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Missouri State Auditor

Randolph County Sheriff

Report No. 2025-053

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CITIZENS SUMMARY

Findings in the audit of the Randolph County Sheriff

Misappropriated and Improper Disbursements and Missing Money	From February 2023 through October 2024, money totaling at least $222,605 was misappropriated or inappropriately spent. During this time, the Sheriff made improper and/or unsupported payments totaling $166,105, withdrew $47,500 in cash from office bank accounts, and cashed 2 checks totaling $9,000 payable to his office. In addition, office personnel did not deposit at least $1,988 in commissary receipts between March 29, 2023, and April 18, 2024, and the money is missing.
Accounts Outside County Treasury	The Sheriff maintained the Benevolent Fund, K-9 Fund, and CCW Fund accounts outside of the county treasury. The Sheriff diverted county receipts collected by his office to these accounts, which allowed additional funds to be available for the improper spending discussed in finding number 1. The Sheriff also created accounts (e.g., Retained Earnings and Commit Time) within the commissary system to record certain receipts he improperly retained in the Commissary bank account and excluded from monthly turnovers of commissary net proceeds to the County Treasurer.
Accounting Controls and Procedures	Sheriff's office accounting controls and procedures need significant improvement. The lack of segregation of duties and adequate accounting controls and procedures resulted in the improper and unsupported payments. The Sheriff did not segregate accounting duties or perform supervisory reviews of detailed accounting and bank records. Sheriff's office procedures for receipting, recording, and depositing were inadequate. As a result, personnel did not deposit all receipts and money is missing. The Sheriff's office did not use pre-numbered bond forms or issue receipt slips immediately for bond money received. In addition, while staff maintained a bond log, it was not sequentially numbered to allow personnel to account for all receipts. Sheriff's office personnel did not prepare bank reconciliations for the Main, Evidence, Benevolent Fund, CCW Fund, and K-9 Fund bank accounts. In addition, they did not maintain book balances for the Evidence, Benevolent Fund, CCW Fund, and K-9 Fund accounts and did not maintain an accurate book balance for the Main account. Personnel did not prepare lists of liabilities for the Main, Evidence, and Commissary bank accounts. The Sheriff's office did not retain adequate supporting documentation for 27 of 51 disbursements reviewed (53 percent) totaling $96,837 during the period January 2023 through April 2024, including improper and questionable disbursements discussed in finding number 1. The Sheriff did not establish adequate controls over the signature stamp and blank check stock for the Commissary account.
Prisoner Boarding	The Sheriff's office did not enter into written contracts with 12 of 14 counties for the boarding of prisoners detailing the housing rate to be paid, the services to be provided, or any required notification for emergency or non-routine situations. The Sheriff's office over billed the 2 counties it had written contracts with by $7,513 during the 2 years ended December 31, 2023. The over billings resulted from billing at higher than the contracted rates. The Sheriff's office had not performed an evaluation of the costs of housing inmates to ensure billing rates were sufficient to recover all costs.

Seized Property Controls	Sheriff's office personnel did not maintain complete, accurate records of seized property, and did not conduct periodic physical inventories of seized property. A judgmental selection of 20 items from the seized property inventory system identified 4 items that could not be located: $6 cash, ammunition, a turkey fryer burner, and a blood sample.

In the areas audited, the overall performance of this entity was **Poor**.*

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

Excellent: The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.

Good: The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.

Fair: The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.

Poor: The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

Randolph County Sheriff
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SCOTT FITZPATRICK
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County Commission
and
Sheriff of Randolph County

We have audited certain operations of the Randolph County Sheriff in fulfillment of our duties under Chapter 29, RSMo. The State Auditor initiated the audit at the request of the Randolph County Commission. The scope of our audit included, but was not necessarily limited to, January 1, 2023, through June 30, 2024. The objectives of our audit were to:

1. Evaluate the Sheriff's internal controls over significant management and financial functions.

2. Evaluate the Sheriff's compliance with certain legal provisions.

3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

4. Determine if improper use of public resources occurred, and if so, quantify the amount to the extent possible.

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

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

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, (3) significant deficiencies in management practices and procedures, and (4) improper use of public resources totaling at least $222,605 and undeposited and missing receipts totaling at least $1,988. The accompanying Management Advisory Report presents our findings arising from our audit of the Randolph County Sheriff.

We previously issued a report for the county: *Randolph County*, report number 2025-029, in May 2025.

Scott Fitzpatrick
State Auditor

Randolph County Sheriff
Introduction

Background

The Sheriff is the chief law enforcement officer of the county. The Sheriff's duties are defined in state law, and include patrol of county highways, housing prisoners, transporting prisoners, and serving various legal papers and processes. The Sheriff's office collects money for civil process fees, conceal carry weapon (CCW) permits, bonds, prisoner boarding, inmate money, and other miscellaneous receipts. The Randolph County Sheriff also collects fees from the City of Huntsville for law enforcement services.

Sheriff Aaron K. Wilson was elected Randolph County Sheriff in 2020 for a 4 year term beginning in 2021. Sheriff Wilson received a salary of $77,516 in 2023. Sheriff Wilson was defeated in the August 2024 primary election by Andy Boggs, who was subsequently elected Sheriff in November 2024 and took office on January 1, 2025. References in this report to the Sheriff refer to Sheriff Wilson unless otherwise specified. At December 31, 2023, the Sheriff's office employed 59 persons including deputies, jailers, and administrative personnel.

The Sheriff maintained 6 bank accounts. The Main account was primarily used for handling civil process fees, bonds, prisoner boarding, and miscellaneous receipts. The Commissary account was used to operate a commissary in the jail for the use and benefit of inmates. The CCW Fund account was used for handling CCW permits. The K-9 Fund account was used to account for donations to pay for care of the police dog. The Evidence account was used for handling cash seized as evidence. The Benevolent Fund account was opened by a previous administration for donations on behalf of fallen officers.

The Benevolent Fund account remained mostly dormant until Sheriff Wilson chose to begin using the account for making purchases outside the county procurement process. As of December 30, 2022, the Benevolent Fund account had a balance of only $1,368. Sheriff Wilson maintained the debit card associated with the account and was primarily responsible for the disbursements from this account. The Administrative Assistant was primarily responsible for receiving and depositing funds for this account, at the instruction of the Sheriff.

The Administrative Assistant's primary duties included receipting, depositing, and disbursing on all accounts except the Benevolent Fund account. This included processing kiosk receipts deposited by members of the public for inmate accounts and depositing those funds into the Commissary account. Jailers were responsible for receiving and recording money for bonds and the inmate commissary, and issuing disbursements to inmates upon their release. Office personnel receipted CCW fees and submitted them to the Administrative Assistant for deposit. The Administrative Assistant was Theresa Finley from March 10, 2023, through June 5, 2023, and Teresa Hunt from June 26, 2023, until March 9, 2024. The position was vacant in June

2023 and from March 10, 2024, until April 22, 2024. During the vacancies, some of the Administrative Assistant's duties were performed by various office staff, while other duties were left undone.

In February 2023, the State Auditor's Office (SAO) whistleblower hotline received concerns regarding the Sheriff's use of county funds. In March 2024, we began audits of the Sheriff's office and the remainder of the county under our authority granted in Section 29.230, RSMo. The county's fiscal year is January 1 through December 31. The scope of our audit included, but was not necessarily limited to, the period January 1, 2023, through June 30, 2024.

1. Misappropriated and Improper Disbursements and Missing Money

From February 2023 through October 2024, money totaling at least $222,605[1] was misappropriated or inappropriately spent. During this time, the Sheriff made improper and/or unsupported payments totaling $166,105, withdrew $47,500 in cash from office bank accounts, and cashed 2 checks totaling $9,000 payable to his office. In addition, office personnel did not deposit at least $1,988 in commissary receipts between March 29, 2023, and April 18, 2024, and the money is missing.

The Sheriff improperly retained commissary profits and deposited county receipts in the Benevolent Fund account outside of the county treasury (see MAR finding number 2) during the 2 years ended December 31, 2024, and used these funds for cash withdrawals, improper additional employee compensation, personal purchases, donations, and other improper payments outside the normal county procurement process.

The Randolph County Circuit Court issued a Temporary Restraining Order on October 25, 2024, to prohibit the Sheriff from ". . . transferring, encumbering, concealing, or in any way disposing of any property, assets or funds held in all bank accounts holding funds or receipts of county monies, inmate funds, accounts receivable, petty cash, and operating funds . . ." and to notify the County Commission of ". . . any proposed expenditures necessary and obtain written approval . . . for all expenditures made." The application from the County Commission for the Restraining Order alleged an inappropriate cash withdrawal of $7,000 was made from the Benevolent Fund account on October 24, 2024, (included in the table in section 1.1). The Randolph County Circuit Court issued a Permanent Injunction on October 29, 2024, to prohibit the Sheriff from ". . . making any expenditures that are not in the ordinary course of business or outside of normal county general revenue expenditure approval procedure . . ." and the Sheriff was ordered to return the $7,000 cash withdrawal to the account, and turn over all accounts to the county.

As stated in the State Auditor's Report, the scope of our audit included, but was not necessarily limited to, the period January 2023 through June 2024. After identification of missing money and inappropriate transactions during this period, we applied limited procedures to transactions for the period January to December 2022 and July to December 2024 for the purpose of identifying and quantifying any additional misappropriated and missing money.

[1] Amounts presented in the report are rounded to the nearest dollar, whereas amounts presented in the appendixes are not rounded.

1.1 Misappropriated and improper cash transactions

The Sheriff made 11 unsupported, improper cash withdrawals totaling $47,500 and improperly cashed 2 checks totaling $9,000.

Nine of the cash withdrawals, totaling $33,500, came from the Benevolent Fund account and the remaining 2, totaling $14,000, came from the Commissary account. The Sheriff withdrew the money between May 8, 2023, and October 24, 2024, at a bank or by debit card at an automatic teller machine (ATM). The Sheriff indicated he was the only individual with access to the debit card and his signature was on the 10 withdrawal slips.[2]

Unsupported cash withdrawals and cashed checks

Date	Type	Amount
May 8, 2023	Bank Withdrawal	$ 2,500
May 24, 2023	Bank Withdrawal	2,000
July 10, 2023	Bank Withdrawal	1,500
August 2, 2023 (1)	Bank Withdrawal	6,000
September 8, 2023	Bank Withdrawal	6,000
November 9, 2023	Bank Withdrawal	6,500
December 4, 2023 (1)	Bank Withdrawal	8,000
January 26, 2024	Cashed Check	4,000
May 8, 2024	ATM Withdrawal	500
August 13, 2024	Bank Withdrawal	2,500
August 20, 2024	Cashed Check	5,000
September 4, 2024	Bank Withdrawal	5,000
October 24, 2024 (2)	Bank Withdrawal	7,000
		$ 56,500

(1) These withdrawals were made from the Commissary account. All others were from the Benevolent Fund account.

(2) The Sheriff reimbursed this withdrawal pursuant to the October 2024 Injunction.

In addition to the cash withdrawals, on January 26, 2024, the Sheriff improperly cashed a $4,000 City of Huntsville check issued to the Sheriff's office for patrolling services on January 19, 2024. Further, the Sheriff improperly cashed a second check for $5,000 on August 20, 2024. The check was from the annual advertising calendar vendor. The Sheriff works with a vendor to print and distribute a calendar featuring local businesses, then receives a commission from the advertising sales. The Sheriff informed law enforcement officials[3] investigating this missing check that the payment was given to him personally in appreciation for the longstanding partnership with the vendor; however, the vendor stated to law enforcement that the check was for annual commissions earned for the calendar. The Sheriff could not provide

[2] There was no withdrawal slip for the ATM withdrawal.

[3] The current Sheriff identified the missing check and turned the matter over to outside law enforcement for investigation.

documentation to support the use of these funds, and the funds were not deposited into a Sheriff's account. The checks should have been transmitted to the County Treasurer.

The Sheriff stated the December 2023, $8,000 cash withdrawal was used to purchase holiday gifts for children who had not been selected from an area retailer's "Giving Tree" program. The Sheriff retained no documentation such as how many children received gifts, what was purchased, and the disposition of excess cash (if any) to support this statement. In addition, the Sheriff indicated he withdrew cash at other times to provide to deputies for their expenses while at training. However, there is little or no documentation to support any cash was ever provided to deputies, including receipts from the deputies. It is also unclear why any of these transactions would need to be in cash rather than by check as county disbursement procedures dictate.

1.2 Improper and unsupported disbursements

The Sheriff made improper and unsupported disbursements from the Benevolent Fund and Commissary account totaling at least $166,105 from January 2023 through October 2024. The following table identifies the disbursements by category and account.

Improper and Unsupported Transactions by Category and Account

Category	Benevolent Fund Account	Commissary Account	Total
Vehicle purchases	$ 0	78,650	78,650
Uniform allowances	0	15,692	15,692
Vehicle repairs and supplies	1,751	10,499	12,250
Lodging	9,590	485	10,075
Membership fees	0	9,600	9,600
Building/grounds equipment and supplies	2,427	6,337	8,764
Donations (1)	6,689	1,000	7,689
Additional employee compensation	5,214	0	5,214
Training registration fees	0	4,505	4,505
Food and dining (2)	3,785	536	4,321
Office equipment and supplies	3,007	0	3,007
K-9 supplies and veterinary services	734	1,335	2,069
Rotary club dues	1,695	0	1,695
Damage reimbursements (3)	0	1,400	1,400
Auctioneer services	400	0	400
Miscellaneous expenditures	398	0	398
Boots	376	0	376
Total	$ 36,066	130,039	166,105

(1) Includes a $600 cash withdrawal from the Benevolent Fund account.

(2) Includes a $509 cash withdrawal ($500 cash and $9 ATM fees) from the Benevolent Fund account.

(3) Two payments were made to citizens related to property damage caused by the Sheriff's deputies.

Some of these disbursements may have been appropriate if completed using the required county purchasing process. However, the Sheriff disbursed the money outside of the normal process and, as a result, circumvented county purchasing controls including County Commission oversight, and the budget process. Complete detail of the transactions are included in Appendix A.

Additional cash withdrawals

Included in the table are two additional cash withdrawals totaling $1,109 not included in MAR section 1.1. The Sheriff made a cash withdrawal of $600 that was donated to a local foster care organization in December 2023. In April 2024, the Sheriff provided an employee a $500 cash advance to purchase food while attending an out of state training. The Sheriff obtained the money at an ATM in a casino in LaGrange, Missouri on April 26, 2024, and incurred $9 in ATM and bank fees. At our request, the employee provided receipts totaling $378 dated from May 12 to May 24, 2024. After the SAO inquired about the remaining $122, the employee returned $120 and provided a letter on July 3, 2024, confirming she had received $500 to attend the training and had submitted receipts totaling $378. The $120 was redeposited into the Benevolent Fund account on July 3, 2024. The entire amount is identified as inappropriate as the travel expenditures should be reimbursed through the normal county process and purchase receipt slips were not available until our request.

Vehicle purchases

The Sheriff purchased 8 vehicles and a trailer totaling $78,650 using the Commissary account, allowing him to forego the normal county purchasing review and approval process. The Sheriff did not obtain bids as required by state law for 5 of the vehicles as shown in the following table:

Date	Vehicles	Amount
March 22, 2023	2 Vehicles	$ 27,610
August 31, 2023 (1)	1 Vehicle	10,000
May 1, 2024	2 Vehicles	12,200

(1) This purchase, while under the bidding threshold on its own, was within 90 days of another purchase to the same vendor and purchases over $12,000 within a 90 day period must be bid.

The March 2023 and May 2024 purchases were from an online auction site, and the August 2023 purchase was from an Illinois auto repair shop. The remaining 3 vehicles (and the trailer) purchased did not meet the requirements for formal bids. The Sheriff indicated he believed the online auction was the most cost-effective way to purchase vehicles for the office.

Section 50.660, RSMo, requires solicitation of competitive bids for all purchases of $12,000 or more within 90 days from a single vendor. Routine use of a competitive procurement process for major purchases ensures the county has made every effort to receive the best and lowest price and all interested parties receive an equal opportunity to participate in county business. Retention of documentation of the various proposals received, the selection process, and criteria is necessary to demonstrate compliance with applicable laws or regulations and support decisions made.

Uniform allowances and other additional compensation

The Sheriff made one-time payments, which appear to be bonuses, to 20 jailers, totaling $15,692, in November and December 2023, in violation of the Missouri Constitution. He also improperly paid additional compensation, totaling $5,214, to 3 office employees and a former employee. None of the payments went through the normal county payroll process.

While the check memo lines identified some of the payments as a "uniform allowance," these payments appear to represent year-end bonuses because they were issued as one-time payments late in the year rather than the standard practice of including an allowance in each of the employees' monthly paychecks. These payments ranged from $237 to $1,978 per employee, with most employees receiving $800. The Sheriff indicated the former Administrative Assistant calculated the payments based on the employee's rank and tenure, which also indicates the payments were not related to uniform needs. The Sheriff stated these payments were limited to jailers because the uniform allowance paid to jailers was less than that paid to certified deputies, and this was an effort to reduce the difference. There was no documentation retained to support the calculations or reasoning.

Given the circumstances surrounding the "uniform allowance" payments, these transactions appear to be an attempt to disguise year-end bonuses. Payments for services previously rendered are in violation of the Missouri Constitution, Article III, Section 39(3), and contrary to Attorney General's Opinion 72-1955 (June 14, 1955), which states, ". . . a government agency which derives its power and authority from the Constitution and laws of this state would be prohibited from granting extra compensation in the form of bonuses to public officers or servants after the service has been rendered."

The Sheriff also paid an employee $3,000 for "Pay Recoupment" in August 2024. According to the employee, the Sheriff had promised her a rate of pay higher than that approved by the County Commission, and this check was to make up the difference. A second employee was paid $1,414 for "Supplemental Pay" in August 2023, and a third employee was paid $500 in January 2023 for what the memo line indicated was "Bereavement." The county bereavement policy allows for paid time off from work, but does not allow for cash payments to employees. The Sheriff indicated this payment was not related to bereavement but was instead to help the newly hired employee purchase additional uniforms and equipment necessary for his position. The Sheriff also paid a former employee $300 in June 2024 because she was asked to come back for a short time to assist in the office.

Since none of the payments were processed through the county payroll system, they have not been reported on the employee's W-2 forms, appropriate payroll taxes were not withheld, and the employer's share of payroll taxes were not paid. IRS regulations require individuals treated as employees to have all compensation reported on W-2 forms. To ensure all compensation is properly reported and taxed, all compensation needs to be paid through the normal county payroll process. The failure to properly report and tax all wages could result in penalty and interest charges assessed against the county. The Sheriff stated he told employees they would need to prepare and file an IRS form 1099 for the uniform allowances; however, this is an employer function and not the responsibility of the employees.

Donations

The Sheriff used public money from the Benevolent Fund account and the Commissary account to make donations totaling $7,689, including $4,732 in December 2023 for toys, clothing, and other items purchased for local children as part of a "shop with a deputy" program. In addition, the Sheriff provided the same local foster care organization that received the $600 cash donation, a check for $500 in August 2023 to sponsor a table at its fundraising dinner. Finally, the Sheriff paid a local private school $1,500, $500 from the Benevolent Fund account and $1,000 from the Commissary account, in January 2024 to sponsor a table at its fundraising event. According to the County Commission, the Sheriff's child attended this school at the time of the donation.

Missouri Constitution, Article VI, Sections 23 and 25, prohibit the use of public money or property to benefit any private individual, association, or corporation except as provided in the constitution. Because the Sheriff improperly deposited county receipts into the Benevolent Fund account and improperly retained money in the Commissary account, any donations made were likely with public money.

Food and dining

The Sheriff purchased food and paid for meals at local restaurants totaling $4,321 with Benevolent Fund and Commissary account funds.

The Sheriff purchased snacks and drinks totaling $1,465 and paid for meals at 6 restaurants totaling $925. One of the meals was a Christmas party costing $250. The Sheriff did not provide documentation to support who attended or the business purpose of the meals. The Sheriff also paid $185 for a retirement party in June 2023. The Sheriff stated he believed this was a common occurrence among the offices in the courthouse; however, there is no county policy for providing food and gifts to employees.

In addition, the Sheriff reimbursed two employees for food purchased while attending a training in November 2023. One employee received $99 and the second received $252. The sheriff retained no documentation to support the payments. Both employees stated they provided receipts to the former Administrative Assistant. It is unclear why the employees were not reimbursed through the standard county process, or why these employees were reimbursed after their travel when another employee was provided a $500 cash advance.

Established policies on county provided food and gifts would provide employees necessary guidance and better transparency for citizens about the use of public funds. The county Mileage and Travel Reimbursement policy requires the submission of receipts to the County Clerk and the Commission for reimbursement of travel meals and lodging expenditures.

Rotary Club dues

The Sheriff made 5 payments totaling $1,695 to a local Rotary Club for his personal membership dues and it is unclear what public purpose his membership provided.

Conclusion

Public funds should be spent only on items necessary and beneficial to the county. Detailed supporting documentation might have improved the Sheriff office's ability to demonstrate purchases were reasonable. County residents have placed a fiduciary trust in their public officials to spend county money in a prudent and necessary manner.

1.3 Undeposited receipts

The Sheriff's office did not deposit at least $1,988 in commissary receipts during the period March 29, 2023, to April 18, 2024, and the money is missing (see Appendix B). During this period, the Sheriff's office collected $178,482 in commissary receipts.

Jailers and family members deposited inmate money into kiosks in the booking area or the jail lobby and the money was applied to an inmate's commissary account. The Administrative Assistant retrieved the money from the kiosks and prepared the bank deposits. Because the missing receipts were recorded in the commissary accounting system, we determined the money went missing between the time it was removed from the kiosks and receipts were deposited. Two different Administrative Assistants were responsible for retrieving and preparing the deposits during the time period the money went missing as shown in the following table. Because the differences also occurred during periods when the Administrative Assistant position was vacant, we cannot determine the individual(s) responsible for the undeposited funds.

Undeposited Receipts by Administrative Assistant

Administrative Assistant	First Deposit Date	Last Deposit Date	Receipts per Commissary System	Amount Deposited	Difference
Theresa Finley	03/29/2023	05/26/2023	$ 34,983	33,327	(1,656)
Vacant	06/08/2023	06/22/2023	11,830	11,238	(592)
Teresa Hunt	06/28/2023	03/08/2024	122,476	122,756	280
Vacant	03/19/2024	04/18/2024	9,183	9,163	(20)

The lack of segregation of duties and inadequate receipting and depositing controls as discussed in MAR finding number 3, resulted in the missing receipts going undetected.

Recommendations

The County Commission:

1.1-1.2 Work with law enforcement, as necessary, regarding criminal prosecution for the improper cash withdrawals, cashed checks, and payments, and take necessary actions to obtain restitution, if possible.

The Sheriff:

1.1-1.2 Ensure all disbursements are a necessary and prudent use of public funds, discontinue making purchases from the Commissary bank account, and disburse excess funds as appropriate. In addition, ensure travel expenses including meals are reimbursed in accordance with county policy and work with the County Commission to establish policies regarding food and gift purchases, if such purchases are considered necessary. Further, discontinue paying employee bonuses and work with the County Commission to ensure all compensation is paid through the county's normal payroll process, properly taxed, and reported to the IRS as employee compensation. Finally, solicit competitive bids for all applicable purchases in accordance with state law. Documentation of bids solicited and justification for bid awards should be maintained.

1.3 Work with the County Commission and other law enforcement officials regarding criminal prosecution of the missing money and take the necessary actions to obtain restitution.

Auditee's Response

The County Commission and the current Sheriff provided the following responses:

1.1 The Sheriff has consulted with the Randolph County Prosecuting Attorney's office and has referred these matters to law enforcement for further investigation and criminal prosecution. In addition, we will take the necessary actions to obtain restitution.

1.2 All disbursements, including employee compensation, are now handled through normal county procedures, paid from accounts held by the County Treasurer, and are necessary and prudent. We have discontinued paying employee bonuses and will follow state law for bidding. The county travel policy will be strictly followed and we will work with the County Commission to establish a food and gift policy.

1.3 *This matter had been referred to the Randolph County Prosecuting Attorney for further investigation.*

2. Accounts Outside County Treasury

The Sheriff maintained the Benevolent Fund, K-9 Fund, and CCW Fund accounts outside of the county treasury and as noted in MAR finding number 1, and kept certain receipts, which allowed him to improperly spend county funds.

Receipts

The Sheriff diverted county receipts collected by his office to accounts improperly held outside of the county treasury. This allowed additional funds to be available for the improper spending discussed in MAR finding number 1. The following table shows money deposited into funds the Sheriff held outside of the county treasury from January 1, 2023 through December 31, 2024, according to the Sheriff's bank records. Most of these receipts would typically be deposited into one of the Sheriff's fee accounts and subsequently turned over to the county:

Receipts by Type	Amount
Benevolent Fund:	
City patrolling services (1)	$43,333
Board bills	23,830
Community donations	5,572
Calendar commissions (2)	5,000
Commissary phone commissions	3,017
Commissions from Sheriff's sales (3)	1,322
Civil paper service fees	259
Sale of safe	100
Vendor Refund	97
Debit card rebates	64
Unknown Cash Deposits (4)	1,705
K-9 Fund:	
Community donations	350
CCW Fund:	
CCW Permit Fees(5)	630
Total Deposits to Outside Accounts	$59,477

(1) Does not include the $4,000 check noted in MAR 1.1 that was cashed.
(2) The Sheriff sells calendar advertising to local businesses each year. The calendar vendor pays the costs of the calendar and splits the advertising revenue with the Sheriff. This amount represents the office's share of the advertising revenue and does not include the $5,000 check noted in MAR finding number 1.1 that was cashed.
(3) Commissions from a partition sale and a foreclosure sale conducted by the Sheriff.
(4) Cash from unknown sources included in five deposits between July 3, 2024 and October 28, 2024.
(5) CCW permit fees deposited into this account were properly disbursed to the County Treasurer except for $630 from the March 2024 collections.

There is no statutory authority allowing the Sheriff to maintain these accounts outside the county treasury. Section 50.370, RSMo, requires every county official who receives any fees or remuneration for official services to pay such money to the County Treasurer. In addition, Attorney General's Opinion 45-1992 (April 23, 1992) states sheriffs are not authorized to maintain a bank account for law enforcement purposes separate from the county treasury.

Commissary system accounts

The Sheriff also created accounts (e.g., Retained Earnings and Commit Time) within the commissary system to record certain receipts he improperly retained in the Commissary bank account and excluded from monthly turnovers of commissary net proceeds to the County Treasurer. According to commissary system, bank, and county records, money deposited into the Commissary account and retained from January 1, 2023, through June 30, 2024, included:

Receipts by Type	Amount
Commissary account:	
Phone commissions (1)	$107,738
Board bills	7,260
Commit time fees (2)	1,600
Drug test fees	223
Total Improperly Retained Commissary Deposits	$116,821

(1) Includes $12,467 in phone commissions that were not receipted into the commissary system. See MAR finding number 3.2 for additional information.

(2) Commit time represents fees paid by inmates to the county to offset the costs of their incarceration. The fees are only paid when specifically included in the sentence issued by the judge.

The Sheriff indicated he maintained these funds to account for revenues earned by his office that should be available for use by his office. The Sheriff also stated if these funds were turned over to the County Treasurer, most would be credited to the county's General Revenue Fund where they could be used for other purposes, and would require the approval of the County Commission to be expended. However, statute only allows retention of these funds to the extent they are needed for cash flow and current expenses. The County Commission was unaware the Sheriff was retaining these funds.

Section 221.102, RSMo, requires each county jail to keep revenues from its commissary in a separate account and pay for goods and other expenses from that account, allows retention of a minimum amount of money in the account for cash flow purposes and current expenses, and requires deposit of the remaining funds (net proceeds) into the county Inmate Prisoner Detainee Security Fund held by the County Treasurer. Because the Inmate Prisoner Detainee Security Fund has limited uses by state law, retaining the excess money in the Commissary account allowed the Sheriff continued access to the funds for improper and unsupported spending as detailed in MAR finding number 1.2.

Recommendation

The County Commission and the Sheriff ensure the Sheriff does not maintain bank accounts outside the county treasury, ensure all money is disbursed to the County Treasurer timely as required by state law, close the unallowed accounts, and turn over account balances to the County Treasurer.

Auditee's Response

This has already been corrected. All unallowed accounts were closed and the account balances turned over to the County Treasurer. In addition, all money collected is disbursed to the County Treasurer each month.

3. Accounting Controls and Procedures

Sheriff's office accounting controls and procedures need significant improvement. The lack of segregation of duties and adequate accounting controls and procedures resulted in the improper and unsupported payments reported in MAR finding number 1 going undetected for a significant period of time.

3.1 Segregation of duties

The Sheriff did not segregate accounting duties or perform supervisory reviews of detailed accounting and bank records.

The Administrative Assistant was primarily responsible for receipting, recording, and depositing receipts; billing for paper service, patrol service, and prisoner board; making disbursements; reviewing and transmitting bill payments received, and performing bank reconciliations. According to the former Administrative Assistant, neither the Sheriff nor anyone else reviewed any of the work she performed. The Sheriff indicated the Administrative Assistant was qualified and capable of handling these duties and he did not see the need for distributing the job duties to other employees or for reviewing her work. Additionally, the Sheriff maintained the Benevolent Fund account checkbook and debit card and was solely responsible for disbursements from that account. There was no oversight of his use of the account.

Proper segregation of duties is necessary to ensure transactions are accounted for properly and assets are adequately safeguarded. Internal controls would be improved by segregating the duties of receiving, recording, and depositing receipts; making disbursements; reconciling bank accounts; billing; and receiving and transmitting payments collected. If proper segregation of duties cannot be achieved, documented independent or supervisory review of detailed accounting records are essential and should include comparing receipts to deposits.

3.2 Receipting, recording, and depositing

Sheriff's office procedures for receipting, recording, and depositing were inadequate. As a result, as discussed in MAR finding number 1, personnel did not deposit all receipts and money is missing.

Our review noted the following concerns:

- Office personnel did not always deposit commissary receipts intact and timely, and as indicated in MAR finding number 1.3, receipts totaling $1,988 were not deposited and are missing. Office personnel did not deposit receipts intact and timely for 33 of 62 deposits made between March 29, 2023, and April 18, 2024. For example, the September 7, 2023 deposit did not include $1,332 cash receipted from August 30 to September 7. The subsequent deposit on September 11, 2023 contained $1,350 more cash than was receipted. Current office personnel could not explain why receipts were not deposited intact and timely by former personnel. See Appendix B for a schedule of the missing receipts for the Commissary account.

- Office personnel did not issue receipt slips or maintain a record of money received and deposited into the Benevolent Fund and K-9 Fund accounts. The Sheriff indicated he was unaware of the need to issue receipt slips for these accounts. In addition, office personnel did not record 2 telephone commission checks totaling $12,469 deposited into the Commissary bank account in the commissary accounting system. Current office personnel could not explain why former personnel did not record these transactions.

- Office personnel did not issue receipt slips in numerical sequence for fees and bonds deposited into the Main account and receipt slips did not include a place to indicate the method of payment. The receipt slips were printed 3 per page[4] and pre-numbered with the numerical sequence increasing from the bottom to the top of the page, but personnel issued the slips from the top to the bottom of the page (in reverse order). Without accounting for the method of payment and the numerical sequence of receipt slips, officials could not reconcile the composition of receipts to the composition of deposits, ensure all receipts are accounted for, or ensure all receipts were deposited intact. Former office personnel believed the receipt slips were sufficient and their receipting procedures were adequate.

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

3.3 Bonds

The Sheriff's office did not use prenumbered bond forms or issue receipt slips immediately for bond money received. In addition, while staff maintained a

[4] The receipts slip pages were unbound and the duplicate copies were maintained in a file folder by the office personnel after the 3 receipts on each page are issued.

bond log, it was not sequentially numbered to allow personnel to account for all receipts.

Upon an inmate's release on bond, the jailer completed an unnumbered bond form, recorded the bond on the unnumbered bond log, and received the cash bond (if applicable). For in-county bonds, the bond form and any cash were subsequently transmitted to the Circuit Clerk's office and recorded on a turnover log. For out-of-county bonds, the bond forms and any cash were transmitted to the Sheriff's Administrative Assistant who issued manual receipt slips, deposited the bonds, and disbursed the money received to other political subdivisions. There was no reconciliation of the bond log, the court turnover log, or the receipt slips issued by the Administrative Assistant to ensure all bonds were accounted for. The Sheriff indicated he believed the procedures for bonds was sufficient.

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

3.4 Bank reconciliations, book balances and liabilities

Sheriff's office personnel did not prepare bank reconciliations for the Main, Evidence, Benevolent Fund, CCW Fund, and K-9 Fund bank accounts. In addition, they did not maintain book balances for the Evidence, Benevolent Fund, CCW Fund, and K-9 Fund accounts and did not maintain an accurate book balance for the Main account. Finally, personnel did not prepare lists of liabilities for the Main, Evidence, and Commissary bank accounts.

The following table lists the year-end bank statement balances for 2023[5] and 2024.

Sheriff's bank account balances

Account	December 29, 2023	December 31, 2024
Main	$ 80,034	107,534
Benevolent Fund (1)	6,526	0
CCW Fund	992	1,301
Commissary	19,174	39,857
Evidence	28,423	28,391
K-9 Fund	333	350

(1) The Benevolent Fund account was closed in November 2024.

In our review of bank statements and check registers for all accounts we identified outstanding checks totaling $1,500 and book balance adjustments totaling $9,000 from a $1,000 issued check and a $10,000 voided check that were not recorded in the check register for the Main account as of December

[5] The December 2023 bank statement was issued on December 29, 2023.

29, 2023. The former Administrative Assistant also did not record deposits made and checks issued in the checkbook register until they cleared the bank. The adjusted book balance should have been $78,534, which agrees to the reconciled bank balance at December 29, 2023. We identified liabilities totaling $19,206 consisting of undisbursed fees and bank interest, resulting in an unidentified balance in the account of $59,828. The former Administrative Assistant indicated the unidentified balance is likely caused by her failure to accurately ensure all money received was disbursed at the end of each month.

We also obtained a report from the seized property system of cash reported as located in the Evidence account totaling $30,326. As a result, there appears to be a shortage of $1,903 in the account at December 29, 2023.

The Sheriff indicated there was no formal policy or procedure to require the preparation and supervisory review of book balances, bank reconciliations, and liability listings.

Preparing a cumulative book balance, adequate monthly bank reconciliations, and monthly lists of liabilities helps ensure receipts and disbursements have been properly handled and recorded, and increases the likelihood errors will be identified and corrected timely. Regular identification of liabilities and a comparison of liabilities to the reconciled bank balance is necessary to ensure accounting records are in balance, all amounts received are disbursed, and money is available to satisfy all liabilities. Section 447.532, RSMo, provides that any unclaimed funds held by a political subdivision for more than 3 years should be turned over to the Missouri State Treasurer's Unclaimed Property Division.

3.5 Supporting documentation

The Sheriff's office did not retain adequate supporting documentation for 27 of 51 disbursements we reviewed (53 percent) totaling $96,837 during the period January 2023 through April 2024, including improper and questionable disbursements discussed in MAR finding number 1. The disbursements reviewed were judgmentally selected from our population totaling approximately $1.06 million from the Main, Benevolent Fund, Commissary, and Evidence bank accounts. Supporting documentation was subsequently obtained for some of these disbursements from applicable vendors. The Sheriff indicated copies of the supporting documentation were turned into the former Administrative Assistant but could not be located after the Administrative Assistant left the county's employment.

To ensure obligations were incurred and amounts paid are proper, all disbursements should be supported by itemized vendor invoices or other detailed documentation with payment information clearly indicated. Retention of records is necessary to ensure the validity of transactions and provide an audit trail. 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. Record retention schedules can be found on the Secretary of State's website.[6]

3.6 Signature stamp and blank check stock

The Sheriff did not establish adequate controls over the signature stamp and blank check stock for the Commissary account.

The Sheriff's signature stamp was intended to be used by the criminal clerk to apply the Sheriff's signature to documents related to bonds and warrants and by other office personnel to issue checks from the Commissary account when the Sheriff or Administrative Assistant were unavailable. There was no indication, such as initials, of who applied the stamp and the Sheriff did not subsequently review use of the stamp. The stamp was stored in a safe in the office; however, the combination was known to several office personnel. In addition, the blank check stock for the Commissary account was stored in an unsecured location by the Administrative Assistant. The Sheriff stated he was unaware of the need to securely store and review the use of the stamp and secure the check stock because it is blank.

Establishing controls over the use of and access to the signature stamps and blank checks is necessary to safeguard against possible loss, theft, or misuse of funds and to ensure disbursements are properly handled. If the Sheriff is unavailable to sign documents, he should subsequently document his review and approval of the documents where his signature stamp was used.

Recommendations

The Sheriff:

3.1 Segregate accounting duties or ensure adequate independent or supervisory reviews of detailed accounting and bank records are performed and documented.

3.2 Establish controls for receipting, recording, and depositing money received including immediately issuing prenumbered receipt slips for all money received and ensuring the method of payment is indicated on all receipt slips, receipt slips are issued in numerical sequence, the composition of receipts is reconciled to the composition of deposits, and all money received is deposited timely and intact.

3.3 Use prenumbered bond forms and/or issue prenumbered receipt slips immediately upon receipt. Reconcile the jailer's bond log to the court turnover log and the Administrative Assistant's receipt slips. In addition, account for the numerical sequence of the receipts/forms

[6] <https://www.sos.mo.gov/archives/localrecs/schedules>, accessed June 9, 2025.

and reconcile the amounts on the documents to the amounts transmitted.

3.4 Ensure cumulative book balances, adequate monthly bank reconciliations, and monthly lists of liabilities are prepared and reconciled timely. Any discrepancies between accounting records and reconciliations should be promptly investigated and resolved.

3.5 Ensure adequate supporting documentation is maintained for all disbursements, and all records are retained in accordance with state law.

3.6 Establish proper controls over the signature stamp and blank checks that includes restricted access.

Auditee's Response

3.1 Duties have already been segregated to the extent possible. The Jail Administrator and the Sheriff will perform supervisory reviews of accounting records on a periodic basis.

3.2 As of August 1, 2025, the Sheriff's office will use electronic receipting and procedures to immediately issue prenumbered receipt slips for all money received, reconcile the composition of receipts to the composition of deposits, account for the numerical sequence of receipt slips, and deposit all money received timely and intact.

3.3 The Sheriff's office will maintain a separate bond log, bond forms, and prenumbered receipt slips at each individual location that bonds are received. We will record the receipt slip number on the bond logs and reconcile the log to the amounts transmitted to the Administrative Assistant and Randolph Circuit Clerk's office.

3.4 As of August 1, 2025, Sheriff's office personnel will maintain book balances and prepare adequate monthly bank reconciliations including preparing monthly lists of liabilities and address any discrepancies promptly.

3.5 This has already been addressed. Sheriff's office personnel will submit all receipts and supporting documentation for disbursements to the Administrative Assistant and records will be retained as required by state law.

3.6 The Sheriff's signature stamp is now locked in the Sheriff's office. Only the Sheriff and the Chief Deputy Sheriff have access to and are allowed to use it and must initial and date beside it. The blank check stock has been relocated to a secure location and is accessible to the Administrative Assistant when needed.

4. Prisoner Boarding

The Sheriff's office did not enter into written contracts for some prisoner boarding and did not have sufficient procedures to bill other counties for prisoner board. The Sheriff's office billed approximately $291,000 for prisoner boarding for the year ended December 31, 2023. We identified the following concerns during our review of prisoner boarding:

- The Sheriff's office did not enter into written contracts with 12 of 14 counties for the boarding of prisoners detailing the housing rate to be paid, the services to be provided, or any required notification for emergency or non-routine situations. The Sheriff indicated contracts only existed if a lower rate than the office's standard rate of $60 a day was billed. The Sheriff was not aware written contracts are required by state law for all counties, not just those at reduced rates.

- The Sheriff's office over billed the 2 counties it had written contracts with by $7,513 during the 2 years ended December 31, 2023. The over billings resulted from billing at higher than the contracted rates. For example, one county with a contracted rate of $38 per prisoner per day was charged $40 per prisoner per day for some inmates. The other county, with a contracted rate of $50 per day, was charged the standard rate of $60 for some of its inmates. The Sheriff could not explain why the 2 counties were overbilled.

- The Sheriff's office had not performed an evaluation of the costs of housing inmates to ensure billing rates were sufficient to recover all costs. The Sheriff had not considered it necessary to evaluate the costs of housing inmates.

Section 432.070, RSMo, requires contracts for political subdivisions to be in writing. Written agreements, signed by the parties involved and specifying the services to be rendered and the manner and amount of compensation to be paid, are necessary to ensure all parties are aware of their duties and responsibilities and to prevent misunderstandings. Establishing procedures for reviewing board bills is necessary to ensure billings are accurate and any errors are corrected in a timely manner. Periodic evaluation of the costs of housing inmates is necessary to ensure billing rates are sufficient to cover costs and prevent the county from subsidizing the housing for other counties' inmates.

Recommendations

The Sheriff work with the County Commission to obtain written agreements with all counties for the boarding of prisoners, refund any overbillings, and develop procedures to ensure all prisoner boarding costs are accurately billed. In addition, the Sheriff periodically review the cost of boarding prisoners and establish billing rates that are sufficient to recover costs.

Auditee's Response

We are in the process of developing a standard written contract for boarding of all inmates and will ensure all counties who board prisoners in our jail have a signed contract in place by January 2026. In addition, we have implemented procedures to ensure all prisoner boarding costs are accurately billed and will discuss the best way to correct the over billings with the affected counties. Finally, we agree to determine the cost of boarding prisoners for budgeting purposes; however, we do not plan to change the standard rate of $60 per day at this time as this is the current rate charged by all jails in our area.

5. Seized Property Controls

Sheriff's office personnel did not maintain complete, accurate records of seized property, and did not conduct periodic physical inventories of seized property.

The Sheriff's office recorded seized property in an electronic system with approximately 2,100 items recorded. We judgmentally selected 20 items from the system to determine if the information was accurate and identified 4 items that could not be located: $6 cash, ammunition, a turkey fryer burner, and a blood sample. Sheriff's office personnel indicated the cash, ammunition, and burner were likely returned or disposed of, but they did not update the records. In addition, they indicated the blood sample was in the evidence room refrigerator but was not labeled. We later observed the sample had been labeled.

Office personnel had not conducted a periodic physical inventory of seized property since 2021. The Sergeant responsible for maintaining evidence indicated completion of a physical inventory had not been a priority.

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 such records is necessary to ensure seized property is accounted for properly.

Recommendation

The Sheriff maintain complete and accurate seized property records, ensure a periodic inventory is conducted and reconciled to the seized property records, and investigate any differences.

Auditee's Response

At the beginning of Sheriff Boggs' term in office, a complete inventory of seized property was performed and the seized property records were updated. Going forward, complete and accurate seized property records will be maintained and an annual inventory will be completed and documented.

Appendix A

Randolph County Sheriff
Improper and Unsupported Disbursements
January 2023 through December 2024

	Date	Check Number	Category	Vendor	Unsupported Amount (F)	Improper Amount
	Benevolent Account					
	01/07/2023	1199	Food and dining	Cooper Oaks Winery	250.00	
	01/30/2023	1200	Additional employee compensation	Aaron Prange	500.00	
	02/02/2023	1201	Membership fees	Rotary Club of Moberly	330.00	
	03/29/2023	2001	Office equipment and supplies	Georgeann Rucher	250.00	
	08/04/2023	2002	Membership fees	Rotary Club of Moberly	370.00	
	08/21/2023	2003	Donations	Faith Bridge		500.00
	08/24/2023	2004	Vehicle repairs and supplies	Scotty Vanlandingham	534.63	
	08/25/2023	2005	Additional employee compensation	Nicholas Berry	1,413.91	
	08/31/2023	2006	Miscellaneous expenditures	Dollar General	37.00	
	09/11/2023	2007	Lodging	Margaritaville Resort	1,352.48	
	09/11/2023	2008	Lodging	Margaritaville Resort	1,206.82	
	09/22/2023	2011	Office equipment and supplies	USPS	6.06	
	09/26/2023	2012	Food and dining	Dons Family Style	200.00	
	10/10/2023	2013	Food and dining	Sam's Club		705.89
	10/16/2023	2014	Food and dining	Walmart		180.69
	11/18/2023	2015	Lodging	Margaritaville Resort	465.69	
(A)	11/24/2023	2016	Donations	Sam's Club		356.49
	11/27/2023	2017	Office equipment and supplies	Walmart	555.00	
	12/11/2023	2018	Food and dining	Sam's Club		260.57
(B)	12/11/2023	Debit	Donations	Walmart		2,472.07
(B)	12/11/2023	Debit	Donations	Walmart		2,260.02
(G)	12/11/2023	Debit	Food and dining	Pizza Hut		229.53
(C)	12/13/2023	N/A	Donations	Cash Withdrawal		600.00
	12/14/2023	Debit	Office equipment and supplies	Sam's Club	138.96	
				Total 2023	7,610.55	7,565.26
	01/02/2024	2019	Membership fees	Rotary Club of Moberly	195.00	
	01/05/2024	Debit	Office equipment and supplies	Walmart	148.88	

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Randolph County Sheriff
Improper and Unsupported Disbursements
January 2023 through December 2024

	Date	Check Number	Category	Vendor	Unsupported Amount (F)	Improper Amount
	01/05/2024	Debit	Food and dining	Sam's Club	141.90	
	01/08/2024	2020	Donations	St. Pius X Redono Auction	500.00	
	01/08/2024	Debit	Building/grounds equipment and supplies	Lowe's	958.02	
	01/08/2024	Debit	Miscellaneous expenditures	Tractor Supply	83.28	
	01/15/2024	2021	Auctioneer services	Michael Cunningham	200.00	
	01/19/2024	Debit	Office equipment and supplies	Walmart		165.00
	01/23/2024	Debit	Building/grounds equipment and supplies	Walmart	932.00	
(D)	02/05/2024	Debit	Food and dining	Sam's Club	143.94	
(D)	02/05/2024	Debit	Office equipment and supplies	Sam's Club	59.98	
	02/05/2024	Debit	Miscellaneous expenditures	Lowe's	48.79	
(D)	02/12/2024	Debit	Office equipment and supplies	Walmart	95.20	
(D)	02/12/2024	Debit	Building/grounds equipment and supplies	Walmart	57.09	
	04/02/2024	2022	Auctioneer services	Michael Cunningham	200.00	
	04/08/2024	Debit	Office equipment and supplies	Walmart	834.00	
	04/09/2024	2023	Membership fees	Rotary Club of Moberly	400.00	
	04/12/2024	Debit	Office equipment and supplies	Walmart	99.00	
	04/15/2024	Debit	Building/grounds equipment and supplies	Lowe's	278.19	
	04/16/2024	Debit	Building/grounds equipment and supplies	AutoZone	14.63	
	04/18/2024	Debit	K9 supplies and veterinary services	Green Hills Veterinary Clinic	125.65	
	04/19/2024	Debit	Food and dining	Sam's Club	285.34	
	04/25/2024	Debit	Food and dining	Los Amigos	44.29	
(E)	04/26/2024	ATM	Food and dining	Mark Twain Casino ATM		508.50
	04/26/2024	Debit	Boots	Missouri State Troopers Association	180.00	
	04/29/2024	Debit	Vehicle repairs and supplies	JC Auto and Truck	1,065.00	
	04/29/2024	Debit	Boots	Larry's Boots		196.04
	04/29/2024	Debit	Building/grounds equipment and supplies	Walmart	187.61	
	05/02/2024	Debit	Food and dining	Los Amigos	95.97	
	05/06/2024	2024	Lodging	Margaritaville Resort	1,380.20	
	05/06/2024	2025	Lodging	Margaritaville Resort	1,668.60	
(D)	05/06/2024	Debit	Food and dining	Sam's Club	345.74	
(D)	05/06/2024	Debit	Office equipment and supplies	Sam's Club	31.56	
	05/06/2024	Debit	Food and dining	Big Whiskeys	105.06	

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Randolph County Sheriff
Improper and Unsupported Disbursements
January 2023 through December 2024

	Date	Check Number	Category	Vendor	Unsupported Amount (F)	Improper Amount
	05/17/2024	Debit	K9 supplies and veterinary services	Tractor Supply		607.97
	05/21/2024	Debit	Office equipment and supplies	Sam's Club	94.15	
	05/21/2024	Debit	Vehicle repairs and supplies	AutoZone	51.76	
	05/21/2024	Debit	Vehicle repairs and supplies	AutoZone	39.90	
	05/28/2024	Debit	Food and dining	Sam's Club	287.64	
	06/05/2024	2026	Additional employee compensation	Laura Neal	300.00	
	06/10/2024	Debit	Office equipment and supplies	Staples		529.99
(G)	06/11/2024	Debit	Vehicle repairs and supplies	Missouri Dept. of Revenue		59.41
	06/27/2024	Debit	Miscellaneous expenditures	Walmart	228.52	
	08/07/2024	0001	Membership fees	Rotary Club of Moberly	400.00	
	08/26/2024	0005	Additional employee compensation	Gina Butler	3,000.00	
	09/03/2024	0002	Lodging	Margaritaville Resort	3,516.60	
				Total 2024	18,823.49	2,066.91
	Total Benevolent Account				26,434.04	9,632.17
	Commissary Account					
	03/22/2023	2850	Vehicle purchases	Purple Wave Inc.		27,610.00
	06/02/2023	2876	Food and dining	David Myers	185.00	
	06/26/2023	2885	Vehicle purchases	Purple Wave Inc.		10,890.00
	08/26/2023	2917	Vehicle repairs and supplies	Bob's Auto Repair		2,500.00
	08/29/2023	2918	Membership fees	North Missouri Drug Task Force		4,800.00
	08/31/2023	2919	Vehicle purchases	Bob's Auto Repair	10,000.00	
	09/05/2023	2920	Vehicle repairs and supplies	Corey Williamson		2,000.00
	09/15/2023	2930	Vehicle repairs and supplies	Superior Emergency Response Vehicles	650.00	
	09/25/2023	2931	Vehicle purchases	Rickie Vanlandingham	2,000.00	
	11/08/2023	3103	Uniform allowances	Randolph County Treasurer	79.72	
	11/16/2023	3104	Uniform allowances	Chris Acton	800.00	
	11/16/2023	3105	Uniform allowances	Cameron Acton	800.00	
	11/16/2023	3106	Uniform allowances	Rhonda Action	800.00	
	11/16/2023	3107	Uniform allowances	John Hawken	800.00	

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Randolph County Sheriff
Improper and Unsupported Disbursements
January 2023 through December 2024

Date	Check Number	Category	Vendor	Unsupported Amount (F)	Improper Amount
11/16/2023	3108	Uniform allowances	Tyler Roscher	800.00	
11/16/2023	3110	Uniform allowances	Joseph Fornili	640.00	
11/16/2023	3111	Uniform allowances	Tsaha Pettitt	800.00	
11/16/2023	3112	Uniform allowances	Don Barrett	800.00	
11/16/2023	3113	Uniform allowances	Joseph Pugh	800.00	
11/16/2023	3114	Uniform allowances	Chase Willis	800.00	
11/16/2023	3115	Uniform allowances	Tracy Dayton	800.00	
11/16/2023	3116	Uniform allowances	Greg Holderman	800.00	
11/16/2023	3118	Uniform allowances	Sara Lee	640.00	
11/16/2023	3119	Uniform allowances	Crystal Fsher	800.00	
11/16/2023	3120	Uniform allowances	De'Shaon Davis	800.00	
11/17/2023	3121	Uniform allowances	Thomas Imhoff	1,977.60	
11/24/2023	3122	K9 supplies and veterinary services	Tractor Supply		1,334.95
11/27/2023	3123	Building/grounds equipment and supplies	Lowe's		279.00
11/27/2023	3124	Uniform allowances	William Young	800.00	
11/29/2023	3125	Food and dining	Michael Fowler	99.35	
11/29/2023	3126	Food and dining	Trey Harris	251.79	
12/20/2023	2965	Vehicle purchases	Purple Wave Inc.	6,380.00	
12/20/2023	2967	Uniform allowances	Aleix Fry	918.00	
12/20/2023	2968	Uniform allowances	Tori Dillon	237.24	
			Total 2023	35,258.70	49,413.95
01/08/2024	2974	Donations	St. Pius X Redono Auction		1,000.00
01/28/2024	2984	Training registration fees	Adams K9 LLC	4,400.00	
02/02/2024	2990	Vehicle purchases	Purple Wave Inc.	5,060.00	
02/02/2024	2991	Building/grounds equipment and supplies	Summit Safety, LLC	1,188.87	
05/01/2024	2469	Vehicle purchases	Purple Wave Inc.	12,200.00	
05/03/2024	2470	Building/grounds equipment and supplies	The Restaurant Store		4,749.00
06/03/2024	2480	Building/grounds equipment and supplies	The Restaurant Store		120.00
07/24/2024	2495	Membership fees	North Missouri Drug Task Force	4,800.00	

Appendix A

Randolph County Sheriff
Improper and Unsupported Disbursements
January 2023 through December 2024

Date	Check Number	Category	Vendor	Unsupported Amount (F)	Improper Amount
09/09/2024	2191	Vehicle repairs and supplies	The Works Body Shop, LLC	5,349.36	
09/11/2024	2193	Lodging	Nicholas Berry	484.57	
09/12/2024	2194	Damage Reimbursements	Citizen 1	300.00	
09/19/2024	2210	Vehicle purchases	Purple Wave Inc.	4,510.00	
10/03/2024	2217	Training registration fees	MALA	105.00	
10/03/2024	2218	Damage Reimbursements	Citizen 2	1,099.99	
			Total 2024	39,497.79	5,869.00
Total Commissary Account				74,756.49	55,282.95
Total Unsupported and Improper Purchases					166,105.65

(A) The memo line on the check for this transaction indicates the payment was a Christmas donation, the receipt for the transaction indicates the purchase was food for a local church Thanksgiving dinner.
(B) These purchases were part of the Shop with a Deputy program.
(C) The Sheriff provided a receipt indicating this cash was donated to Faith Bridge, a local foster care charity.
(D) These three purchases were split into separate categories based on the items purchased.
(E) Cash from this ATM withdrawal was provided to an employee as a travel cash advance for training. The Deputy returned $120 after the trip and our inquiry and redeposited into the account.
(F) All unsupported transactions were also considered to be improper.
(G) Documentation of this transaction consisted of only the debit card charge slip and did not detail the purchases.

Appendix B

Randolph County Sheriff
Undeposited Commissary Account Receipts
March 2023 through April 2024

Deposit Date	Cash Received	Checks Received	Total Receipts	Cash Deposited	Checks Deposited	Total Deposited	Cash Long(Short)	Checks Long (Short)	Total Undeposited
03/29/2023	1,825.86	3,701.42	5,527.28	1,016.58	3,701.42	4,718.00	(809.28)	-	(809.28)
04/07/2023	1,333.38	6,627.63	7,961.01	2,142.91	6,627.63	8,770.54	809.53	-	809.53
04/21/2023	2,801.01	96.00	2,897.01	1,645.35	96.00	1,741.35	(1,155.66)	-	(1,155.66)
04/28/2023	1,371.09	-	1,371.09	1,658.09	-	1,658.09	287.00	-	287.00
05/05/2023	4,768.00	-	4,768.00	4,550.00	-	4,550.00	(218.00)	-	(218.00)
05/12/2023	1,159.75	620.00	1,779.75	1,142.75	650.00	1,792.75	(17.00)	30.00	13.00
05/19/2023	283.00	8,778.68	9,061.68	-	8,778.68	8,778.68	(283.00)	-	(283.00)
05/26/2023	1,482.00	135.00	1,617.00	1,182.50	135.00	1,317.50	(299.50)	-	(299.50)
06/08/2023	2,200.27	7,245.07	9,445.34	1,453.88	6,935.07	8,388.95	(746.39)	(310.00)	(1,056.39)
06/16/2023	791.28	414.95	1,206.23	1,287.64	382.32	1,669.96	496.36	(32.63)	463.73
07/26/2023	-	-	-	40.00	-	40.00	40.00	-	40.00
07/26/2023	899.22	6,676.00	7,575.22	1,048.00	6,676.00	7,724.00	148.78	-	148.78
08/04/2023	1,574.10	-	1,574.10	1,621.32	-	1,621.32	47.22	-	47.22
08/08/2023	232.00	6,048.99	6,280.99	256.00	6,048.99	6,304.99	24.00	-	24.00
08/29/2023	559.06	43.11	602.17	210.66	43.11	253.77	(348.40)	-	(348.40)
08/29/2023	296.00	3.60	299.60	288.00	-	288.00	(8.00)	(3.60)	(11.60)
09/06/2023	-	-	-	20.00	-	20.00	20.00	-	20.00
09/07/2023	2,304.43	2.42	2,306.85	972.43	2.42	974.85	(1,332.00)	-	(1,332.00)
09/11/2023	738.69	-	738.69	2,089.00	-	2,089.00	1,350.31	-	1,350.31
09/15/2023	683.00	7,191.62	7,874.62	681.69	7,191.62	7,873.31	(1.31)	-	(1.31)
09/21/2023	915.43	50.00	965.43	353.43	-	353.43	(562.00)	(50.00)	(612.00)
09/26/2023	175.10	-	175.10	1,130.00	-	1,130.00	954.90	-	954.90
10/06/2023	1,705.82	1,447.22	3,153.04	1,705.92	1,447.22	3,153.14	0.10	-	0.10
10/12/2023	571.00	14,164.62	14,735.62	561.00	14,174.62	14,735.62	(10.00)	10.00	0.00
10/13/2023	185.00	250.00	435.00	-	250.00	250.00	(185.00)	-	(185.00)
10/18/2023	348.23	-	348.23	385.00	-	385.00	36.77	-	36.77
10/24/2023	479.00	94.38	573.38	627.23	94.38	721.61	148.23	-	148.23

Appendix B

Randolph County Sheriff
Undeposited Commissary Account Receipts
March 2023 through April 2024

Deposit Date		Cash Received	Checks Received	Total Receipts	Cash Deposited	Checks Deposited	Total Deposited	Cash Long(Short)	Checks Long (Short)	Total Undeposited
11/08/2023		784.03	6,401.70	7,185.73	785.06	6,400.67	7,185.73	1.03	(1.03)	0.00
Total 2023		30,465.75	69,992.41	100,458.16	28,854.44	69,635.15	98,489.59	(1,611.31)	(357.26)	(1,968.57)
02/06/2024		669.61	75.24	744.85	657.36	75.24	732.60	(12.25)	-	(12.25)
02/29/2024		1,625.02	200.00	1,825.02	1,582.70	209.57	1,792.27	(42.32)	9.57	(32.75)
03/08/2024		1,200.09	4,045.73	5,245.82	1,245.09	4,045.73	5,290.82	45.00	-	45.00
03/18/2024		854.32	30.00	884.32	795.00	30.00	825.00	(59.32)	-	(59.32)
03/19/2024		1,253.84	54.41	1,308.25	1,310.32	54.41	1,364.73	56.48	-	56.48
04/09/2024		4,091.87	250.00	4,341.87	4,040.86	259.46	4,300.32	(51.01)	9.46	(41.55)
04/18/2024		2,439.00	209.46	2,648.46	2,472.85	200.00	2,672.85	33.85	(9.46)	24.39
Total 2024		12,133.75	4,864.84	16,998.59	12,104.18	4,874.41	16,978.59	(29.57)	9.57	(20.00)
Total	$	42,599.50	74,857.25	117,456.75	40,958.62	74,509.56	115,468.18	(1,640.88)	(347.69)	(1,988.57)