2021	Poplar Bluff	MO	Purex Laundry Detergent 150oz	7.97
03/18/2021	Paragould	AR	Your Zone 84 Inch Mint Curtains	9.94
03/18/2021	Paragould	AR	Your Zone 84 Inch Mint Curtains	9.94
03/18/2021	Paragould	AR	Vicks Vaporub Baby Cream 3 Oz Tube	8.44
03/18/2021	Paragould	AR	Flintstones Immunity Gummy 60ct	5.58
03/18/2021	Paragould	AR	Olly Sleep Gummy 50ct	12.42
03/18/2021	Paragould	AR	Mainstays Curtain Rod 48-84"	9.98
03/18/2021	Paragould	AR	Mainstays Curtain Rod 48-84"	9.98
03/18/2021	Paragould	AR	Blankie Tails Yourzone Mermaid Blanket	14.88
03/18/2021	Paragould	AR	Classic Mint Twin/twin XL Extra Soft Sheet	19.96
03/18/2021	Paragould	AR	Nature Made Kids Vitamin C Gummy 60ct	4.88
03/18/2021	Paragould	AR	Mainstays Pink Comforter Twin/ Twin XL	14.97
03/18/2021	Paragould	AR	Your Zone Color Changing Light	12.97
03/18/2021	Paragould	AR	Children's Tylenol Cold And Flu Medicine 4oz	6.48
03/18/2021	Paragould	AR	Olly Sleep Gummy 50ct	12.88
03/18/2021	Paragould	AR	5" Carrot Cake	4.98
03/18/2021	Paragould	AR	Single Serving Lemon Cake	1.98
03/29/2021	Kennett	MO	Better Homes And Gardens 20" X 41" Paris Farmhouse Cushion Mat	14.97
03/29/2021	Kennett	MO	Mainstays Performance Bath Towel Navy	3.97
03/29/2021	Kennett	MO	Mainstays Performance Bath Towel Navy	3.97
03/29/2021	Kennett	MO	Mainstays Performance Bath Towel Navy	3.97
03/29/2021	Kennett	MO	Mainstays Performance Bath Towel Navy	3.97
03/29/2021	Kennett	MO	Mainstays Performance Bath Towel Navy	3.97
03/29/2021	Kennett	MO	Mainstays Performance Bath Towel Navy	3.97
03/29/2021	Kennett	MO	Mainstays Performance Bath Towel Navy	3.97
03/29/2021	Kennett	MO	Libman Large Broom & Dust Pan	12.97
03/29/2021	Kennett	MO	Your Zone 84 Inch Chambray Green Curtains	14.88
03/29/2021	Kennett	MO	Your Zone 84 Inch Chambray Green Curtains	14.88
03/29/2021	Kennett	MO	Your Zone 84 Inch Chambray Green Curtains	14.88
03/30/2021	Kennett	MO	7 Inch Unicorn Cake	12.98
03/30/2021	Kennett	MO	Mermaid Candle	2.98
03/30/2021	Kennett	MO	Bakery Crafts Purple Glitter 5 Candle	0.98
03/31/2021	Jackson	TN	Swiffer Duster Extendable Handle	7.97
03/31/2021	Jackson	TN	Metal Bucket Outdoor Citronella Candle	5.88
03/31/2021	Jackson	TN	Mainstays Galvanized Citronella Bucket Candle	5.88
03/31/2021	Jackson	TN	Mainstays Galvanized Citronella Bucket Candle	5.88
03/31/2021	Jackson	TN	Airwick Pure Ocean Air Spray Kit	9.97
03/31/2021	Jackson	TN	Microfiber Cleaning Towel 2 Pack	0.97
03/31/2021	Jackson	TN	Microfiber Cleaning Towel 2 Pack	0.97
03/31/2021	Jackson	TN	Microfiber Cleaning Towel 2 Pack	0.97
03/31/2021	Jackson	TN	Ocelo Handy Sponge 6ct	2.47
03/31/2021	Jackson	TN	Easy Wring Spin Mop & Bucket System	29.98
03/31/2021	Jackson	TN	Glade Hawaiian Carpet Deodorizer 32oz	1.94
03/31/2021	Jackson	TN	Salted Caramel Buttercream Wax Cubes	2.00
03/31/2021	Jackson	TN	Better Homes And Gardens Bergamot & Sage Wax Cubes	2.00
03/31/2021	Jackson	TN	Better Homes And Gardens Bergamot & Sage Wax Cubes	2.00
03/31/2021	Jackson	TN	Airwick Pure Ocean Air Spray Kit	9.97
03/31/2021	Jackson	TN	Mr. Clean Magic Eraser Extra Power 4ct	4.94
03/31/2021	Jackson	TN	Swiffer Duster Refill Kit 6ct	7.97
03/31/2021	Jackson	TN	Airwick Pure Ocean Air Spray Kit	9.97
03/31/2021	Jackson	TN	Airwick Pure Ocean Air Spray Kit	9.97
03/31/2021	Jackson	TN	Mainstays 100oz Citronella Torch Fuel	8.98
03/31/2021	Jackson	TN	Glade Aerosol Room Spray Sky And Sea Salt Scent	0.97
03/31/2021	Jackson	TN	Glade Aerosol Room Spray Sky And Sea Salt Scent	0.97
03/31/2021	Jackson	TN	Little Trees Car Air Freshener 3 Pack Royal Pine	2.78
03/31/2021	Jackson	TN	1 Inch White Panel Nails	0.97
03/31/2021	Jackson	TN	1-5/8" White Panel Nails	2.47
03/31/2021	Jackson	TN	Command Wire Toggle Hook 7 Pack	7.88
03/31/2021	Jackson	TN	Philips 6 Outlet Surge Protector	15.94

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City of Kennett
Improper and Questionable Purchases by Deputy Clerk
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Transaction Date	City	State	Description of Item Purchased (1)	Amount
03/31/2021	Jackson	TN	Philips 6 Outlet Surge Protector	15.94
03/31/2021	Jackson	TN	Glad Trash Bags	3.28
03/31/2021	Jackson	TN	Glade 8oz Aerosol Bamboo/bliss	0.97
03/31/2021	Jackson	TN	Glade 8oz Aerosol Bamboo/bliss	0.97
03/31/2021	Jackson	TN	Command Wire Toggle Hook 7 Pack	7.88
03/31/2021	Jackson	TN	Command Wire Toggle Hook 7 Pack	7.88
03/31/2021	Jackson	TN	Great Value Fume Free Oven Cleaner 16oz	2.98
03/31/2021	Jackson	TN	Pledge Dust & Allergen Aerosol 9.7oz	4.48
03/31/2021	Jackson	TN	Lysol Toilet Bowl Cleaner Twin Pack 48oz	3.47
03/31/2021	Jackson	TN	Weiman Cook Top Cleaner 15oz	4.12
03/31/2021	Jackson	TN	Fabuloso Lavender Multi-use Cleaner 56oz	2.53
03/31/2021	Jackson	TN	Comet Foaming Bath Spray 19oz	2.88
03/31/2021	Jackson	TN	Hefty Trash Bags 39 Gallon 40ct Drawstring	13.28
03/31/2021	Jackson	TN	Sharper Image Percussion Massager	100.00
04/03/2021	Kennett	MO	Ozark Trail 10x10 Slant Leg Canopy, Blue	39.97
04/03/2021	Kennett	MO	Big Easy Adirondack Chair Grey	31.48
04/03/2021	Kennett	MO	Big Easy Adirondack Chair Grey	31.48
04/03/2021	Kennett	MO	Big Easy Adirondack Chair Grey	31.48
04/03/2021	Kennett	MO	Big Easy Adirondack Chair Grey	31.48
04/03/2021	Kennett	MO	Big Easy Adirondack Chair Grey	31.48
04/12/2021	Kennett	MO	Carrot Square Cake	1.98
04/12/2021	Kennett	MO	Single Serving Classic Yellow Cake Square	1.98
04/12/2021	Kennett	MO	Freshness Guaranteed Mild Pico 10oz	2.98
04/12/2021	Kennett	MO	Philadelphia Cream Cheese Pineapple Soft Tub	3.38
04/12/2021	Kennett	MO	Daisy Squeeze Sour Cream 14oz	2.18
04/12/2021	Kennett	MO	Marketside Shredded Iceberg Lettuce 8oz	1.72
04/12/2021	Kennett	MO	Great Value Taco Blend Fancy Shredded Cheese 8oz	2.38
04/12/2021	Kennett	MO	Dr Teal's Melatonin 34oz Foaming Bath Bubbles	4.87
04/12/2021	Kennett	MO	Suave Aloe Lotion 32oz	3.64
04/12/2021	Kennett	MO	Find Your Happy Place Body Mist Rose and Magnolia 8oz	6.97
04/12/2021	Kennett	MO	Taco Bell Original Refried Beans 16oz	1.17
04/12/2021	Kennett	MO	Taco Bell Original Refried Beans 16oz	1.17
04/12/2021	Kennett	MO	Pace Chunky Medium Salsa 24oz	2.68
04/12/2021	Kennett	MO	Jarritos Pineapple Soda 1.5 Liter	0.98
04/12/2021	Kennett	MO	Jarritos Pineapple Soda 1.5 Liter	0.98
04/12/2021	Kennett	MO	Crush Orange Soda 20oz	1.98
04/12/2021	Kennett	MO	Doritos Nacho	2.72
04/12/2021	Kennett	MO	Doritos Cool Ranch	2.72
04/12/2021	Kennett	MO	Dr Teal's Melatonin Lotion 8oz	4.97
04/12/2021	Kennett	MO	Great Value Taco Seasoning	0.44
04/12/2021	Kennett	MO	73/27 Ground Beef Roll 3lb	8.73
04/12/2021	Kennett	MO	Triball Hitch Mount With Hook	59.96
04/12/2021	Kennett	MO	Boomerang Hitch Pin - Locking	14.48
04/23/2021	Paragould	AR	Charmin Flushable Wipes 40ct	3.68
04/23/2021	Paragould	AR	Hanes 6 Pack Crew Socks	16.96
04/23/2021	Paragould	AR	MLB Hat	15.97
04/23/2021	Paragould	AR	George 6-pack Boxer Briefs Assorted 3xl	17.46
04/23/2021	Paragould	AR	Men's Apparel - NCAA Jewelry & Accessories	4.97
04/23/2021	Paragould	AR	Crest Tooth Whitening Light	59.97
04/23/2021	Paragould	AR	Crest Toothpaste 3D White 3.9oz	6.97
04/23/2021	Paragould	AR	Equate Sensitive Skin Feminine Wash 12oz	3.48
04/23/2021	Paragould	AR	Revlon Colorstay Eyeliner	7.32
04/23/2021	Paragould	AR	Photo Focus Water Drop Primer	4.98
04/23/2021	Paragould	AR	Wet N Wild Mousse	3.98
04/23/2021	Paragould	AR	Crest Mouthwash 1L 6ct	4.97
04/23/2021	Paragould	AR	Neutrogena Microdermabrasion System Puff Refill	11.82
04/23/2021	Paragould	AR	Neutrogena Microdermabrasion System	17.97
04/23/2021	Paragould	AR	Children's Toothbrush 2 Pack	5.92
04/23/2021	Paragould	AR	Honeywell Turbo Oscillating Fan	22.94
05/12/2021	Jonesboro	AR	Calligraphy Pens Duel Tip 12ct	8.92
05/12/2021	Jonesboro	AR	Piccadilly Calligraphy Made Easy Journal	8.79

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City of Kennett
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Transaction Date	City	State	Description of Item Purchased (1)	Amount
06/25/2021	Madison	TN	Red White And Blue Twinkie Multi-pack	2.86
06/25/2021	Madison	TN	Hostess Frosted Donut 11.25oz Bag	1.98
06/25/2021	Madison	TN	Hostess Frosted Donut 11.25oz Bag	1.98
06/25/2021	Madison	TN	Keto Friendly Peanut Butter	6.98
06/25/2021	Madison	TN	Keto Friendly Chocolate	6.98
06/25/2021	Madison	TN	Dollar Shave Club Refill Blades	9.97
06/25/2021	Madison	TN	Soothing Care Chafing Relief Powder Gel	5.98
06/25/2021	Madison	TN	Milo's Sweet Tea 6 Pack 12oz	4.48
06/25/2021	Madison	TN	Nabisco Munch Mini Cookie Variety Pack 12 Pack	4.68
06/25/2021	Madison	TN	Pepperidge Farm Milano Cookie 6oz	2.98
06/25/2021	Madison	TN	Pepperidge Farm Mint Milano Cookie 7oz	2.98
06/25/2021	Madison	TN	Cheez-it Cheddar Jack Jalapeno	2.93
06/25/2021	Madison	TN	Huggies Natural Care Wipes 56ct	1.78
06/25/2021	Madison	TN	200 Mg Ibuprofen Tablets 100ct	3.88
06/25/2021	Madison	TN	Icy Hot Lidocaine No Mess 2.5oz	8.98
06/25/2021	Madison	TN	Isoplus Oil Sheen Hair Spray 11oz	6.48
06/25/2021	Madison	TN	Tresemme Extra Hold Hair Spray 7.8oz	3.98
06/25/2021	Madison	TN	Icy Hot Lidocaine Dry Spray 4oz	10.48
06/25/2021	Madison	TN	Terra & Sky Short Sleeve V-neck Tee	7.97
06/25/2021	Madison	TN	Terra & Sky Short Sleeve V-neck Tee	7.97
06/25/2021	Madison	TN	Terra & Sky Short Sleeve V-neck Tee	7.97
07/12/2021	Kennett	MO	Large Box 24x16x19	14.80
07/12/2021	Kennett	MO	White Color Duck Tape 20 Yards	3.48
07/12/2021	Kennett	MO	Duck Packaging Tape 55 Yards 8 Pack	9.88
07/12/2021	Kennett	MO	Duck Packaging Tape Gun W/ 2 Tape Rolls 55 Yards	9.88
07/12/2021	Kennett	MO	Equate Medicine Dosing Syringe 2 Pack	2.97
07/12/2021	Kennett	MO	Sharpie Chisel Black 2ct	2.88
07/12/2021	Kennett	MO	Duck Bubble Wrap 12" X 200' Pallet	16.88
07/12/2021	Kennett	MO	Children's Miracle Network Donation	5.00
07/17/2021	Kennett	MO	Funkaway Odor Eliminating Beads 12oz	5.88
07/17/2021	Kennett	MO	Funkaway Odor Eliminating Beads 12oz	5.88
07/17/2021	Kennett	MO	Funkaway Odor Eliminating Beads 12oz	5.88
07/17/2021	Kennett	MO	Scrubbing Bubbles Daily Shower Cleaner 32oz	2.94
07/17/2021	Kennett	MO	Clorox Toilet Wand Starter Kit W/caddy	7.84
07/17/2021	Kennett	MO	Clorox Toilet Wand Starter Kit W/caddy	7.84
07/17/2021	Kennett	MO	Enfamil Infant Powder 12.5oz	17.08
07/17/2021	Kennett	MO	Lysol All Purpose Cleaner	2.56
07/17/2021	Kennett	MO	Lysol All Purpose Cleaner	2.18
07/17/2021	Kennett	MO	Pine Glo Lemon Disinfectant	0.98
07/17/2021	Kennett	MO	Lysol Cling Toilet Bowl Cleaner 24oz	1.97
07/17/2021	Kennett	MO	Lysol Cling Toilet Bowl Cleaner 24oz	1.97
07/17/2021	Kennett	MO	Glade Linen And Carpet 32oz	1.94
07/17/2021	Kennett	MO	Hoover Powerscrub Elite Carpet Cleaner	169.00
07/17/2021	Kennett	MO	A&h Carpet Powder 42.6oz	1.94
07/17/2021	Kennett	MO	Clorox Auto Toilet Bowl Cleaner 2 Pack 7oz	4.98
07/17/2021	Kennett	MO	Scrub Daddy Yellow 1ct	3.48
07/17/2021	Kennett	MO	Pest Offense Electronic Pest Repeller	22.16
07/17/2021	Kennett	MO	Great Value Iron Scrub Brush	1.54
07/17/2021	Kennett	MO	Pest Offense Electronic Pest Repeller	22.16
07/17/2021	Kennett	MO	Great Value Small Handy Scrubber	1.97
07/17/2021	Kennett	MO	Great Value Soap Dispensing Brush	2.88
07/17/2021	Kennett	MO	Comet Soft Cleanser Cream W/ Bleach 24oz	1.88
07/17/2021	Kennett	MO	Gain Powder Laundry Detergent 91oz	10.47
07/17/2021	Kennett	MO	Dawn Dish Spray Fresh Scent 16oz	4.94
07/17/2021	Kennett	MO	Finish Dishwasher Pods 60ct	14.48
07/17/2021	Kennett	MO	Mr. Clean Erasers 7ct	8.47
07/17/2021	Kennett	MO	Great Value Cleaning Bleach Lemon 81oz	2.94
07/17/2021	Kennett	MO	Hoover Pet Carpet Cleaning Solution 128oz	18.94
07/18/2021	Kennett	MO	Better Homes And Gardens 6 Pack Washcloths Grey	7.88
07/18/2021	Kennett	MO	Better Homes And Gardens Textured Bath Rug Navy	14.72
07/18/2021	Kennett	MO	Better Homes And Gardens Bath Towel Grey	12.88

Appendix B
City of Kennett
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January 1, 2020, through March 8, 2022

Transaction Date	City	State	Description of Item Purchased (1)	Amount
07/18/2021	Kennett	MO	Better Homes And Gardens Bath Towel Grey	12.88
07/18/2021	Kennett	MO	Better Homes And Gardens Bath Towel Grey	12.88
07/18/2021	Kennett	MO	Better Homes And Gardens Bath Towel Grey	12.88
07/18/2021	Kennett	MO	Better Homes And Gardens Bath Towel Grey	12.88
07/18/2021	Kennett	MO	Better Homes And Gardens Cotton 17"x24" Rug Grey	9.97
07/18/2021	Kennett	MO	Eclipse Phoenix Blackout Curtain Panel Pair 84"	12.97
07/18/2021	Kennett	MO	Eclipse Phoenix Blackout Curtain Panel Pair 84"	12.97
07/18/2021	Kennett	MO	Mainstays White Shells Shower Curtain	14.88
07/18/2021	Kennett	MO	Mainstays Fabric Shower Curtain Liner	7.83
07/18/2021	Kennett	MO	Eclipse Phoenix Blackout Curtain Panel Pair 84"	12.97
07/18/2021	Kennett	MO	Eclipse Phoenix Blackout Curtain Panel Pair 84"	12.97
07/18/2021	Kennett	MO	Command Curtain Rod Hooks 2 Pack	7.88
07/18/2021	Kennett	MO	Command Curtain Rod Hooks 2 Pack	7.88
07/18/2021	Kennett	MO	Mainstays Silver Adhesive Hooks 2 Pack	3.84
07/18/2021	Kennett	MO	Mainstays Silver Adhesive Hooks 2 Pack	3.84
07/18/2021	Kennett	MO	Command Broom Gripper	6.84
07/18/2021	Kennett	MO	Command Broom Gripper	6.84
07/18/2021	Kennett	MO	Better Homes And Gardens Button Hook Nickel	9.96
07/18/2021	Kennett	MO	Mainstays Grey Pebbles Scrubber Tub Mat	5.97
07/18/2021	Kennett	MO	Mainstays Grey Pebbles Scrubber Tub Mat	5.97
07/18/2021	Kennett	MO	Command Broom Gripper	6.84
07/18/2021	Kennett	MO	Command Curtain Rod Hooks 2 Pack	7.88
07/18/2021	Kennett	MO	Command Broom Gripper	6.84
07/18/2021	Kennett	MO	Command Broom Gripper	6.84
07/18/2021	Kennett	MO	Command Curtain Rod Hooks 2 Pack	7.88
07/18/2021	Kennett	MO	Command Curtain Rod Hooks 2 Pack	7.88
07/18/2021	Kennett	MO	Coca-Cola Contour Bottle Bank	9.97
07/18/2021	Kennett	MO	Command Broom Gripper	6.84
07/18/2021	Kennett	MO	Command Curtain Rod Hooks 2 Pack	7.88
07/18/2021	Kennett	MO	Lysol Wipes New Day 80ct	4.47
07/18/2021	Kennett	MO	Better Homes And Gardens Curved Rod Nickel	32.96
07/18/2021	Kennett	MO	Clorox Scentiva Multisurface Cleaner 32oz	3.48
07/18/2021	Kennett	MO	Lysol Disinfectant Spray Mango 19oz	5.77
07/18/2021	Kennett	MO	Windex Original Blue Trigger 23oz	2.97
07/18/2021	Kennett	MO	Hefty 39 Gallon Trash Drawstring Trash Bags 40ct	13.28
07/21/2021	Branson	MO	Bodyarmor Water 6 Pack 20oz	4.48
07/21/2021	Branson	MO	Planters Honey Roast Mixed Nuts	4.98
07/21/2021	Branson	MO	Nabisco Easy Cheese American 8oz	3.88
07/21/2021	Branson	MO	Mother's Cookies Circus Animals	2.70
07/21/2021	Branson	MO	Powerade Mountain Blast 20oz 8 Pack	4.78
07/21/2021	Branson	MO	Jack Link's Original Jerky 6.2oz	7.98
07/21/2021	Branson	MO	Planters Honey Roast Cashew 9.5oz	7.42
07/21/2021	Branson	MO	Chips Ahoy! Chewy Cookie 13oz	2.74
07/21/2021	Branson	MO	Dollar Shave Club Refill Blades	9.97
07/21/2021	Branson	MO	Nabisco Chicken In A Biskit Cracker 12oz	3.67
07/21/2021	Branson	MO	Sandwich Cracker Variety Pack	2.50
07/23/2021	Branson	MO	Mountain Dew Frost Bite 12oz 12 Pack Cans	4.98
07/23/2021	Branson	MO	Mountain Dew Code Red 16.9oz 6 Pack	2.75
07/23/2021	Branson	MO	Mountain Dew Code Red 16.9oz 6 Pack	2.75
07/23/2021	Branson	MO	Gold Bond Ultra Restoring Lotion 13oz	7.97
07/23/2021	Branson	MO	Old Spice Antiperspirant Spray 3.8oz	5.47
07/23/2021	Branson	MO	Find Your Happy Place Body Mist Ocean Waves 8oz	6.97
07/23/2021	Branson	MO	Women Time And True Knit Loafer	14.97
07/23/2021	Branson	MO	Terra And Sky Short Sleeve Tee	7.97
07/23/2021	Branson	MO	Monster Ultra Paradise 16oz	1.98
07/23/2021	Branson	MO	Watermelon 10oz	2.58
07/25/2021	Malden	MO	Midea Portable Window Air Conditioning Unit	224.00
07/27/2021	Kennett	MO	Adjustable Curtain Rod	12.32
07/27/2021	Kennett	MO	Adjustable Curtain Rod	12.32
07/27/2021	Kennett	MO	Better Homes And Gardens Adjustable Curtain Rod	32.98
07/27/2021	Kennett	MO	Better Homes And Gardens Adjustable Curtain Rod	32.98

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Transaction Date	City	State	Description of Item Purchased (1)	Amount
07/27/2021	Kennett	MO	Better Homes And Gardens Adjustable Curtain Rod	32.98
07/27/2021	Kennett	MO	Sylvania 60 Watt Light Bulbs 12 Pack	19.97
07/27/2021	Kennett	MO	Great Value 40 Watt Light Bulb 2 Pack	6.74
07/27/2021	Kennett	MO	Great Value 40 Watt Light Bulb 2 Pack	5.74
07/27/2021	Kennett	MO	Great Value 40 Watt Light Bulb 2 Pack	5.74
07/27/2021	Kennett	MO	Great Value 40 Watt Light Bulb 2 Pack	6.74
07/27/2021	Kennett	MO	Ge Light Sensing Night Light, 2 Pack	9.97
07/27/2021	Kennett	MO	Eclipse Phoenix Blackout Curtain Panel Pair Indigo	12.97
07/27/2021	Kennett	MO	Eclipse Phoenix Blackout Curtain Panel Pair Indigo	12.97
07/27/2021	Kennett	MO	Eclipse Phoenix Blackout Curtain Panel Pair Indigo	12.97
07/27/2021	Kennett	MO	Eclipse Phoenix Blackout Curtain Panel Pair 84"	12.97
07/27/2021	Kennett	MO	Eclipse Phoenix Blackout Curtain Panel Pair Indigo	12.97
07/27/2021	Kennett	MO	Eclipse Phoenix Blackout Curtain Panel Pair 84"	12.97
08/08/2021	Paragould	AR	Mainstays Hangers 18 Black Plastic	2.28
08/08/2021	Paragould	AR	Mainstays 50 Pack Hangers Black	5.00
08/08/2021	Paragould	AR	Hyper Tough 20 Gal Trashcan	11.98
08/08/2021	Paragould	AR	Mainstays Hangers 18 Black Plastic	2.28
08/08/2021	Paragould	AR	Mainstays Hangers 18 Black Plastic	2.28
08/08/2021	Paragould	AR	Onn. TV Wall Mount 6-pc Install Tool Kit	14.96
08/08/2021	Paragould	AR	Motorola Two-way Radio 3 Pack	65.00
08/08/2021	Paragould	AR	Adjustable Shower Arm	14.84
08/08/2021	Paragould	AR	Hefty Trash Bags 30 Gallon 28ct	10.97
08/08/2021	Paragould	AR	2 In 1 Combo Shower Head	46.97
08/15/2021	Kennett	MO	Mainstays Curtain Rod, Bronze	7.87
08/15/2021	Kennett	MO	Mainstays Curtain Rod 28-46"	0.94
08/15/2021	Kennett	MO	Mainstays Curtain Rod, Bronze	7.87
08/15/2021	Kennett	MO	Equate Chest Rub 3.53oz	1.92
08/15/2021	Kennett	MO	Equate Netipot Kit	7.88
08/15/2021	Kennett	MO	Energizer Lithium Batteries 12ct	28.98
08/15/2021	Kennett	MO	Vicks Vapor Shower Tablets 3ct	5.44
08/15/2021	Kennett	MO	Chips Ahoy! Cookies Chewy Family Size 19.5oz	3.00
08/15/2021	Kennett	MO	Chips Ahoy! Chunky Family Size 18oz	3.00
08/15/2021	Kennett	MO	Chips Ahoy! Cookies Original Family Size 18.2oz	3.00
08/15/2021	Kennett	MO	Great Value 2% Milk Gal	3.27
08/20/2021	Kennett	MO	Cereal Keeper 2 Pack	9.98
08/20/2021	Kennett	MO	Cereal Keeper 2 Pack	9.98
08/20/2021	Kennett	MO	Better Homes And Gardens Grey Bath Rug	13.84
08/20/2021	Kennett	MO	Febreze Air Freshener Wood 8.8oz	3.97
08/20/2021	Kennett	MO	Scotch-Brite Heavy Duty Dish Wand	2.63
08/20/2021	Kennett	MO	Mainstays 20 Piece Flatware Set Winfield	13.97
08/20/2021	Kennett	MO	Mainstays XL Oversized Tray Table	14.87
08/20/2021	Kennett	MO	Mainstays XL Oversized Tray Table	14.87
08/20/2021	Kennett	MO	Outdoor Trails Compact Folding Cot	39.82
08/20/2021	Kennett	MO	Comfort Complete Pillow Standard/queen	2.97
08/20/2021	Kennett	MO	Great Value Ultimate Fresh Liquid Fabric Softener 129oz	6.96
08/20/2021	Kennett	MO	Suavitel Fabric Softener Morning Sun 46oz	2.88
08/20/2021	Kennett	MO	Wax Melt Cubes Cider House Scent	2.00
08/20/2021	Kennett	MO	Wax Melt Cubes Cider House Scent	2.00
08/20/2021	Kennett	MO	Wax Melt Cubes Caramel Apple Spice Fragrance	3.47
08/20/2021	Kennett	MO	Wax Melt Cubes Cookies N Cream Fragrance	2.00
08/20/2021	Kennett	MO	Better Homes And Gardens Farm Apple Pumpkin Wax Cubes	2.00
08/20/2021	Kennett	MO	Better Homes And Gardens Value Pack Farm Apple Pumpkin Wax Cubes	3.47
08/21/2021	Kennett	MO	Dasani Water 20oz	1.78
08/21/2021	Kennett	MO	Korky Quietfill Fill Toilet Valve & Flapper	10.87
08/21/2021	Kennett	MO	Clipper Kit	11.97
08/21/2021	Kennett	MO	Mello Yello 20oz	1.94
08/21/2021	Kennett	MO	Assorted Sink Stoppers 3 Pack	1.97
08/21/2021	Kennett	MO	HDMI Cable 12'	12.97
08/21/2021	Kennett	MO	Med Planner Notebook	10.97
08/21/2021	Kennett	MO	Pen+gear 8.5"x 11" Dry Erase Board Black	1.97
08/21/2021	Kennett	MO	Turbie Twist Hair Turban	4.98

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Transaction Date	City	State	Description of Item Purchased (1)	Amount
08/21/2021	Kennett	MO	Satin Pillowcase	9.94
08/21/2021	Kennett	MO	Siris Vinyl Shower Cap	1.96
08/21/2021	Kennett	MO	Bic 24pk Sparkle Mechanical Pencil 0.7mm	5.97
08/21/2021	Kennett	MO	Satin Slumber Cap	1.96
08/21/2021	Kennett	MO	No More Snags Defining Brush	8.94
08/21/2021	Kennett	MO	Q-tips Cotton Swabs 170ct	1.97
08/21/2021	Kennett	MO	Jergens Soothing Aloe Lotion 21oz	5.34
08/21/2021	Kennett	MO	Carols Daughter Black Vanilla 4n1 Comb Cream 8oz	11.97
08/21/2021	Kennett	MO	Miss Jessie's Jelly Soft Curls	13.97
08/21/2021	Kennett	MO	Shea Moisture Honey And Marfura Oil Hydration Intensive Masque	10.33
08/21/2021	Kennett	MO	Scalp Massager	8.94
08/21/2021	Kennett	MO	Ace Metal Pick	2.47
08/21/2021	Kennett	MO	Goody Grooved Sectioning Clips 5ct	2.48
08/21/2021	Kennett	MO	Hipro Extreme Hair Repair Packet	1.50
08/21/2021	Kennett	MO	Hipro Extreme Hair Repair Packet	1.50
08/21/2021	Kennett	MO	No-metal Elastics	1.74
08/21/2021	Kennett	MO	Argan Oil Hair Oil	6.64
08/23/2021	Poplar Bluff	MO	Great Value Paper Plates 8.5" 50ct	2.08
08/23/2021	Poplar Bluff	MO	Great Value Spray Bottle 32oz	1.00
08/23/2021	Poplar Bluff	MO	Great Value Ultra Strong Paper Towels 6 Double Rolls	8.42
08/28/2021	Kennett	MO	Jarritos Pineapple Soda 1.5 Liter	0.98
08/28/2021	Kennett	MO	Jarritos Pineapple Soda 1.5 Liter	0.98
08/28/2021	Kennett	MO	Jimmy Dean Biscuit Sandwich	9.68
08/28/2021	Kennett	MO	Kemps Ittibitz Cotton Candy 2.9oz	0.98
08/28/2021	Kennett	MO	Kemps Ittibitz Cotton Candy 2.9oz	0.98
08/28/2021	Kennett	MO	Kellogg Froot Loops 32.1oz	5.98
08/28/2021	Kennett	MO	Farberware 3.2 Qt. Air Fryer	59.88
08/28/2021	Kennett	MO	Accent Rug Dylan Teal 20x34	8.88
08/28/2021	Kennett	MO	Accent Rug Dylan Teal 20x34	8.88
08/28/2021	Kennett	MO	Accent Rug Dylan Teal 20x34	8.88
08/28/2021	Kennett	MO	Great Value Tater Tots 32oz	1.68
08/29/2021	Sikeston	MO	Protective Styles Detangling Cream	5.97
08/29/2021	Sikeston	MO	Equate Dry Spray Antiperspirant Cucumber	3.98
08/29/2021	Sikeston	MO	First Response Early Result Pregnancy Tests 3ct	12.98
08/29/2021	Sikeston	MO	Equate Sensitive Skin Feminine Wash 12oz	3.48
08/29/2021	Sikeston	MO	Equate Clear Liquid Hand Soap, 7.5oz	0.75
08/29/2021	Sikeston	MO	Equate Clear Liquid Hand Soap, 7.5oz	0.75
08/29/2021	Sikeston	MO	Official Harry Potter Baking Book	13.98
08/29/2021	Sikeston	MO	Cat Unicorn Stuffed Animal	14.88
08/29/2021	Sikeston	MO	Great Value 60 Watt Lightbulbs 12 Pack	9.97
08/29/2021	Sikeston	MO	Mainstays Double Curtain Rod 48-86	4.97
08/29/2021	Sikeston	MO	Mainstays Floor Lamp	36.92
08/29/2021	Sikeston	MO	Mainstays Floor Lamp	36.92
08/29/2021	Kennett	MO	Amerigas Propane Tank	43.82
08/29/2021	Kennett	MO	Cuisinart Sweet Paprika Seafood Seasoning	4.97
08/29/2021	Kennett	MO	Cuisinart Maple Bacon Seasoning	4.97
08/29/2021	Kennett	MO	Pit Boss Tennessee Apple Butter 5oz	4.97
08/29/2021	Kennett	MO	Pit Boss KC BBQ Rub 5oz	4.97
08/29/2021	Kennett	MO	Expert Grill Foil Grill Pan 3ct	0.86
08/29/2021	Kennett	MO	Expert Grill Brush	0.97
08/29/2021	Kennett	MO	Expert Grill Toolset	12.87
08/29/2021	Kennett	MO	Expert Grill 6 Burner Gas Grill Black	197.00
09/04/2021	Kennett	MO	Strawberrys Shake-On BBQ Seasoning	2.98
09/04/2021	Kennett	MO	Hickory BBQ Sauce 40oz	3.54
09/04/2021	Kennett	MO	Great Value Hickory Smoked Bacon	4.12
09/04/2021	Kennett	MO	Boneless Pork Chops	6.92
09/04/2021	Kennett	MO	Great Value Hickory Smoked Bacon	4.12
09/04/2021	Kennett	MO	Premium Deviled Egg Potato Salad 32oz	4.94
09/04/2021	Kennett	MO	Sam's Choice Mountain Lightning 12oz 24 Pack	4.72
09/04/2021	Kennett	MO	Canada Dry Ginger Ale 12oz 12 Pack	3.88
09/04/2021	Kennett	MO	Johnsonville Cheddar Bratwurst	5.88

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Transaction Date	City	State	Description of Item Purchased (1)	Amount
09/04/2021	Kennett	MO	Tai Pei Port Potsticker	9.42
09/04/2021	Kennett	MO	Edwards Georgia Pecan Pie	6.98
09/04/2021	Kennett	MO	Sara Lee French Strawberry Cheesecake	5.98
09/04/2021	Kennett	MO	Pictsweet Farms Brussel Sprouts, Carrots, Onions	3.32
09/04/2021	Kennett	MO	Chicken Breast Tender	6.21
09/04/2021	Kennett	MO	Diet Pepsi Original 20oz	1.98
09/04/2021	Kennett	MO	Mountain Dew Code Red 20oz	1.98
09/04/2021	Kennett	MO	Powerade Mountain Blast 20oz	1.58
09/04/2021	Kennett	MO	Powerade Mountain Blast 20oz	1.58
09/04/2021	Kennett	MO	Diet Pepsi Original 20oz	1.98
09/04/2021	Kennett	MO	Oreo Halloween Family Size 20oz	3.67
09/04/2021	Kennett	MO	Patti's Good Life Mac & Cheese	6.47
09/04/2021	Kennett	MO	Oreo Apple Cider Donut	3.67
09/04/2021	Kennett	MO	Great Value Hot Dog Buns	0.88
09/05/2021	Kennett	MO	Scatter Gories Game	14.92
09/05/2021	Kennett	MO	Wood Domino Racks	7.83
09/05/2021	Kennett	MO	Five Crowns Card Game	12.97
09/05/2021	Kennett	MO	Wheel Of Fortune Card Game	5.97
09/05/2021	Kennett	MO	Uno Card Game	5.44
09/05/2021	Kennett	MO	5/8`` Dice	1.97
09/05/2021	Kennett	MO	5/8`` Dice	1.97
09/05/2021	Kennett	MO	5/8`` Dice	1.97
09/05/2021	Kennett	MO	Mexican Train Dominoes With Aluminum Case	24.74
09/05/2021	Kennett	MO	Magazine	5.99
09/05/2021	Kennett	MO	Farkle Score Pad For Use With Farkle Game	2.97
09/05/2021	Kennett	MO	Ceramic Lantern Orange	3.24
09/05/2021	Kennett	MO	Ceramic Lantern Green	3.24
09/05/2021	Kennett	MO	Ceramic Lantern Yellow	3.24
09/05/2021	Kennett	MO	Ceramic Jugs Orange	4.98
09/05/2021	Kennett	MO	Resin Mini Pumpkin	2.98
09/05/2021	Kennett	MO	Resin Mini Pumpkin	2.98
09/05/2021	Kennett	MO	Resin Mini Pumpkin	2.98
09/05/2021	Kennett	MO	Harvest Wall Hanging	5.98
09/13/2021	Kennett	MO	Popsicles Orange Cherry Grape 32cy	5.97
09/13/2021	Kennett	MO	200 Mg Ibuprofen Tablets, 100ct	3.88
09/13/2021	Kennett	MO	Chewy Candy 7.7oz	5.88
09/13/2021	Kennett	MO	Wrigley's Extra Spearmint 3 Pack	2.48
09/13/2021	Kennett	MO	Lilys Sugar Free Butterscotch Pieces 7oz	4.98
09/13/2021	Kennett	MO	Lilys Salted Caramel Chips Pouch 7oz	4.98
09/13/2021	Kennett	MO	Campbell's On The Go Chicken/Mini Noodle	1.38
09/13/2021	Kennett	MO	Golden Flake BBQ Pork Skins Barrel 7.5oz	6.14
09/13/2021	Kennett	MO	Great Value Chicken Broth 32oz	1.22
09/16/2021	Dyersburg	TN	Fall Marshmallow Treat	5.94
09/16/2021	Dyersburg	TN	Great Value Texmex Trail Mix 22oz	4.98
09/16/2021	Dyersburg	TN	Pringles Sour Cream & Onion Crisps 5.5oz	1.70
09/16/2021	Dyersburg	TN	Pringles Cheddar Cheese Crisps 5.5oz	1.70
09/16/2021	Dyersburg	TN	Munchies Cheddar Cheese Cracker Sandwiches 8 Count	2.18
09/16/2021	Dyersburg	TN	Munchies Cheddar Cheese Cracker Sandwiches 8 Count	2.18
09/16/2021	Dyersburg	TN	Munchies Cheddar Cheese Cracker Sandwiches 8 Count	2.18
09/16/2021	Dyersburg	TN	Great Value 2% Milk Gallon	3.51
09/21/2021	Kennett	MO	Tai Pei Chicken Eggroll	4.98
09/21/2021	Kennett	MO	Great Value Mixed Vegetables 12oz	0.84
09/21/2021	Kennett	MO	Great Value Deluxe Stir Fry 20oz	2.33
09/21/2021	Kennett	MO	Uncle Bens Ready Rice Basmati	1.98
09/21/2021	Kennett	MO	Uncle Bens Ready Rice Basmati	1.98
09/21/2021	Kennett	MO	PF Changs Sauces Sesame	3.38
09/21/2021	Kennett	MO	La Choy Sweet And Sour Marinade	2.48
09/21/2021	Kennett	MO	Oi! Virgin Sesame Oil	4.98
09/21/2021	Kennett	MO	Edwards Turtle Crème Pie	5.97
09/21/2021	Kennett	MO	Smucker Uncrustables Grape 10ct	6.86
09/21/2021	Kennett	MO	Smucker Uncrustables Grape 10ct	6.86

Appendix B
City of Kennett
Improper and Questionable Purchases by Deputy Clerk
January 1, 2020, through March 8, 2022

Transaction Date	City	State	Description of Item Purchased (1)	Amount
09/21/2021	Kennett	MO	Great Value Texas Toast	1.76
09/21/2021	Kennett	MO	Chicken Tender Medium	5.90
09/25/2021	Jonesboro	AR	Otter Box Phone Case For Galaxy Pro Note 20 Ultra Black	49.97
09/26/2021	Union City	TN	Girls Wonder Nation Long Sleeve Crew Tee	4.44
09/26/2021	Union City	TN	Girls Athletic Works Fleece Sweatshirt	5.96
09/26/2021	Union City	TN	Girls Athletic Works Fleece Sweatpants	5.96
09/26/2021	Union City	TN	Big Girls 2 Pack MTV 90s Tee	8.98
09/26/2021	Union City	TN	Secret Treasures Dream Fit Seamless Bra	7.00
09/26/2021	Union City	TN	Deep Conditioning Hair Masque	5.97
09/26/2021	Union City	TN	Cystex Urinary Tablets 40ct	7.92
09/26/2021	Union City	TN	Ovulation Kit	15.98
09/26/2021	Union City	TN	Pamprin Multi-symptom Capsules 20ct	3.94
09/26/2021	Union City	TN	Shampoo	5.97
09/26/2021	Union City	TN	Sprite Zero 20oz	1.98
09/26/2021	Union City	TN	Skittles Original Fruit	1.48
09/26/2021	Union City	TN	Skittles Original Fruit	1.48
10/16/2021	Kennett	MO	Tomatoes On The Vine	3.95
10/16/2021	Kennett	MO	Savory Herb Potatoes 1lb Tray	4.11
10/16/2021	Kennett	MO	Hormel Natural Choice Bacon Original	5.96
10/16/2021	Kennett	MO	Prego Roasted Garlic Parmesan Alfredo Sauce 22oz	2.50
10/16/2021	Kennett	MO	Great Value Pot Ready Spaghetti 16oz	0.82
10/16/2021	Kennett	MO	Fresh Green Onions Bunch	0.78
10/16/2021	Kennett	MO	Garlic Bread	1.98
10/19/2021	Kennett	MO	Dots Original Pretzels 12ct 1.5oz	9.98
10/19/2021	Kennett	MO	Dots Original Pretzels 12ct 1.5oz	9.98
10/19/2021	Kennett	MO	Dot's Pretzels 16oz	5.98
10/19/2021	Kennett	MO	Chips Ahoy! Cookies Chewy Family Size 19.5oz	3.00
10/19/2021	Kennett	MO	Johnsonville Beddar W/Cheddar Sausage Links	3.32
10/19/2021	Kennett	MO	Oscar Mayer Smokie Sausage Links 14oz	2.24
10/19/2021	Kennett	MO	Oscar Mayer Bologna	2.00
10/19/2021	Kennett	MO	Claussen Pickle Spears	3.64
10/19/2021	Kennett	MO	Hefty 16oz Cups Mixed Colors 100ct	6.98
10/19/2021	Kennett	MO	Sparkle Paper Towels 6 Double Rolls	3.97
10/19/2021	Kennett	MO	Great Value Premium Forks 100ct	4.98
10/19/2021	Kennett	MO	Let's Get Deep Couples Intimacy Game	19.82
10/19/2021	Kennett	MO	Dixie Everyday 10" Paper Plate 100ct	8.74
10/19/2021	Kennett	MO	Wells Lamont Men's Hydrayde Leather Gloves Pull-On Black	13.96
10/19/2021	Kennett	MO	Lewis Hawaiian Half Loaf Bread 12oz	1.58
10/25/2021	Kennett	MO	Gain Fabric Softener 129oz	9.94
10/25/2021	Kennett	MO	Fabuloso Multi Purpose Cleaner Lavender 128oz	5.78
10/25/2021	Kennett	MO	Irish Spring Body Wash Original 18oz	3.97
10/25/2021	Kennett	MO	Clorox Disinfecting Wipes Lemon/fresh Scent 75ct	9.22
10/25/2021	Kennett	MO	Clorox Toilet Wand Refill 10ct	4.98
10/25/2021	Kennett	MO	Oral B Mouthwash Dry Mouth 16oz	6.97
10/25/2021	Kennett	MO	Swiffer Sweeper Starter Kit 1ct	16.94
10/25/2021	Kennett	MO	Werthers Original Sugar Free Chewy Candy 7.7oz	5.88
10/25/2021	Kennett	MO	Cook Top Cleaner	4.23
10/25/2021	Kennett	MO	Weiman Stainless Steel Wipes	3.58
10/25/2021	Kennett	MO	Oral B Electric Toothbrush	14.97
10/25/2021	Kennett	MO	Clorox Automatic Toilet Bowl Cleaner Tablets	8.54
10/25/2021	Kennett	MO	Oral B Prohealth Clinical Precision Clean Electric Toothbrush	13.12
10/25/2021	Kennett	MO	Crest 3D White Deep Clean Toothpaste	3.97
10/25/2021	Kennett	MO	Equate Low Dose Aspirin 60ct	0.98
10/25/2021	Kennett	MO	Monster Original Energy Drink 16oz	1.98
10/25/2021	Kennett	MO	Monster Original Energy Drink 16oz	1.98
10/25/2021	Kennett	MO	Swiffer Wet Mopping Cloths Gain Scent 24ct	8.92
10/25/2021	Kennett	MO	Terra & Sky Long Sleeve Tee	8.98
12/05/2021	Kennett	MO	Vizio 43" Smart TV	214.50
12/05/2021	Kennett	MO	Smart Base Bed Frame 14``	139.00
12/05/2021	Kennett	MO	Mainstays Hillside Nightstand White	75.00
12/05/2021	Kennett	MO	Mainstays Hillside Nightstand White	75.00

Appendix B
City of Kennett
Improper and Questionable Purchases by Deputy Clerk
January 1, 2020, through March 8, 2022

Transaction Date	City	State	Description of Item Purchased (1)	Amount
12/07/2021	Kennett	MO	Marie Callender's Pastry Shell	2.74
12/07/2021	Kennett	MO	Great Value Fiesta Fancy Shredded Cheese 8oz	2.38
12/07/2021	Kennett	MO	Great Value French Fried Onions 6oz	1.96
12/07/2021	Kennett	MO	Marketside Shredded Iceberg Lettuce 8oz	1.67
12/07/2021	Kennett	MO	Grape Tomatoes	1.67
12/07/2021	Kennett	MO	Great Value Whipped Cream Cheese 12oz	2.28
12/07/2021	Kennett	MO	Tabla Fresca Farmstand Mild Salsa	3.27
12/07/2021	Kennett	MO	Sam's Choice Half Spiral Brown Sugar Ham	25.40
12/07/2021	Kennett	MO	Ore Ida Steam 'n' Mash Cut Potatoes	2.96
12/07/2021	Kennett	MO	Ore Ida Steam 'n' Mash Cut Potatoes	2.96
12/07/2021	Kennett	MO	Heinz Homestyle Turkey Gravy	2.42
12/07/2021	Kennett	MO	Cream Of Mushroom Soup	0.50
12/07/2021	Kennett	MO	Cream Of Mushroom Soup	0.50
12/07/2021	Kennett	MO	Kraft Miracle Whip 30oz	4.18
12/07/2021	Kennett	MO	Great Value Cut Green Beans 14.5oz	0.50
12/07/2021	Kennett	MO	Great Value Cut Green Beans 14.5oz	0.50
12/07/2021	Kennett	MO	Sister Schuberts Parkerhouse Rolls 2 Pack	5.52
12/07/2021	Kennett	MO	Organic Cilantro Bowl	3.98
12/07/2021	Kennett	MO	Old El Paso Taco Seasoning Canister	2.88
12/07/2021	Kennett	MO	Taco Bell Mild Taco Sauce 7.5oz	1.34
12/07/2021	Kennett	MO	Great Value Cut Green Beans 14.5oz	0.50
12/07/2021	Kennett	MO	Great Value Cut Green Beans 14.5oz	0.50
12/07/2021	Kennett	MO	Taco Bell Baja Sauce 12oz	1.50
12/07/2021	Kennett	MO	Kraft Deluxe Mac And Cheese 3 Pack	6.48
12/07/2021	Kennett	MO	Swanson Chicken Stock 32oz	2.14
12/07/2021	Kennett	MO	Swanson Chicken Stock 32oz	2.14
12/07/2021	Kennett	MO	Chunky Guacamole 15oz	4.98
12/07/2021	Kennett	MO	Mission 8" Homestyle Soft Taco Tortillas 10ct	2.38
12/09/2021	Kennett	MO	Sandisk Imagemate Plus 32g Micro SD Card	9.98
12/09/2021	Kennett	MO	Kodak Digital Camera	62.00
12/12/2021	Paragould	AR	Hart 5 Tool Combo Kit	124.00
12/12/2021	Paragould	AR	Pioneer Woman 14 Piece Linen Knife Block Set	69.00
12/12/2021	Paragould	AR	Hart 6 Gallon Vacuum	29.00
12/12/2021	Paragould	AR	Kitchenaid Deluxe Stand Mixer Silver	279.00
12/12/2021	Paragould	AR	Youcopia Crazy Susan Turntable Organizer	25.26
12/12/2021	Paragould	AR	Ariana Moonlight Body Mist 8oz	9.88
12/12/2021	Paragould	AR	Yankee Candle Car Freshener	8.94
12/12/2021	Paragould	AR	Yankee Candle Car Freshener	8.94
12/12/2021	Paragould	AR	Yankee Candle Car Freshener	8.94
12/12/2021	Paragould	AR	Crayola Color Magic Shimmery Mermaids Coloring Set	7.37
12/12/2021	Paragould	AR	Crayola Color Magic Shimmer Unicorns Coloring Set	7.37
12/20/2021	Kennett	MO	Easel	44.88
12/20/2021	Kennett	MO	Build A Bear Beary Fairy Friends Stuffed Animal	20.00
12/20/2021	Kennett	MO	My Little Pony Creativity Set	20.00
12/20/2021	Kennett	MO	My Little Pony Movie Prep Pipp Toy	15.44
12/20/2021	Kennett	MO	My Little Pony Rainbow Sunny Toy	15.44
12/20/2021	Kennett	MO	My Little Pony Movie Sparkle Zipp Toy	15.44
12/20/2021	Kennett	MO	My Little Pony Charming Izzy Toy	15.44
12/20/2021	Kennett	MO	Little Live Pets Lil Dippers Mermaid Toy	9.97
12/20/2021	Kennett	MO	Little Live Pets Lil Hamster Toy	9.97
12/20/2021	Kennett	MO	Little Live Pets Lil Bird Toy	9.88
12/20/2021	Kennett	MO	Little Live Pets Lil Turtle Toy	9.97
12/20/2021	Kennett	MO	Little Live Pets Lil Bird Toy	9.88
12/20/2021	Kennett	MO	Wonder Nation 2 Pack Tights	3.97
12/20/2021	Kennett	MO	Girls Heavyweight Cotton Footed Tights	6.97
12/21/2021	Kennett	MO	Onn Tablet Case For 10" Tablet	19.88
12/21/2021	Kennett	MO	Onn Tablet Case For 10" Tablet	19.88
12/21/2021	Kennett	MO	Onn 10" Tablet	98.00
12/21/2021	Kennett	MO	Onn 10" Tablet	98.00
Total 2021				<u>7,233.36</u>
01/04/2022	Kennett	MO	Better Homes And Gardens Fireplace	58.62

Appendix B
City of Kennett
Improper and Questionable Purchases by Deputy Clerk
January 1, 2020, through March 8, 2022

Transaction Date	City	State	Description of Item Purchased (1)	Amount
01/04/2022	Kennett	MO	Burt's Bees Coconut Pear Lip Balm	3.27
01/04/2022	Kennett	MO	Zicam Medicated Fruit Drops 25ct	9.97
01/04/2022	Kennett	MO	Equate Daily Moisture Lotion	6.98
01/04/2022	Kennett	MO	Neutrogena Hand Cream Fragrance Free	3.96
01/04/2022	Kennett	MO	Neutrogena Hand Cream Fragrance Free	3.96
01/04/2022	Kennett	MO	Sterilite 40" Wrapping Paper Storage Container	15.98
01/04/2022	Kennett	MO	Hefty 33 Gallon Trash Bags 40ct	13.32
01/04/2022	Kennett	MO	24 Inch 2-in-1 Snow Pusher	31.24
01/04/2022	Kennett	MO	George Sleep Pant	12.98
01/04/2022	Kennett	MO	George Sleep Pant	12.98
01/09/2022	Paragould	AR	Discover Quality Washcloth 18ct	5.97
01/09/2022	Paragould	AR	Sertapedic Copper Pillow King Size 20x36	14.44
01/09/2022	Paragould	AR	Sea Turtle King Pillow Set	9.96
01/09/2022	Paragould	AR	Sea Turtle King Sheet Set	34.96
01/09/2022	Paragould	AR	Premium Oven Roasted Turkey Bag	4.28
01/09/2022	Paragould	AR	Martinelli's Apple Juice	4.82
01/09/2022	Paragould	AR	Martinelli's Apple Juice	4.82
01/09/2022	Paragould	AR	Hothands Hand Warmer 2 Pair Pack	1.24
01/09/2022	Paragould	AR	Tyler Perry Madea 9-film Collection DVD	34.96
01/09/2022	Paragould	AR	Onn DVD Player HDMI With Remote	24.96
01/09/2022	Paragould	AR	Lewis Hawaiian Half Loaf Bread 12oz	1.74
01/13/2022	Kennett	MO	6 Inch Squishmallow Stuffed Toy	25.00
01/13/2022	Kennett	MO	Great Value .5 Liter Water 40 Pack	3.98
01/13/2022	Kennett	MO	Great Value .5 Liter Water 40 Pack	3.98
01/13/2022	Kennett	MO	6 Inch Squishmallow Stuffed Toy	25.00
01/13/2022	Kennett	MO	Sprite Winter Spiced Cranberry 20oz	1.94
01/13/2022	Kennett	MO	Glaceau Smartwater 20oz	1.88
01/13/2022	Kennett	MO	Athletic Works 12 Pack Men's Black Crew Socks Size 12-15	9.97
01/13/2022	Kennett	MO	Bic Razors 10ct	2.97
01/13/2022	Kennett	MO	Nair Glides Away Hair Remover	6.54
01/13/2022	Kennett	MO	Nair Baby Oil Lotion	5.44
01/13/2022	Kennett	MO	Braun Black/grey Beard Trimmer	49.97
01/13/2022	Kennett	MO	Tampax Pocket Radiant Regular Tampons 14ct	4.27
01/13/2022	Kennett	MO	Dollar Shave Club Refill Blades	9.97
01/13/2022	Kennett	MO	Dove Deodorant	5.97
01/13/2022	Kennett	MO	Malibu Rum 750ml	12.98
01/13/2022	Kennett	MO	Great Value Apple Juice 96oz	3.24
01/13/2022	Kennett	MO	Lays Honey Bbq Chips 7.75oz	2.50
01/13/2022	Kennett	MO	Athletic Works 12 Pack Men's Black Crew Socks Size 12-15	9.97
01/13/2022	Kennett	MO	Fruit Of The Loom 6 Pack Assorted Crew Undershirts Size 3xl	19.48
01/19/2022	Kennett	MO	Thermometer Tip Covers	1.54
01/19/2022	Kennett	MO	Vicks Lavender Family Pack Scent Pad For Humidifier	7.96
01/19/2022	Kennett	MO	Vicks Menthol Family Pack Scent Pad For Humidifier	7.96
01/19/2022	Kennett	MO	Mucinex Sinus Max Cold Medicine 24 Pack	16.97
01/19/2022	Kennett	MO	Vicks Warm Mist Humidifier	34.28
02/01/2022	Kennett	MO	Great Value Powder Sugar	1.44
02/01/2022	Kennett	MO	Great Value Sweetened Condensed Milk	1.44
02/01/2022	Kennett	MO	Nestle Carnation Evaporated Milk 12oz	1.38
02/01/2022	Kennett	MO	Duncan Hines Tres Leche Cake	1.24
02/01/2022	Kennett	MO	Great Value Heavy Whipping Cream	1.60
02/01/2022	Kennett	MO	Little Debbie Big Nutty Bars	4.48
02/01/2022	Kennett	MO	Betty Crocker Supermoist Rainbow Chip Cake Mix	1.34
02/01/2022	Kennett	MO	Pillsbury Funfetti Vanilla Frosting 15.6oz	1.50
02/01/2022	Kennett	MO	Digiorno Pizzeria Pepperoni	7.14
Total 2022				610.73
Grand Total				\$ 11,798.62

(1) Item descriptions were obtained from several sources, including records we received from the city, records we received directly from Walmart, and descriptions available on the Walmart website. Where present, abbreviations were removed for clarity.

Appendix C
City of Kennett
Payroll Overpayments to Deputy Clerk
January 1, 2020, through March 8, 2022

If Maximum of 20 Hours a Week Overtime Was Allowed							If Maximum of 15 Hours a Week Overtime Was Allowed	
Pay date	Gross Pay (1)	Overtime Hours Paid	Amount That Should Have Been Paid	Overtime Overpayments	Stipend Amount Paid	Total Overpayments (Stipend Plus Overtime)	Amount That Should Have Been Paid	Questionable Payments
01/03/2020	\$ 1,360.00	0.00	1,360.00	0.00	0.00	0.00	1,360.00	0.00
01/17/2020	1,411.00	2.00	1,411.00	0.00	0.00	0.00	1,411.00	0.00
01/31/2020	1,663.00	6.00	1,513.00	0.00	150.00	150.00	1,513.00	0.00
02/14/2020	1,812.00	4.00	1,462.00	0.00	350.00	350.00	1,462.00	0.00
02/28/2020	1,360.00	0.00	1,360.00	0.00	0.00	0.00	1,360.00	0.00
03/12/2020	1,737.50	5.00	1,487.50	0.00	250.00	250.00	1,487.50	0.00
03/26/2020	1,462.00	4.00	1,462.00	0.00	0.00	0.00	1,462.00	0.00
04/09/2020	2,400.50	31.00	2,150.50	0.00	250.00	250.00	2,125.00	25.50
04/23/2020	1,742.50	15.00	1,742.50	0.00	0.00	0.00	1,742.50	0.00
05/07/2020	2,120.00	20.00	1,870.00	0.00	250.00	250.00	1,870.00	0.00
05/21/2020	1,742.50	15.00	1,742.50	0.00	0.00	0.00	1,742.50	0.00
06/04/2020	2,375.00	30.00	2,125.00	0.00	250.00	250.00	2,125.00	0.00
06/18/2020	2,426.00	32.00	2,176.00	0.00	250.00	250.00	2,125.00	51.00
07/02/2020	3,301.00	22.00	3,051.00	0.00	250.00	250.00	3,051.00	0.00
07/16/2020	3,375.00	30.00	3,375.00	0.00	0.00	0.00	3,375.00	0.00
07/30/2020	3,301.00	22.00	3,051.00	0.00	250.00	250.00	3,051.00	0.00
08/13/2020	3,625.00	30.00	3,375.00	0.00	250.00	250.00	3,375.00	0.00
08/26/2020	3,496.50	33.00	3,496.50	0.00	0.00	0.00	3,375.00	121.50
09/10/2020	3,949.00	38.00	3,699.00	0.00	250.00	250.00	3,375.00	324.00
09/24/2020	3,827.50	35.00	3,577.50	0.00	250.00	250.00	3,375.00	202.50
10/08/2020	4,354.00	48.00	3,780.00	324.00	250.00	574.00	3,375.00	405.00
10/21/2020	3,787.00	34.00	3,537.00	0.00	250.00	250.00	3,375.00	162.00
11/05/2020	4,354.00	48.00	3,780.00	324.00	250.00	574.00	3,375.00	405.00
11/19/2020	4,597.00	54.00	3,780.00	567.00	250.00	817.00	3,375.00	405.00
12/03/2020	4,435.00	50.00	3,780.00	405.00	250.00	655.00	3,375.00	405.00
12/17/2020	4,435.00	50.00	3,780.00	405.00	250.00	655.00	3,375.00	405.00
12/30/2020	4,475.50	51.00	3,780.00	445.50	250.00	695.50	3,375.00	405.00
Total 2020	78,924.50	709.00	71,704.00	2,470.50	4,750.00	7,220.50	68,387.50	3,316.50
01/14/2021	4,597.00	54.00	3,780.00	567.00	250.00	817.00	3,375.00	405.00
01/28/2021	4,516.00	52.00	3,780.00	486.00	250.00	736.00	3,375.00	405.00

Appendix C
City of Kennett
Payroll Overpayments to Deputy Clerk
January 1, 2020, through March 8, 2022

Pay date	Gross Pay (1)	Overtime Hours Paid	If Maximum of 20 Hours a Week Overtime Was Allowed				If Maximum of 15 Hours a Week Overtime Was Allowed	
			Amount That Should Have Been Paid	Overtime Overpayments	Stipend Amount Paid	Total Overpayments (Stipend Plus Overtime)	Amount That Should Have Been Paid	Questionable Payments
02/11/2021	4,637.50	55.00	3,780.00	607.50	250.00	857.50	3,375.00	405.00
02/24/2021	4,840.00	60.00	3,780.00	810.00	250.00	1,060.00	3,375.00	405.00
03/11/2021	4,637.50	55.00	3,780.00	607.50	250.00	857.50	3,375.00	405.00
03/25/2021	4,840.00	60.00	3,780.00	810.00	250.00	1,060.00	3,375.00	405.00
04/08/2021	5,650.00	80.00	3,780.00	1,620.00	250.00	1,870.00	3,375.00	405.00
04/22/2021	4,921.00	62.00	3,780.00	891.00	250.00	1,141.00	3,375.00	405.00
05/05/2021	5,447.50	75.00	3,780.00	1,417.50	250.00	1,667.50	3,375.00	405.00
05/20/2021	5,123.50	67.00	3,780.00	1,093.50	250.00	1,343.50	3,375.00	405.00
06/03/2021	5,447.50	75.00	3,780.00	1,417.50	250.00	1,667.50	3,375.00	405.00
06/17/2021	5,974.00	88.00	3,780.00	1,944.00	250.00	2,194.00	3,375.00	405.00
06/30/2021	5,447.50	75.00	3,780.00	1,417.50	250.00	1,667.50	3,375.00	405.00
07/15/2021	5,574.98	66.00	3,969.20	1,105.78	500.00	1,605.78	3,543.90	425.30
07/29/2021	5,447.39	63.00	3,969.20	978.19	500.00	1,478.19	3,543.90	425.30
08/12/2021	5,745.10	70.00	3,969.20	1,275.90	500.00	1,775.90	3,543.90	425.30
08/26/2021	5,745.10	70.00	3,969.20	1,275.90	500.00	1,775.90	3,543.90	425.30
09/09/2021	5,745.10	70.00	3,969.20	1,275.90	500.00	1,775.90	3,543.90	425.30
09/23/2021	5,745.10	70.00	3,969.20	1,275.90	500.00	1,775.90	3,543.90	425.30
10/07/2021	5,745.10	70.00	3,969.20	1,275.90	500.00	1,775.90	3,543.90	425.30
10/21/2021	5,830.16	72.00	3,969.20	1,360.96	500.00	1,860.96	3,543.90	425.30
11/04/2021	5,745.10	70.00	3,969.20	1,275.90	500.00	1,775.90	3,543.90	425.30
11/18/2021	5,532.45	65.00	3,969.20	1,063.25	500.00	1,563.25	3,543.90	425.30
11/18/2021	2,508.00 (2)	0.00	0.00	2,508.00	0.00	2,508.00	0.00	0.00
12/02/2021	5,594.65	55.00	4,389.20	705.45	500.00	1,205.45	3,918.90	470.30
12/16/2021	5,829.80	60.00	4,389.20	940.60	500.00	1,440.60	3,918.90	470.30
12/30/2021	5,735.74	58.00	4,389.20	846.54	500.00	1,346.54	3,918.90	470.30
Total 2021	142,602.77	1,717.00	101,999.60	30,853.17	9,750.00	40,603.17	91,070.70	10,928.90
01/13/2022	6,300.10	70.00	4,389.20	1,410.90	500.00	1,910.90	3,918.90	470.30
01/27/2022	5,594.65	55.00	4,389.20	705.45	500.00	1,205.45	3,918.90	470.30
02/10/2022	2,508.00	0.00	2,508.00	0.00	0.00	0.00	2,508.00	0.00
02/23/2022	2,508.00	0.00	2,508.00	0.00	0.00	0.00	2,508.00	0.00

Appendix C
City of Kennett
Payroll Overpayments to Deputy Clerk
January 1, 2020, through March 8, 2022

Pay date	Gross Pay (1)	Overtime Hours Paid	If Maximum of 20 Hours a Week Overtime Was Allowed				If Maximum of 15 Hours a Week Overtime Was Allowed	
			Amount That Should Have Been Paid	Overtime Overpayments	Stipend Amount Paid	Total Overpayments (Stipend Plus Overtime)	Amount That Should Have Been Paid	Questionable Payments
03/09/2022	2,508.00	(3) 0.00	2,508.00	0.00	0.00	0.00	2,508.00	0.00
Total 2022	19,418.75	125.00	16,302.40	2,116.35	1,000.00	3,116.35	15,361.80	940.60
Total	\$ 240,946.02	2,551.00	190,006.00	35,440.02	15,500.00	50,940.02	174,820.00	15,186.00

(1) The Deputy Clerk's pay rates were the following:

Starting Paycheck Date	Straight Time Rate (Per Hour)	Overtime Rate (Per Hour)
01/03/2020	\$ 17.00	25.50
07/02/2020	27.00	40.50
07/15/2021	28.35	42.53
12/02/2021	31.35	47.03

(2) This was a second paycheck the Deputy Clerk issued herself for this pay date.

(3) The Deputy Clerk paid herself for 120 vacation hours (\$3,762) on this paycheck, in addition to the \$2,508 of hourly wages paid. This vacation payout is included in Management Advisory Report finding number 1 as part of the excessive vacation leave, and is not included in the payroll overpayments shown in this table. The total amount of gross pay on this paycheck was \$6,270.

Appendix C is continued on the next page with Payroll Overpayments to the Deputy Clerk's Husband

Appendix C
City of Kennett
Payroll Overpayments to the Deputy Clerk's Husband
January 1, 2020, through March 8, 2022

Pay Date	Hours Paid	Pay Rate	Gross Pay	Hours Worked		Approved Pay Rate (1)	Amount That Should Have Been Paid	Difference	Department (2)
01/03/2020	7.00	\$ 11.00	\$ 77.00	7.00	(3)	11.00	77.00	0.00	Fire
01/17/2020	17.00	11.00	187.00	17.00	(3)	11.00	187.00	0.00	Fire
01/31/2020	10.00	11.00	110.00	10.00	(3)	11.00	110.00	0.00	Fire
02/14/2020	6.00	11.00	66.00	6.00	(3)	11.00	66.00	0.00	Fire
02/28/2020	4.00	11.00	44.00	4.00	(3)	11.00	44.00	0.00	Fire
03/12/2020	16.00	11.00	176.00	16.00	(3)	11.00	176.00	0.00	Fire
03/26/2020	12.00	11.00	132.00	12.00	(3)	11.00	132.00	0.00	Fire
04/09/2020	9.00	11.00	99.00	9.00	(3)	11.00	99.00	0.00	Fire
04/09/2020	1.00	250.00	250.00	1.00		250.00	250.00	0.00	(4)
04/23/2020	17.00	11.00	187.00	17.00	(5)	11.00	187.00	0.00	Fire
05/07/2020	15.00	11.00	165.00	15.00	(3)	11.00	165.00	0.00	Fire
05/07/2020	1.00	250.00	250.00	1.00		250.00	250.00	0.00	(4)
05/21/2020	8.00	11.00	88.00	8.00	(3)	11.00	88.00	0.00	Fire
06/04/2020	15.00	11.00	165.00	15.00	(3)	11.00	165.00	0.00	Fire
06/18/2020	14.00	11.00	154.00	14.00		11.00	154.00	0.00	Fire
07/02/2020	15.00	11.50	172.50	15.00	(3)	11.50	172.50	0.00	Fire
07/16/2020	29.00	11.50	333.50	28.00		11.50	322.00	11.50	Fire
07/30/2020	20.00	11.50	230.00	20.00		11.50	230.00	0.00	Fire
08/13/2020	12.00	11.50	138.00	12.00		11.50	138.00	0.00	Fire
08/26/2020	21.00	11.50	241.50	21.00		11.50	241.50	0.00	Fire
09/10/2020	20.00	11.50	230.00	20.00		11.50	230.00	0.00	Fire
09/24/2020	15.00	11.50	172.50	15.00		11.50	172.50	0.00	Fire
10/08/2020	28.00	11.50	322.00	24.00		11.50	276.00	46.00	Fire
10/21/2020	21.00	11.50	241.50	21.00		11.50	241.50	0.00	Fire
11/05/2020	21.00	11.50	241.50	21.00	(3)	11.50	241.50	0.00	Fire
11/19/2020	35.00	11.50	402.50	35.00	(3)	11.50	402.50	0.00	Fire
12/03/2020	49.00	11.50	563.50	49.00	(3)	11.50	563.50	0.00	Fire
12/17/2020	65.00	11.50	747.50	64.00		11.50	736.00	11.50	Fire

Appendix C
City of Kennett
Payroll Overpayments to the Deputy Clerk's Husband
January 1, 2020, through March 8, 2022

Pay Date	Hours Paid	Pay Rate	Gross Pay	Hours Worked		Approved Pay Rate (1)	Amount That Should Have Been Paid	Difference	Department (2)
12/30/2020	10.00	11.50	115.00	10.00	(3)	11.50	115.00	0.00	Fire
Total 2020	513.00		6,301.50	507.00			6,232.50	69.00	
01/14/2021	27.00	11.50	310.50	27.00	(3)	11.50	310.50	0.00	Fire
01/28/2021	55.00	18.00	990.00	55.00	(3) (6)	11.50	730.00	260.00	Fire
	40.00	12.00	480.00	40.00		12.00	480.00	0.00	Street
02/11/2021	40.00	18.00	1,680.00	40.00		18.00	720.00	0.00	Fire
	80.00	12.00	0.00	80.00		12.00	960.00	0.00	Street
03/11/2021	22.00	18.00	396.00	22.00	(3) (7)	18.00	347.25	48.75	Fire
02/24/2021	67.50	12.00	900.00	67.50	(3) (7)	12.00	810.00	30.00	Street
	5.00	18.00	0.00	5.00	(3)	12.00	60.00	0.00	Street
03/11/2021	32.00	12.00	384.00	32.00		12.00	384.00	0.00	Street
03/19/2021	49.00	18.00	882.00	49.00	(3)	11.50	563.50	318.50	Fire
03/25/2021	57.00	18.00	1,122.00	57.00		11.50	655.50	370.50	Fire
	8.00	12.00	0.00	8.00	(3)	12.00	96.00	0.00	Street
04/08/2021	52.00	18.00	936.00	52.00	(3)	11.50	598.00	338.00	Fire
04/22/2021	44.00	18.00	792.00	44.00		11.50	506.00	286.00	Fire
05/05/2021	39.00	18.00	702.00	39.00		11.50	448.50	253.50	Fire
05/20/2021	39.00	18.00	702.00	39.00		11.50	448.50	253.50	Fire
06/03/2021	30.00	18.00	540.00	30.00	(5)	11.50	345.00	195.00	Fire
06/17/2021	6.00	18.00	108.00	6.00	(3)	11.50	69.00	39.00	Fire
06/30/2021	20.00	18.00	360.00	20.00		11.50	230.00	130.00	Fire
07/15/2021	9.00	18.00	162.00	9.00		11.50	103.50	58.50	Fire
07/29/2021	21.00	18.00	378.00	21.00		11.50	241.50	136.50	Fire
08/12/2021	14.00	18.00	252.00	14.00	(5)	11.50	161.00	91.00	Fire
08/26/2021	18.00	18.00	324.00	18.00		11.50	207.00	117.00	Fire
09/09/2021	10.00	18.00	180.00	10.00		11.50	115.00	65.00	Fire

Appendix C
City of Kennett
Payroll Overpayments to the Deputy Clerk's Husband
January 1, 2020, through March 8, 2022

Pay Date	Hours Paid	Pay Rate	Gross Pay	Hours Worked		Approved Pay Rate (1)	Amount That Should Have Been Paid	Difference	Department (2)
09/23/2021	23.00	18.00	414.00	23.00	(5)	11.50	264.50	149.50	Fire
	3.00	18.00	54.00	0.00	(8)	11.50	0.00	54.00	Police
10/07/2021	31.00	18.00	558.00	31.00	(5)	11.50	356.50	201.50	Fire
10/21/2021	41.00	18.00	738.00	39.00		11.50	448.50	289.50	Fire
11/04/2021	6.00	18.00	108.00	6.00	(5)	11.50	69.00	39.00	Fire
11/18/2021	15.00	18.00	270.00	15.00		11.50	172.50	97.50	Fire
12/02/2021	13.00	18.00	234.00	13.00	(5)	11.50	149.50	84.50	Fire
12/16/2021	7.00	18.00	126.00	7.00	(5)	11.50	80.50	45.50	Fire
12/30/2021	8.00	18.00	144.00	7.50		11.50	86.25	57.75	Fire
Total 2021	<u>931.50</u>		<u>15,226.50</u>	<u>926.00</u>			<u>11,217.00</u>	<u>4,009.50</u>	
01/13/2022	5.00	18.00	90.00	5.00	(5)	11.50	57.50	32.50	Fire
02/10/2022	3.00	12.00	36.00	3.00		11.50	34.50	1.50	Fire
02/23/2022	1.00	12.00	12.00	1.00		11.50	11.50	0.50	Fire
03/09/2022	1.00	12.00	12.00	1.00		11.50	11.50	0.50	Fire
03/23/2022	1.00	12.00	12.00	1.00		11.50	11.50	0.50	Fire
Total 2022	<u>11.00</u>		<u>162.00</u>	<u>11.00</u>			<u>126.50</u>	<u>35.50</u>	
Total	<u>1,455.50</u>		<u>\$ 21,690.00</u>	<u>1,444.00</u>			<u>17,576.00</u>	<u>4,114.00</u>	

- (1) The Deputy Clerk's husband's starting pay rate was \$11 per hour for his part-time Firefighter position. He received a pay rate increase to \$11.50 per hour as of July 1, 2020. His starting pay rate for the Street Department was \$12 per hour. His overtime rate was \$18 per hour for both the Firefighter and Street positions, while he was employed with the Street Department.
- (2) The Deputy Clerk's husband was a part-time Firefighter throughout our audit period, and worked full time for the Street Department from January 20 through March 15, 2021.
- (3) The city could not provide a timesheet for this pay period. To be conservative, we considered the number of hours shown on the pay stub to be an accurate reflection of hours worked.
- (4) According to the city, this is a Hazard Pay Stipend that was approved by City Council and is consistent with what other employees received.
- (5) Hours were handwritten on the timesheet. We were unable to determine whether these hours were approved by a supervisor. To be conservative, we considered the handwritten hours to be an accurate reflection of hours worked.
- (6) The Deputy Clerk's husband was paid for 55 hours at the overtime rate; however, he worked a total of 95 hours during the 2-week period. As a result, 80 hours should have been paid at straight time, and 15 hours should have been paid at overtime rates.
- (7) These two paychecks, dated March 11, 2021, and February 24, 2021, were for the same pay period. The Deputy Clerk's husband worked a total of 94.5 hours during the 2-week period. As a result, 80 hours should have been paid at straight time, and 14.5 hours should have been paid at overtime rates; however, he was paid for 22 hours at the overtime rate.
- (8) These hours were listed on the pay stub as Police Department hours, but there was no documentation to support authorization of these hours; therefore, we considered them unauthorized.

Appendix D
City of Kennett
Unsupported and Unallowed Expense Payments to Deputy Clerk
January 1, 2020, through March 8, 2022

Date	Description		Category According to Banking Records (1)	Amount Paid	Amount Recorded in Accounting System	Unsupported Amount
10/30/2020	Not recorded in city accounting system	(2)	Travel	\$ 200.00	0.00	200.00
Total 2020				200.00	0.00	200.00
03/05/2021	March 2021 phone allowance	(3)	Allowance	800.00	50.00	750.00
04/01/2021	April 2021 phone allowance	(3)	Allowance	800.00	50.00	750.00
05/04/2021	May 2021 phone allowance and \$750 for deductible met	(3) (4)	Allowance	1,000.00	800.00	950.00
07/20/2021	Mileage reimbursement for Mirma conference	(5)	Travel	799.56	369.19	430.37
08/04/2021	August 2021 phone allowance	(3)	Allowance	100.00	50.00	50.00
09/01/2021	September 2021 phone allowance	(3)	Allowance	850.00	50.00	800.00
10/06/2021	October 2021 phone allowance	(3)	Allowance	100.00	100.00	50.00
10/14/2021	Reimbursement for training materials, uniform, case for city iPad	(6)	Travel	329.09	329.09	329.09
10/19/2021	Not recorded in city accounting system	(2)	Travel	50.00	50.00	50.00
12/02/2021	Not recorded in city accounting system	(2)	Travel	50.00	50.00	50.00
Total 2021				4,878.65	1,898.28	4,209.46
01/11/2022	Not recorded in city accounting system	(2)	Reimbursement	588.90	0.00	588.90
02/01/2022	Reimbursed for COVID tests ordered online	(7)	Reimbursement	588.90	618.90	-30.00
Total 2022				1,177.80	618.90	558.90
Total				\$ 6,256.45	2,517.18	4,968.36

(1) Personal banking records for the Deputy Clerk and her husband list the transaction description as "City of Kennett Travel," "City of Kennett Reimburse," and "City of Kennett Allowance."

Payments are categorized according to these descriptions.

(2) City officials indicated there is no supporting documentation for this payment and it is considered to be unsupported.

(3) The Deputy Clerk was allowed a \$50 monthly phone allowance; amounts over this without documentation were considered to be unsupported.

(4) The city refunds employees \$750 when they meet their medical insurance deductible; however, the Deputy Clerk's payroll deductions did not show her paying her part of the premium in fiscal year 2021 until September 2021, and the amounts of deductions were incorrect; therefore, we considered this refund amount to be unsupported.

(5) City banking records show this \$799.56 transaction was made out to the Deputy Clerk's husband. The transaction was partially supported as mileage for a conference attended by the Deputy Clerk. The remaining \$430.37 was unsupported, which we attributed to the Deputy Clerk because the supported amount was a reimbursement for her expenses.

(6) The City Clerk stated this cost was paid with a city credit card and should not have been reimbursed to the Deputy Clerk.

(7) The Deputy Clerk paid \$618.90 using her personal funds but was only reimbursed \$588.90. We are offsetting the overpayments with this \$30.00 underpayment.

Appendix D is continued on the next page with Unsupported and Unallowed Expense Payments to Deputy Clerk's husband

Appendix D
City of Kennett
Unsupported and Unallowed Expense Payments to Deputy Clerk's Husband
January 1, 2020, through March 8, 2022

Date	Description	Category According to Banking Records	Amount Paid	Amount Recorded in Accounting System	Unsupported Amount
07/30/2020	Travel reimbursement (1)	Travel	\$ 313.78	313.78	313.78
10/02/2020	Travel reimbursement (2)	Travel	150.00	150.00	150.00
11/02/2020	Travel reimbursement (2)	Travel	49.98	49.98	49.98
Total 2020			513.76	513.76	513.76
01/05/2021	Allowance (3)	Allowance	175.00	175.00	175.00
02/02/2021	Allowance (3)	Allowance	363.22	363.22	363.22
03/05/2021	Allowance (3)	Allowance	200.00	0.00	200.00
04/01/2021	Allowance (3)	Allowance	200.00	0.00	200.00
07/13/2021	Travel reimbursement (1)	Travel	200.00	0.00	200.00
12/02/2021	Travel reimbursement (2)	Travel	50.00	50.00	50.00
Total 2021			1,188.22	588.22	1,188.22
Total			\$ 1,701.98	1,101.98	1,701.98

- (1) According to the Fire Chief, this is an unsupported payment. No supporting documentation was available and timesheets do not indicate travel.
- (2) No supporting documentation was available and timesheets do not indicate travel.
- (3) There is no indication of the type of allowance, there is no supporting documentation for this payment, and an allowance was not authorized, according to the City Clerk.

Appendix E
City of Kennett
Benefit Amounts Not Deducted from Deputy Clerk's Paycheck
January 1, 2020, through March 8, 2022

Month	Amount Owed (1)	Amount Deducted	Difference
01/2020	\$ 0.00	0.00	0.00
02/2020	0.00	0.00	0.00
03/2020	0.00	0.00	0.00
04/2020	0.00	0.00	0.00
05/2020	0.00	0.00	0.00
06/2020	0.00	0.00	0.00
07/2020	0.00	0.00	0.00
08/2020	0.00	0.00	0.00
09/2020	0.00	0.00	0.00
10/2020	0.00	0.00	0.00
11/2020	0.00	0.00	0.00
12/2020	0.00	38.61 (2)	(38.61)
Total 2020	0.00	38.61	(38.61)
01/2021	77.22	0.00	77.22
02/2021	77.22	0.00	77.22
03/2021	168.90	0.00	168.90
04/2021	246.12	0.00	246.12
05/2021	246.12	0.00	246.12
06/2021	246.12	0.00	246.12
07/2021	161.08	0.00	161.08
08/2021	161.08	0.00	161.08
09/2021	251.80	125.91	125.89
10/2021	251.80	0.00	251.80
11/2021	174.58	0.00	174.58
12/2021	174.58	0.00	174.58
Total 2021	2,236.62	125.91	2,110.71
01/2022	174.58	0.00	174.58
02/2022	251.80	51.40	200.40
03/2022	238.30	0.00	238.30
Total 2022	664.68	51.40	613.28
Total	\$ 2,901.30	215.92	2,685.38

- (1) The city pays \$600 on behalf of the employee towards medical insurance and the employee pays the remainder. The city pays 25 percent of dental insurance, and the employee pays the other 75 percent of the premium. The city pays 100 percent of all other insurance that is not supplemental (life, accidental death and dismemberment, and long-term disability insurance). The employee pays 100 percent of all other premiums, including additional life insurance.
- (2) The city was unable to provide enrollment documentation for 2020. However, \$39 was deducted from the Deputy Clerk's paycheck in December 2020. We considered this a credit and deducted the amount from the unpaid balance.