



Scott Fitzpatrick

Missouri State Auditor

Ripley County

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Scott Fitzpatrick
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Ripley County

Sheriff's Controls and Procedures

Sheriff's office personnel do not maintain a complete and accurate seized property inventory log and do not conduct periodic physical inventories of seized property. A request for a seized property inventory log in May 2024 resulted in the Sheriff's office providing a list of 65 entries with seizure dates ranging from January 2012 through August 2014. Sheriff's office personnel indicated the previous log was destroyed in an office flood in 2017 and efforts were made in January 2023 to recreate the log, but no further efforts were made to properly maintain the log and update it for new seizures and dispositions. Sheriff's office personnel do not issue receipt slips for all money received, use prenumbered bond forms, or reconcile receipts to deposits. Additionally, except for cash bonds, which are listed individually on monthly reports, Sheriff's office personnel do not identify the cash receipts comprising bank deposits or reconcile receipts to deposits. Failure to issue receipt slips for all money received, use prenumbered bond forms, account for the numerical sequence of the documents, and reconcile the amounts on the documents to the amounts deposited increases the risk that loss, theft, or misuse of money received could occur and go undetected.

County Fuel Use Records and Procedures

County fuel use logs are not complete, maintained for all vehicles, reviewed for reasonableness, or reconciled to fuel purchases. The Road and Bridge Department maintains a log with the employee name, date, and gallons dispensed from each tank; however, the log does not identify the vehicle or equipment fueled and is not reviewed for reasonableness or reconciled to fuel purchases. Sheriff's deputies were required to maintain a log for each vehicle recording the daily odometer reading and gallons of fuel dispensed; however, the Sheriff did not maintain a log for his vehicle. Procedures for maintaining complete vehicle and equipment use and fuel logs, evaluating the reasonableness of the fuel use recorded on the logs, and reconciling fuel use to purchases are necessary to ensure vehicles and equipment are properly used; prevent paying vendors for improper amounts; and decrease the risk of loss, theft, or misuse of fuel going undetected.

Public Administrator's Annual Settlements

The audit judgmentally selected 10 of the 20 wards for review and noted the most recent settlement was not filed timely for 8 of the wards reviewed. Settlements for these 8 cases were filed 77 to 392 days after the due date.

Sheriff's Compensation

The County Commission authorized mid-term salary increases totaling \$18,542 to the Sheriff, in violation of constitutional provisions.

Senate Bill 40 Board's Records and Procedures

The Senate Bill 40 Board did not ensure the written agreement was renewed and amended with the not-for-profit (NFP) entity funded by the Board. Section 432.070, RSMo, requires government contracts to be in writing. Written agreements, renewed and modified when necessary to reflect changes in terms, are necessary to ensure all parties are aware of their duties and responsibilities and to prevent misunderstandings. The Board did not document in open meeting minutes the specific reasons or sections of law allowing the meeting to be closed for 6 of the 7 closed meetings held from January 1, 2023, through October 15, 2024. Section 610.022, RSMo, requires public bodies to announce the specific reasons allowed by law for going into a closed meeting and to enter the vote and reason into the minutes.

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

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

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

Ripley County

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SCOTT FITZPATRICK

MISSOURI STATE AUDITOR

County Commission
and
Officeholders of Ripley County

We have audited certain operations of Ripley County in fulfillment of our duties under Section 29.230, RSMo. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2023. The objectives of our audit were to:

1. Evaluate the county's internal controls over significant management and financial functions.
2. Evaluate the county's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county; and performing sample testing using haphazard and judgmental selection, as appropriate. The results of our sample testing cannot be projected to the entire populations from which the test items were selected. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the county's management and was not subjected to the procedures applied in our audit of the county.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of Ripley County.

A handwritten signature in black ink, reading "S. Fitzpatrick". The signature is stylized with a large, looped "S" and a cursive "Fitzpatrick".

Scott Fitzpatrick
State Auditor

Ripley County

Management Advisory Report

State Auditor's Findings

1. Sheriff's Controls and Procedures

The Sheriff's office needs to improve controls and procedures for seized property and receipts and deposits.

1.1 Seized property

Sheriff's office personnel do not maintain a complete and accurate seized property inventory log and do not conduct periodic physical inventories of seized property.

While the Sheriff's office maintains an electronic incident management system that includes a property summary report allowing for the input of information about any property seized on each incident, the reports are not used to produce a complete inventory log and the reports were not always properly completed. We requested a seized property inventory log in May 2024 and the Sheriff's office could only provide a list of 65 entries with seizure dates ranging from January 2012 through August 2014. Sheriff's office personnel indicated the previous log was destroyed in an office flood in 2017 and efforts were made in January 2023 to recreate the log, but no further efforts were made to properly maintain the log and update it for new seizures and dispositions. Additionally, for one case that the Prosecuting Attorney indicated was dismissed due to missing evidence, the property summary report contained blank fields for disposition, date the item was added to evidence, and evidence location. Office personnel could not explain the blank fields and indicated they were unaware of the importance of maintaining an updated log and conducting periodic physical inventories.

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

1.2 Receipts and deposits

Sheriff's office personnel do not issue receipt slips for all money received, use prenumbered bond forms, or reconcile receipts to deposits. Additionally, except for cash bonds, which are listed individually on monthly reports, Sheriff's office personnel do not identify the cash receipts comprising bank deposits or reconcile receipts to deposits. Sheriff's office monthly reports indicate the office collected fees and bonds totaling \$16,039 during 2023, comprised of \$9,737 for civil fees and mileage, \$3,962 for bonds, \$2,000 for concealed carry weapons (CCW) permits, and \$340 for jail fees.

We reviewed the monthly reports for June and November 2023, which comprised 10 bank deposits totaling \$2,764, and the documentation supporting each deposit from the bank (copies of checks and cash tickets). While the amounts deposited agreed to the totals on the monthly reports, no



Ripley County Management Advisory Report - State Auditor's Findings

receipt slips were issued for cash bonds or CCW permits, and we were unable to reconcile receipt slips to the deposits and monthly reports as follows:

- The June 6, 2023, deposit contained 1 check for \$20 that was not recorded on a receipt slip and the cash contained in the deposit, totaling \$100, exceeded the receipt slips issued for cash receipts, totaling \$79, by \$21. Consequently, \$41 more was deposited than recorded.
- The cash contained in the June 20, 2023, deposit totaled \$160, no receipt slips were issued for cash receipts during the period since the previous deposit, and the monthly report indicated the deposit included CCW permits totaling \$100. Consequently, \$60 more was deposited than recorded.
- The November 13, 2023, deposit contained 1 check for \$20 that was not recorded on a receipt slip. Consequently, \$20 more was deposited than recorded.
- The cash contained in the November 30, 2023, deposit totaled \$560, receipt slips issued for cash receipts totaled \$60, and the monthly report indicated the deposit included CCW permits totaling \$560. Consequently, \$60 less was deposited than recorded.

In total for the 10 deposits reviewed, \$61 more was deposited than recorded. Because receipt slips were not issued for all receipts, there is less assurance all receipt activity was handled properly during the period reviewed. Sheriff's office personnel indicated they were unaware of the importance of using prenumbered bond forms, issuing receipt slips for all receipts, and reconciling receipts to deposits.

Failure to issue receipt slips for all money received, use prenumbered bond forms, account for the numerical sequence of the documents, and reconcile the amounts on the documents to the amounts deposited increases the risk that loss, theft, or misuse of money received could occur and go undetected.

Recommendations

The Sheriff:

- 1.1 Maintain a complete and accurate seized property log, ensure a periodic inventory is conducted and reconciled to the seized property log, and investigate any differences.
- 1.2 Establish procedures to issue receipt slips for all money received, use prenumbered bond forms, account for the numerical sequence of the documents, and reconcile receipts to deposits.



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Management Advisory Report - State Auditor's Findings

Auditee's Response

Current Sheriff Talburt provided the following responses:

1.1 On January 1, 2025, the Ripley County Sheriff's Office began under a new administration; newly elected Sheriff Rad Talburt. One of the first actions taken was to do a complete inventory of the evidence. As of today (June 23, 2025) the evidence locker has been completely inventoried and logged. We will conduct these inventories periodically in the future. Sheriff Talburt has implemented a bar-coding device. All evidence going into the evidence locker is now recorded and bar coded for more efficient access. Also, all evidence going out of the evidence locker has an evidence release/destruction form, so we know what evidence has been taken out and by whom.

1.2 Since taking office in January 2025, I've adopted the following receipting and depositing procedures:

All money collected is deposited into the bank with a detailed deposit slip. Each deposit slip is compared with the pre-numbered receipt books to ensure all money gets deposited to the correct account. The original receipt is given to each patron and a carbon copy of receipts is kept in each designated spiral receipt book. All money coming in and going out is maintained, recorded, and compared with each entry to ensure accuracy of the deposits at the end of each month.

I will consider making further changes to procedures to fully implement the recommendation.

2. County Fuel Use Records and Procedures

County fuel use logs are not complete, maintained for all vehicles, reviewed for reasonableness, or reconciled to fuel purchases. During the year ended December 31, 2023, fuel purchases for the county's bulk tanks totaled approximately \$79,000 for the Road and Bridge Department and \$54,000 for the Sheriff's office. At December 31, 2023, the Road and Bridge Department maintained 5 vehicles and 7 motorized equipment items (tractors, backhoes, and graders), and the Sheriff's office maintained 15 vehicles.

The Road and Bridge Department maintains a log with the employee name, date, and gallons dispensed from each tank; however, the log does not identify the vehicle or equipment fueled and is not reviewed for reasonableness or reconciled to fuel purchases. Sheriff's deputies were required to maintain a log for each vehicle recording the daily odometer reading and gallons of fuel dispensed; however, the Sheriff did not maintain a log for his vehicle. County officials indicated they were not aware of the need to maintain complete logs, evaluate the logs for reasonableness, and compare the logs to fuel purchases.

Procedures for maintaining complete vehicle and equipment use and fuel logs, evaluating the reasonableness of the fuel use recorded on the logs, and



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reconciling fuel use to purchases are necessary to ensure vehicles and equipment are properly used; prevent paying vendors for improper amounts; and decrease the risk of loss, theft, or misuse of fuel going undetected.

A similar condition was noted in our prior audit report.

Recommendation

The County Commission and Sheriff establish procedures to maintain and review complete fuel use logs, reconcile fuel used to fuel purchased, and document a periodic review of fuel use reports. Any significant discrepancies should be promptly investigated.

Auditee's Response

The County Commission provided the following response:

The Ripley County Road Crew Supervisor will maintain complete logs for fuel usage for the Road Department. The Supervisor will monitor fuel usage and the logs monthly, and the Supervisor will submit a report of fuel usage to the Commissioners on a quarterly basis.

The fuel tank for the Ripley County Sheriff's Department has been moved to the Ripley County Detention Center under view of security cameras. The Sheriff's Department will maintain a usage log and review it monthly. The Sheriff's Office will submit a quarterly report of fuel usage to the Commissioners.

The Commissioners will review the quarterly reports and compare them to the monthly bills from fuel purchases. Any significant discrepancies from either the Ripley County Road Department or the Sheriff's Department will be promptly investigated.

Current Sheriff Talburt provided the following response:

Since taking office in January 2025, I've adopted the following procedures for recording and controlling vehicle and fuel usage:

All patrol vehicles have mileage logs where officers, including the Sheriff, record all mileage and gallons of gas used. This also includes the 2 transport vehicles at the Ripley County Detention Center that are utilized for prisoner transport purposes. Hard copies of these forms are kept on record.

Additionally, I plan to adopt a procedure to record fuel usage at the tank in a log, review the log monthly, and submit a quarterly report of fuel usage to the County Commission.



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Management Advisory Report - State Auditor's Findings

3. Public Administrator's Annual Settlements

The Public Administrator did not always file annual settlements timely. The Public Administrator is the court-appointed personal representative for wards or decedent estates of the Circuit Court, Probate Division. The Public Administrator's office was responsible for the financial activity of 20 wards and estates as of December 31, 2023.

From a listing of the wards assigned to the Public Administrator as of December 31, 2023, we judgmentally selected 10 wards for review and noted the most recent settlement was not filed timely for 8 of the wards. Settlements for these 8 cases were filed 77 to 392 days after the due date. The Public Administrator indicated she was not always able to timely file settlements because she had significant personal health issues, did not have any employees in her office, and had a large number of non-financial cases to manage as guardian in addition to the wards with financial activity.

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

Recommendation

The Public Administrator file annual settlements timely.

Auditee's Response

I have hired someone to help me in my office and we are working on getting settlements completed in a timely manner. We have been able to correct the issues and move forward in a positive manner and direction.

4. Sheriff's Compensation

The County Commission authorized mid-term salary increases totaling \$18,542 to the Sheriff, in violation of constitutional provisions. The Sheriff took office in 2021 at the salary level approved by the Ripley County Salary Commission. The County Commission authorized a salary increase for the Sheriff starting in March 2022, spreading the increase unequally over 5 years. As of December 2024, the Sheriff received raises in March 2022, January 2023, and January 2024 totaling \$18,542 during his term.

Section 57.317.1(2), RSMo, enacted in 2021, states the sheriff shall receive an annual salary computed based on a percentage of the compensation of an associate circuit judge of the county, with the percentage determined by a statutory schedule using the county's current assessed valuation level. The law indicated if the increase to the Sheriff's salary is less than \$10,000, the increase shall take effect January 1, 2022, but if the increase in salary is more than \$10,000, the increase shall be paid equally over a 5-year period. However, Article VII, Section 13, of the Missouri Constitution prohibits an increase in compensation for state, county, and municipal officers during their term of office. Court cases have concluded that to receive additional compensation during a term of office there must be: 1) no existing



Ripley County Management Advisory Report - State Auditor's Findings

compensation for the office; 2) new or additional duties extrinsic or not germane to the office; or 3) the mid-term increase must result from the application of a statutory formula for calculating compensation that was in place prior to the individual being elected or taking office. None of those circumstances exist; therefore, the increase to the Sheriff's salary should be effective only for any Sheriff elected and sworn into office after the new salary schedule was authorized.

The County Clerk indicated the County Commission sought a legal opinion from the County Prosecuting Attorney but did not receive a response, and the County Commission believed it was complying with the law by approving an increase to the Sheriff's salary.

Recommendation

The County Commission ensure salary increases comply with constitutional provisions and consider various methods for possible recoupment of any mid-term salary increases already paid.

Auditee's Response

The Ripley County Commission followed the provisions in Section 57.317, RSMo, in approving increases to the Sheriff's salary. We will discuss this issue with the Ripley County Prosecuting Attorney and determine the best course of action.

5. Senate Bill 40 Board's Records and Procedures

The Senate Bill 40 Board (Board) did not renew and amend the agreement with the entity receiving Board funding and the Board did not always comply with the closed meeting requirements of the Sunshine Law.

5.1 Written agreements

The Board did not ensure the written agreement was renewed and amended with the not-for-profit (NFP) entity funded by the Board. The Board executed an agreement in January 2019 for funding and services for 2019, and the agreement required annual renewals for modifications deemed necessary. The agreement required the Board to provide \$48,000 in \$12,000 quarterly installments to the NFP, and allowed for additional amounts upon request by the NFP and approval by the Board.

The Board increased funding in subsequent years, but did not renew or amend the 2019 agreement. During the year ended December 31, 2023, the Board made payments to the NFP totaling approximately \$218,000, including \$96,000 provided in quarterly installments of \$24,000. In April 2024, the Board reduced planned funding to the NFP and began providing some services directly. The Board negotiated an agreement with the NFP in May 2024 to provide funding through December 2024, and subsequently decided to provide funding to the NFP for 2025 with monthly payments about 4 percent larger than the payments noted in the May 2024 agreement. The



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Board President indicated the Board was not aware of the need to renew and amend agreements for changes in the funding terms.

Section 432.070, RSMo, requires government contracts to be in writing. Written agreements, renewed and modified when necessary to reflect changes in terms, are necessary to ensure all parties are aware of their duties and responsibilities and to prevent misunderstandings.

5.2 Sunshine law

The Board did not document in open meeting minutes the specific reasons or sections of law allowing the meeting to be closed for 6 of the 7 closed meetings held from January 1, 2023, through October 15, 2024. The Board President indicated the Board was not aware of this requirement.

Section 610.022, RSMo, requires public bodies to announce the specific reasons allowed by law for going into a closed meeting and to enter the vote and reason into the minutes. This section also limits discussion topics and actions in closed meetings to only those specifically announced prior to closure.

Recommendations

The Senate Bill 40 Board:

- 5.1 Ensure written agreements are executed as required by state law.
- 5.2 Ensure specific reasons for closing a meeting are documented in the open meeting minutes.

Auditee's Response

- 5.1 *The Senate Bill 40 Board will endeavor to have a signed agreement similar to the one last signed in 2019.*
- 5.2 *The Senate Bill 40 Board will take notice of this and make procedural changes to make sure this is done. The actual reasons for past closed sessions were related to personnel issues and property purchases.*

Ripley County

Organization and Statistical Information

Ripley County is a county-organized, third-class county. The county seat is Doniphan. The county's population was 10,679 in 2020, according to the U.S. Census Bureau.

Ripley County's government is composed of a three-member county commission and separate elected officials performing various tasks. All elected officials serve 4-year terms. The county commission has mainly administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintaining county roads and bridges, and performing miscellaneous duties not handled by other county officials. Principal functions of these other officials relate to law enforcement, property assessment, property tax collections, conduct of elections, and maintenance of financial and other records important to the county's citizens. In addition to elected officials, the county employed 48 full-time employees and 6 part-time employees on December 31, 2023.

County operations also include the Senate Bill 40 Board, Senior Citizens' Services Board, and Law Enforcement Restitution Fund Board.

Elected Officials

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

Officeholder	2024	2023
Jesse Roy, Presiding Commissioner	\$	29,588
Keith Whiteside, Associate Commissioner		27,588
Gary Emmons, Associate Commissioner		27,588
Donnie Johnson, Recorder of Deeds		41,800
Michael A. Williams, County Clerk		41,800
Matt Michel, Prosecuting Attorney		153,125
Mike Barton, Sheriff		55,207
Terry L. Slayton, County Treasurer		41,800
Mike Jackson, County Coroner		12,100
Donna Barnett, Public Administrator		41,800
Marcia L. Tackett, County Collector (1), year ended February 28,	46,045	
Randi D. Ederer, County Assessor, year ended August 31,		41,800
William Troy Ayers, County Surveyor		3,600

(1) Includes \$4,245 of commissions earned for collecting city and drainage district property taxes.

Other Information

In 2023 the county completed construction and opened the Ripley County Detention Center. The construction was funded with Community Development Block Grants along with county matching funds and a loan from the Missouri Development Finance Board.