



# Scott Fitzpatrick

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## Missouri State Auditor

### Mississippi County

Report No. 2026-003

January 2026

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**Scott Fitzpatrick**  
Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of Mississippi County

### Prosecuting Attorney's Controls and Procedures

The Prosecuting Attorney has not adequately segregated accounting duties or performed an adequate supervisory review of detailed accounting and bank records. Office personnel do not issue receipt slips immediately upon receipt or record the method of payment on receipt slips, and some receipt slips were inaccurate. The Prosecuting Attorney has not established procedures to require personnel to restrictively endorse money orders immediately upon receipt. Prosecuting Attorney's office personnel do not deposit receipts timely. As a result, some victims had to wait years to receive their restitution payments and payments to the County Treasurer are not timely. Prosecuting Attorney's office personnel do not prepare adequate bank reconciliations or maintain a book balance. In addition, monthly lists of liabilities are not prepared to reconcile to the available balance. The Prosecuting Attorney's office does not consistently assess or collect the statutorily required fees from defendants who owe restitution on bad checks. In addition, the administrative fees are not consistently or properly remitted to the County Treasurer. The Prosecuting Attorney has not provided an annual inventory listing to the County Clerk as required since August 2020.

### Sheriff's Controls and Procedures

The Sheriff has not adequately segregated accounting duties and does not perform an adequate supervisory review of detailed accounting and bank records. Sheriff's office personnel do not always make deposits timely. The Administrative Director does not prepare a bank reconciliation, maintain a monthly list of liabilities or outstanding items for the Sheriff's commissary account, and does not maintain a cumulative book balance in the accounting records. The December 31, 2023, bank balance was \$15,217 and the inmate balances totaled \$3,255, resulting in \$11,962 in unidentified money in the bank account. The Sheriff does not have adequate policies or procedures to ensure an inmate's remaining account balance is refunded upon release. Sheriff's office personnel do not maintain a seized property inventory listing or any other overall organizational system to track seized property, and do not conduct periodic physical inventories of seized property. The Sheriff's office has not entered into written agreements or does not have current written agreements with most counties and cities for which it provides prisoner board.

### Elected Officials' Salaries

The County Commission authorized mid-term salary increases totaling over \$30,000 to the Sheriff in violation of constitutional provisions. The county is paying the County Clerk an additional \$18,500 annually in violation of the Missouri Constitution.

### County Commission Procedures

The County Assessor did not always prepare addition and abatement court orders and the County Clerk and County Commission did not request such court orders. Therefore they could not carry out their duties to review, approve, and make appropriate changes. The County Clerk did not accurately calculate the property tax reduction amounts or retain sales tax rollback calculations for 2023 and prior years. As a result, the county assessed approximately \$172,000 in excess property taxes since 2016. The county does not have any policies or procedures in place to monitor fuel use. The county has not developed a records management and retention policy that includes electronic communication in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission. The County Clerk did not prepare and the County Commission did not approve budget amendments for 9 funds until after actual expenditures exceeded budgeted amounts. Actual expenditures exceeded budgeted amounts by approximately \$290,000.

Senate Bill 40 Board	The Mississippi County Senate Bill 40 Board, known as Disabilities Without Boundaries, paid Christmas bonuses to an employee in January and December 2023 in violation of the Missouri Constitution. The January 2023 bonus (for 2022) was \$1,000 and the December 2023 payment was \$2,000. The Board did not indicate its vote to go into closed session in open meeting minutes nor did it cite the specific statute and subsection allowing the closure as required.
Sunshine Law	The County Commission did not make specific reference to the section of law allowing the closure of meetings when voting to go into a closed meeting for any of the 11 closed meetings held from January 1, 2023, through November 21, 2024. Also, 10 of 21 open meeting minutes indicated a vote was held to go into closed session; however, the county clerk indicated a closed meeting was not held. The County does not have a Sunshine Law request log. The County Commission has a written policy regarding public access to county records; however, it does not require a log be maintained.
Public Administrator Annual Settlements	During a review of 5 annual settlements judgmentally selected based on living arrangements, the audit found the Public Administrator did not timely file the annual settlements for 3 of them.
Recorder of Deeds Bank Reconciliations	The Recorder of Deeds performs monthly bank reconciliations; however, since 2021, the reconciled amount has not balanced with the accounting records. The differences for 2023 ranged from \$1 to \$639.
County Assessor's Receipting and Transmitting Procedures	Checks are not restrictively endorsed immediately upon receipt. The County Assessor does not review the monthly receipt transmittal to the Treasurer prepared by the Deputy Assessor.
Electronic Data Security	The Recorder of Deeds and County Assessor do not require employee passwords to have a minimum number of characters. In addition, employees in the County Assessor's office share their passwords with other employees in case an employee is out of the office.
Additional Comments	Because counties are managed by several separately elected individuals, an audit finding made with respect to one office does not necessarily apply to the operations in another office. The overall rating assigned to the county is intended to reflect the performance of the county as a whole. It does not indicate the performance of any one elected official or county office.

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

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

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

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# Mississippi County

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**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

County Commission  
and  
Officeholders of Mississippi County

We have audited certain operations of Mississippi 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, 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 Mississippi 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

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# Mississippi County Management Advisory Report State Auditor's Findings

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## **1. Prosecuting Attorney's Controls and Procedures**

Controls and procedures in the Prosecuting Attorney's office need improvement. The Prosecuting Attorney's office processed approximately \$18,000 in bad check and court-ordered restitution and fees during the year ended December 31, 2023.

### **1.1 Segregation of duties**

The Prosecuting Attorney has not adequately segregated accounting duties or performed an adequate supervisory review of detailed accounting and bank records. The Legal Secretary performs the duties of receiving, recording, depositing, and disbursing money. The Prosecuting Attorney does not review deposits or compare receipt records to deposits to ensure all money receipted is deposited. She stated she reviewed the bank reconciliations; however, the review is not documented, and she indicated she was unaware of the importance of documenting the review.

Proper segregation of duties is necessary to reduce the risk of loss, theft, or misuse of funds, and 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. If proper segregation of duties cannot be achieved, documented independent or supervisory reviews of accounting and bank records are essential and include comparing daily receipt activity to deposits.

### **1.2 Receipting and recording**

Office personnel do not issue receipt slips immediately upon receipt or record the method of payment on receipt slips, and some receipt slips were inaccurate. The Legal Secretary receipts payments the day after a payment is received or when she prepares the deposit. She indicated she does not always have time to issue a receipt slip when the payment is made. During a cash count performed on June 13, 2024, receipt slips had not been issued for 3 court-ordered restitution payments totaling \$90. In addition, office personnel do not issue receipt slips for bad check payments, because the Legal Secretary indicated those payments are not entered into the computer system.

Office personnel also do not always record the proper method of payment or correct amount on receipt slips. As a result, the composition of receipts (cash, check, or money order) could not be reconciled to the composition of deposits. During our June 2023 cash count, we noted 2 cash receipts recorded in the system as money orders. We also noted during the same cash count, 2 receipt slips issued with incorrect amounts. One receipt slip was issued for \$25 more than received and the other receipt slip was issued for \$78 less than received. The Legal Secretary indicated and we verified the computer system they use does not have an option for a payment type of cash, only check or money order and the incorrect amounts were due to clerical error.

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



Mississippi County  
Management Advisory Report - State Auditor's Findings

### 1.3 Restrictive endorsement

The Prosecuting Attorney has not established procedures to require personnel to restrictively endorse money orders immediately upon receipt. The Legal Secretary indicated she applies the restrictive endorsements when she is preparing the deposits and that she was unaware of the importance of restrictively endorsing money orders at the time of receipt. During the cash count on June 13, 2024, 14 money orders totaling \$4,508 were not restrictively endorsed.

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

### 1.4 Depositing procedures and distributions

Prosecuting Attorney's office personnel do not deposit receipts timely. As a result, some victims had to wait years to receive their restitution payments and payments to the County Treasurer are not timely.

During a cash count on June 13, 2024, we noted receipt slips dated March 4, 2024, 103 days after they were received, that had not been deposited. Office personnel indicated they do not always have time to deposit regularly. In addition, during our review of accounting records, a deposit dated March 21, 2024, contained receipts totaling \$1,600 from February 26, 2024. Office personnel indicated most of these funds were received prior to the current Prosecuting Attorney taking office in September 2021 causing them to be on hand for an extended period of time. Because the deposits were not timely, victims had to wait years to receive their restitution payments and office personnel could not disburse fees to the County Treasurer.

Timely depositing and disbursement of bad check and restitution payments and fees is necessary to ensure victims are compensated, receipts are properly accounted for, and to reduce the risk of loss, theft, or misuse of funds. Section 50.370, RSMo, requires all county officials who receive fees or any other remuneration for official services to pay such money monthly to the County Treasurer. In addition, pursuant to Section 50.380, RSMo, the Prosecuting Attorney may be subject to penalties for failure to timely disburse fees to the County Treasurer.

### 1.5 Bank reconciliations and liabilities

Prosecuting Attorney's office personnel do not prepare adequate bank reconciliations or maintain a book balance. In addition, monthly lists of liabilities are not prepared to reconcile to the available balance.

Prosecuting Attorney's office personnel do not maintain a check register or any other record of the book balance, calculate a reconciled bank statement balance, identify checks that have cleared the bank or remain outstanding. The bank account had a balance of \$3,482 as of December 31, 2023. Since office personnel do not prepare a monthly list of liabilities, they could not indicate to whom these funds were owed. The Legal Secretary indicated she was unaware of the importance of performing these duties.





## Mississippi County Management Advisory Report - State Auditor's Findings

Maintaining a book balance and performing adequate monthly bank reconciliations helps ensure receipts and disbursements have been properly handled and recorded and increases the likelihood errors will be identified and corrected timely. Further, without regular identification and comparison of liabilities to the reconciled bank balance, there is less likelihood errors will be identified and the ability to both identify liabilities and resolve errors is diminished.

### 1.6 Administrative fees

The Prosecuting Attorney's office does not consistently assess or collect the statutorily required fees from defendants who owe restitution on bad checks. In addition, the administrative fees are not consistently or properly remitted to the County Treasurer.

- The statutorily required administrative handling fee was assessed as a flat \$25 fee and not based on the amount of the check for all 3 bad check offenses handled during the year ended December 31, 2023. In addition, the office did not assess, collect, or remit the additional fee of \$5 per bad check to the Missouri Office of Prosecution Services (MOPS) fund. This resulted in the office under assessing and not collecting a total of \$140 (\$125 administrative handling and \$15 MOPS) in fees for the 3 bad check offenses. The Legal Secretary indicated she believed the bad check fee was a flat \$25 and was unaware of the MOPS fee.
- Office personnel do not consistently remit fees to the County Treasurer. During the year ended December 31, 2023, the office collected restitution administrative fees totaling \$375, but paid \$275 of that to victims rather than the County Treasurer, in error. In addition, there was one instance where the office collected a \$25 bad check fee and there was no documentation that the fee was disbursed to the County Treasurer. The Legal Secretary indicated she was tracking the prosecuting attorney fees to be remitted to the County Treasurer manually, which led to errors and inconsistencies.

Section 570.120.5, RSMo, provides that in cases involving bad checks, ". . . each prosecuting attorney or circuit attorney who takes any action pursuant to the provisions of this section shall collect from the issuer in such action an administrative handling cost." Section 570.120.5(1), RSMo, requires the Prosecuting Attorney to collect a fee of \$5 on each bad check received for prosecution. Section 559.100.3, RSMo, states that a prosecuting attorney who collects restitution shall collect from the person paying restitution an administrative handling cost. The fees consist of \$25 for restitution of less than \$100 and \$50 for restitution of at least \$100 but less than \$250. For restitution of \$250 or more, there is an additional fee of 10 percent of the total restitution, with a maximum fee not to exceed \$75 total.



## Mississippi County Management Advisory Report - State Auditor's Findings

### 1.7 Capital Assets

The Prosecuting Attorney has not provided an annual inventory listing to the County Clerk as required since August 2020. Accurate capital asset records and timely submission of such records are necessary to ensure effective internal controls, meet statutory requirements, provide a basis for determining proper insurance coverage and adhere to county policies. The Prosecuting Attorney indicated an inventory of assets was conducted in September 2021, when she took office abruptly due to the previous prosecuting attorney passing away, but she cannot locate that documentation. The Prosecuting Attorney further indicated she has not been asked to provide an inventory listing to anyone since that time.

Section 49.093, RSMo, provides that the officer or his/her designee of each county department is responsible for performing annual inspections and inventories of county property used by his/her department and for submitting an inventory report to the County Clerk. In addition, the Mississippi County operating procedures for the accounting of capital assets states all operating departments shall conduct an annual physical inventory of the equipment in their respective department, on or before the 10th of October. The inventory report shall be signed by the department official and filed with the County Clerk.

### Recommendations

The Prosecuting Attorney:

- 1.1 Segregate accounting duties or ensure documented independent or supervisory reviews of detailed accounting and bank records are performed.
- 1.2 Issue receipt slips for all money received at the time of receipt, record the proper method of payment and amount, and reconcile the composition of receipts to the composition of deposits. In addition, ensure the computer system is updated to allow all methods of payment as options.
- 1.3 Ensure checks and money orders are restrictively endorsed immediately upon receipt.
- 1.4 Ensure money received is deposited and disbursed timely to victims and the County Treasurer.
- 1.5 Ensure adequate monthly bank reconciliations are prepared and maintain a book balance. In addition, prepare a monthly list of liabilities and reconcile the list to the available cash balance. Any differences should be promptly investigated and resolved.
- 1.6 Assess and collect fees as required by state law and remit to the proper authority.



Mississippi County  
Management Advisory Report - State Auditor's Findings

## Auditee's Response

- 1.7 Perform a physical inventory annually in accordance with state law and county policy and file the inventory list with the County Clerk.
- 1.1 *Effective October 1, 2024, the duties of receipting, recording, depositing, and reconciling funds were separated to ensure proper internal controls. A dual-verification process is in place in which the Prosecuting Attorney and Legal Secretary both verify deposits. Monthly reconciliations are reviewed and signed by the Prosecuting Attorney. No single individual now has authority over an entire transaction from receipt to reconciliation. All documentation is maintained in both digital and paper form for verification purposes.*
- 1.2 *A Real-Time Receipting Procedure was implemented effective October 1, 2024. Receipt slips are issued at the time of payment and include the payment method. The system has been updated to reflect all payment types, including cash. Daily Receipts Logs are completed by staff and verified by the Prosecuting Attorney; this review includes a comparison of the receipt composition to the deposit. All forms are retained in both digital and physical format.*
- 1.3 *An Immediate Endorsement Policy took effect on October 1, 2024. All money orders and checks are stamped "For Deposit Only" immediately upon receipt. The endorsement stamp is kept at the front counter to ensure instant compliance. The Prosecuting Attorney performs quarterly spot checks to verify endorsement compliance.*
- 1.4 *Effective October 1, 2024, all receipts are deposited within one business day in accordance with Section 50.370, RSMo. Deposit slips are reviewed and signed by the Prosecuting Attorney after comparison with receipt logs. The Legal Secretary prepares the deposits, which are verified by the Prosecuting Attorney. A Deposit Log is maintained in both paper and digital format.*
- 1.5 *The office established a Bank Reconciliation & Liability Tracking Procedure effective October 1, 2024. Monthly reconciliations are performed by the Legal Secretary and reviewed by the Prosecuting Attorney. A Book Balance Ledger and Liabilities List will be maintained and retained as required in both digital and paper formats. Any discrepancies are reported immediately to the Prosecuting Attorney for resolution.*
- 1.6 *A Statutory Fee Schedule was adopted effective October 1, 2024. All administrative fees are now calculated according to statute, and the \$5 MOPS fee is consistently included. A Bad Check Ledger is maintained, with monthly remittance to the County Treasurer. Past discrepancies have been corrected through remittance adjustments.*



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1.7 *A comprehensive Capital Asset Inventory is now completed annually in accordance with Section 49.093, RSMo. The inventory is filed with the County Clerk by October 10 each year. All additions and disposals are documented through County Commission approval. Both electronic and hard copies are maintained with the Prosecuting Attorney's verification signature.*

## 2. Sheriff's Controls and Procedures

Controls and procedures in the Sheriff's office need improvement. The office processed approximately \$18,000 in civil and criminal process fees, CCW fees, trailer inspections, and other miscellaneous fees during the year ended December 31, 2023.

### 2.1 Segregation of duties

The Sheriff has not adequately segregated accounting duties and does not perform an adequate supervisory review of detailed accounting and bank records. The Administrative Director performs the duties of receiving, recording, depositing, and disbursing money, and reconciling the bank account. The Sheriff does not perform routine detailed reviews of deposits or compare receipt records to deposits to ensure all money receipted was deposited. The Sheriff indicated that he trusts his people.

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; and reconciling bank accounts. If proper segregation of duties cannot be achieved, documented independent or supervisory reviews of detailed accounting and bank records are essential.

### 2.2 Receipting and depositing

Sheriff's office personnel do not always make deposits timely. During our review of March 2023 accounting records, we noted cash transactions totaling \$1,057 and \$5,291 held for 49 and 14 days, respectively, prior to deposit. Office personnel only made one deposit, totaling \$10,994, in the month and receipts included in the deposit were held for an average of 33 days prior to deposit. In addition, Sheriff's office personnel did not restrictively endorse checks and money orders until the deposit was prepared. During a cash count on July 9, 2024, the Sheriff's office had 6 checks on hand that were not restrictively endorsed.

The current Administrative Director indicated office personnel now deposit at least weekly if there are receipts to deposit and she was not aware of the importance of endorsing checks and money orders as they were received. Office personnel could not explain why prior personnel did not deposit timely.

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



## Mississippi County Management Advisory Report - State Auditor's Findings

### 2.3 Bank reconciliations

The Administrative Director does not prepare a bank reconciliation, maintain a monthly list of liabilities or outstanding items for the Sheriff's commissary account, and does not maintain a cumulative book balance in the accounting records. The December 31, 2023, bank balance was \$15,217 and the inmate balances totaled \$3,255, resulting in \$11,962 in unidentified money in the bank account.

Because there is no cumulative book balance in the accounting records, a list of liabilities or outstanding items, the Administrative Director could not identify all liabilities. The Administrative Director indicated she has not identified liabilities, outstanding items, or investigated the remaining balance in the account because she was not aware she needed to perform these duties.

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 are necessary to ensure accounting records are in balance, all amounts received are disbursed, and money is available to satisfy all liabilities.

### 2.4 Inactive inmate account balances

The Sheriff does not have adequate policies or procedures to ensure an inmate's remaining account balance is refunded upon release. Also, the Sheriff's office voids inmate checks if not picked up or cashed in an unspecified amount of time. The Administrative Director indicated she has no guidance as to when to void inmate checks that are not picked up so she randomly voids when there are several on hand and she does not reissue the checks, so the money remains in the Sheriff's office account instead of her turning it over to the Missouri State Treasurer's Unclaimed Property Division as required.

The Administrative Director generally provided inmates with a check for their remaining account balances upon release unless the inmate is transferred to another county, the Missouri Department of Corrections (DOC), or it is after hours and the Administrative Director is not available. In those instances, a check is mailed to the other county, the DOC, or the Administrative Director will prepare a check to be picked up at the Sheriff's office.

Follow up on inactive accounts is necessary to ensure money is appropriately disbursed to the former inmates or as otherwise provided by state law. Section 447.532, RSMo, provides that any funds held by a political subdivision that remain unclaimed for more than 3 years be turned over to the Missouri State Treasurer's Unclaimed Property Division. In addition, establishing formal policies and procedures to refund an inmate's remaining balance upon release would allow the Sheriff to more adequately safeguard any money held and reduce the risk of its loss, theft, or misuse.



## Mississippi County Management Advisory Report - State Auditor's Findings

### 2.5 Seized property controls

Sheriff's office personnel do not maintain a seized property inventory listing or any other overall organizational system to track seized property, and do not conduct periodic physical inventories of seized property. Sheriff's office personnel stated the prior administration kept poor or no records for evidence and the current administration has not managed to address all deficiencies yet.

The Sheriff's office's only record of evidence is the police report for the case that lists the evidence seized. We haphazardly selected 5 of 67 police report numbers to determine if the evidence indicated in the report was on hand or disposed of properly. We identified 2 reports with items seized that could not be located: a "glass pipe", "off white substance", "water bong", "used blue glass pipe", and a "white and dark substance in baggie." The Sheriff's office personnel indicated the items are drug related and were more than likely sent to the lab for testing; however, they provided no documentation to support this.

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.

### 2.6 Prisoner boarding

The Sheriff's office has not entered into written agreements or does not have current written agreements with most counties and cities for which it provides prisoner board. In addition, the Sheriff does not have proper controls and procedures in place to ensure all costs for boarding non-state prisoners are billed accurately and consistently, and outstanding amounts are collected.

The Sheriff's office collected approximately \$708,000 for prisoner boarding during the year ended December 31, 2023. The Sheriff's office houses prisoners for at least 19 cities and counties, but only had a current contract with one county. The office had 2 other contracts on file, but they were expired. The Captain indicated that because the boarding rate remains the same, he did not believe updated contracts were necessary.

In addition, the Sheriff's office does not track or follow up on outstanding board bills. The Sheriff's office sends out system generated invoices; however, some counties and cities amend the amount owed and forward only the amended amount as payment. Office personnel indicated they accept what is paid. We reviewed all 35 board bill invoices, totaling \$175,945, issued from March 1, 2023, to May 31, 2023. Only 11 invoices, totaling \$159,295, were paid and most were paid by the county with the current contract. The Captain indicated they do not have adequate time to follow up on outstanding bills.



## Mississippi County Management Advisory Report - State Auditor's Findings

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. Monitoring unpaid board bills and taking appropriate follow-up action helps ensure payments are received. Failure to bill and monitor unpaid amounts due may result in the cost of housing these prisoners resting solely on the county.

## Recommendations

The Sheriff:

- 2.1 Segregate accounting duties or ensure documented independent or supervisory reviews of detailed accounting and bank records are performed.
- 2.2 Implement adequate receipting procedures to ensure checks are restrictively endorsed upon receipt and deposits are made timely.
- 2.3 Ensure a cumulative book balance, adequate monthly bank reconciliations, and lists of liabilities and outstanding items are prepared and reconciled timely. Any differences between accounting records and reconciliations should be promptly investigated and resolved.
- 2.4 Establish formal policies and procedures to ensure inmates receive their remaining balances upon release. In addition, the Sheriff should attempt to return unclaimed balances to the former inmates. If the payee cannot be located, the amount should be disbursed in accordance with state law.
- 2.5 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.
- 2.6 Work with the County Commission to obtain written agreements with the counties and cities for the boarding of prisoners and renew contracts timely. In addition, the Sheriff should develop procedures to monitor and pursue collection of costs for boarding non-state prisoners.

## Auditee's Response

2.1-

2.6 *The concerns and suggestions will be taken under advisement.*

*The County Commission provided the following response:*



Mississippi County  
Management Advisory Report - State Auditor's Findings

2.6 *The Commission agrees to secure formal written agreements from all entities for which prisoners are held on their behalf.*

### 3. Elected Officials' Salaries

#### 3.1 Sheriff

The Mississippi County Commission authorized a mid-term salary increase for the Sheriff and an additional contracted salary for the County Clerk in violation of constitutional provisions.

The County Commission authorized mid-term salary increases totaling over \$30,000 to the Sheriff in violation of constitutional provisions. The Sheriff took office in 2021 at the salary level approved by the Mississippi County Salary Commission.

Section 57.317.1(2), RSMo, enacted in 2021, states the sheriff shall receive an annual salary computed based on a percentage of the compensation of an associate circuit judge of the county, with the percentage determined by a statutory schedule using the county's current assessed valuation level. The law indicates if the increase to the Sheriff's salary is less than \$10,000, the increase shall take effect January 1, 2022, but if the salary increase is more than \$10,000, the increase shall be paid equally over a 5-year period. However, Article VII, Section 13, of the Missouri Constitution prohibits an increase in compensation for state, county, and municipal officers during the term of office. Court cases have concluded that to receive additional compensation during a term of office there must be: (1) no existing compensation for the office; (2) new or additional duties extrinsic or not germane to the office; or (3) the mid-term increase must result from the application of a statutory formula for calculating compensation that was in place prior to the individual being elected or taking office. None of those circumstances exist; therefore the increase to the Sheriff's salary is effective only for any Sheriff elected and sworn into office after the new salary schedule was authorized.

The County Commission did not seek a written legal opinion on these matters and initially calculated the increase of \$23,906 to be paid over a 5 year period with an annual increase of \$4,781. However, the annual increase was adjusted each year based on the increases in the judge's salary. The actual increased salary amount paid for 2022, 2023, and 2024 totaled \$31,946. The County Clerk indicated she and the County Commission were aware of constitutional provisions preventing mid-term salary increases, but thought the county was required to increase the Sheriff's salary due to the change in state statute.

#### 3.2 County Clerk

The county is paying the County Clerk an additional \$18,500 annually in violation of the Missouri Constitution. In 2022, the County Clerk submitted a bid in response to the County Commission's invitation for bid for a part-time administrative assistant. The County Clerk indicated in the bid that her position as County Clerk would make her the "... most beneficial for the job" and "... available to attend each weekly meeting." The bid was for an





## Mississippi County Management Advisory Report - State Auditor's Findings

additional \$18,500 per year for the years 2023 through 2026 (the County Clerk's term of office). The County Commission accepted the bid in December 2022 and signed a contract with the County Clerk indicating her duties as the administrative assistant would include preparing meeting minutes, bid proposals, grants, and writing letters. However, these are germane to the duties of the County Clerk in her elected position. The County Clerk indicated these duties were performed during her lunch break or after business hours; however, she does not track her time for the contracted work separately so there is no documentation to support this..

Article VII, Section 13, of the Missouri Constitution prohibits an increase in compensation for state, county, and municipal officers during the term of office. Court cases have concluded that to receive additional compensation during a term of office there must be: (1) no existing compensation for the office; (2) new or additional duties extrinsic or not germane to the office; or (3) the mid-term increase must result from the application of a statutory formula for calculating compensation that was in place prior to the individual being elected or taking office. None of those circumstances exist; therefore the increase to the County Clerk's salary is not authorized. Further, Section 51.120, RSMo, states that the county clerk shall keep an accurate record of the orders, rules and proceedings of the county commission; issue and attest all process, and affix the seal of the office.

### Recommendations

3.1-3.2 The County Commission ensure salary increases comply with constitutional provisions and consider various methods for possible recoupment of any salary increases already paid.

### Auditee's Response

- 3.1 *The Auditor's recommendation will be duly considered.*
- 3.2 *The responsibilities of the County Clerk include maintaining records of Commission meetings; this task will no longer be assigned to the Commission Administrative Assistant. It should be noted that duties such as drafting correspondence, writing grants, preparing publications, and composing bid proposals on behalf of the County Commission are not specifically included among the County Clerk's designated duties. As such, these activities are considered additional tasks outside the standard scope of the County Clerk's office functions. Moving forward, all hours worked by the Commission Administrative Assistant will be accurately documented.*

### Auditor's Comment

- 3.2 The County Clerk is responsible for the disbursement process, which includes bidding. Other duties such as drafting correspondence, writing grants, and preparing publications are germane to the duties of the County Clerk and would not be extrinsic to her position.



## 4. County Commission Procedures

County Commission controls and procedures need improvement.

**4.1 Additions and abatements** The County Assessor did not always prepare addition and abatement court orders and the County Clerk and County Commission did not request such court orders. Therefore they could not carry out their duties to review, approve, and make appropriate changes. The County Commission only reviewed and approved 1 of 12 months for additions and abatements. These abatements were brought to the County Commission by the County Collector to request abatement of older accounts that were deemed uncollectible. The County Clerk indicated that she and the County Commission have not received other additions and abatements to review during her time in office. The County Clerk added that she believes additions and abatements have not been submitted to her office since approximately 2015 and that the current County Commission was likely unaware they need to review additions and abatements.

Sections 137.260 and 137.270, RSMo, assign responsibility to the County Clerk for making changes to the tax books with the approval of the County Commission. If it is not feasible for the County Clerk to make corrections to the tax books, an independent reconciliation of approved changes to actual changes made to the property tax system would help ensure changes are proper.

## 4.2 Sales tax rollback

The County Clerk did not accurately calculate the property tax reduction amounts or retain sales tax rollback calculations for 2023 and prior years. The property tax reductions did not account for any difference between estimated and actual sales taxes collected for the preceding year. As a result, the county has assessed approximately \$172,000 in excess property taxes since 2016. The failure to properly account for this difference can either further increase or decrease the sales tax reduction required depending on whether more or less sales tax was received than what was estimated. The County Clerk indicated she was using the only formula she was aware of and did not retain these calculations for prior years to use as a guide for future years.

Section 67.505, RSMo, requires the county to reduce property taxes for a percentage of the sales tax collected, in the event that in the immediately preceding year a county actually collected more or less sales tax revenue than the amount determined, the county shall adjust its total property tax levy for the current year to reflect such increase or decrease. Mississippi County voters enacted a one-half cent sales tax with a provision to reduce property taxes by 50 percent of sales taxes collected.

To ensure property tax levies are properly set and property tax rate ceilings



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are maintained, property tax levy reductions must be accurately calculated, and documented.

### 4.3 Fuel control and procedures

The county does not have any policies or procedures in place to monitor fuel use. The county uses WEX cards for fuel purchases for the Coroner, Road and Bridge Department, and the Sheriff's office. In addition, the county has 2 diesel fuel tanks which are maintained at the Road and Bridge Department. Approximately \$45,000 in fuel was purchased using county WEX cards and approximately \$69,000 in fuel was purchased for bulk fuel tanks maintained by the Road and Bridge department during the year ended December 31, 2023.

The WEX cards are issued for the vehicles and require a PIN to use. The departments do not maintain fuel logs or retain WEX receipt slips and the WEX statements are sent directly to the Treasurer with no documented review. In addition, the Road and Bridge Department does not maintain mileage or fuel logs for either of its tanks. As a result, personnel could not reconcile fuel use to fuel purchased.

Sheriff's office personnel indicated they thought that entering the mileage at the time of purchase using the WEX card was the mileage log and with no policy in place for staff to record fuel use, they were not aware of any other requirements.

Mileage, fuel logs, and receipts are necessary to document the appropriate use of vehicles and equipment and to support fuel purchases. Without sufficient information, county officials cannot evaluate the propriety and reasonableness of fuel used or reconcile amounts used to fuel billings. Failure to account for fuel purchased and fuel used could result in loss, theft, or misuse going undetected.

### 4.4 Electronic communication policy

The county has not developed a records management and retention policy that includes electronic communication in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission. This guidance recommends government entities have a policy on electronic messaging, including text messages, email, and other third party platforms.

Section 109.270, RSMo, provides that all records made or received by an official in the course of his/her public duties are public property and are not to be disposed of except as provided by law. Section 109.255, RSMo, provides that the Local Records Board issue directives for the destruction of



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

Development of a written policy to address the use of electronic communications is necessary to ensure all documentation of official business of the county is retained as required by state law. The County Clerk indicated she was unaware of the record retention requirements and the electronic communications guidelines.

### 4.5 Budget amendments

The County Clerk did not prepare and the County Commission did not approve budget amendments for 9 funds until after actual expenditures exceeded budgeted amounts. Actual expenditures exceeded budgeted amounts by approximately \$290,000. The County Clerk did not present the budget amendments to the County Commission until December 28, 2023. She indicated it is difficult to accurately project revenues and expenditures prior to what was spent for several of the county funds that required amendment. The amended funds included the Senior Citizens Sales Tax; Victims of Domestic Violence; Fine and Forfeitures; Johnson Grass; Drainage District 3; Drainage Ditch 14; Drainage Ditch 23; Law Enforcement; and Law Enforcement Training Funds.

In addition, budget amendment documents prepared by the County Commission included only the fund name, type, and the amended amount, and did not report the original amount budgeted. Also, the amended budget was not filed with the State Auditor's Office as required by law.

Section 50.740, RSMo, prohibits counties from spending more than budgeted. Section 50.622, RSMo, provides guidance on when budget amendments are allowable. Section 50.740.2, RSMo, requires the county clerk to file a certified copy of the budget and amendments with the State Auditor within 5 days of approval. Properly monitoring and amending budgets prior to disbursing funds is necessary for the budget to be an effective management tool and to comply with state law.

## Recommendations

- 4.1 The County Commission and the County Clerk develop procedures and work with other county officials to ensure all property tax changes are properly approved and monitored.
- 4.2 The County Commission and the County Clerk properly calculate property tax reductions, considering deficits/credits for the preceding year and develop a plan to correct for the accumulation of prior years'

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<sup>1</sup> Missouri Secretary of State Records Services Division, *Electronic Communications Records Guidelines for Missouri Government*, May 14, 2019, is available at <<https://www.sos.mo.gov/CMSImages/LocalRecords/CommunicationsGuidelines.pdf>>, accessed September 2, 2025.



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over collections of property taxes. In addition, maintain a record of sales tax rollback calculations for prior years.

- 4.3 The County Commission and the County Clerk develop procedures to require fuel use logs and supporting documentation be submitted. In addition, ensure fuel logs are reconciled to fuel purchases. Any significant discrepancies should be investigated.
- 4.4 The County Commission work with other county officials to develop a written records management and retention policy to address electronic communications management and retention to comply with Missouri Secretary of State Records Services Division electronic communications guidelines.
- 4.5 The County Commission monitor disbursements to ensure they do not exceed budgeted amounts and prepare any necessary budget amendments timely and file the amendments with the State Auditor's Office.

## Auditee's Response

- 4.1 *The Commission will formally request all additions and abatements from the County Assessor's office for approval on a monthly basis.*
- 4.2 *The County Clerk explained that she had previously employed the calculation methods provided by her predecessor. However, following notification of calculation errors, she has since adopted the correct methodology for determining the Sales Tax Rollback and will develop a plan to correct for the accumulation of prior year over collections. She further indicated that she has documented both the formulas and calculations for future reference, as recommended by the auditors.*
- 4.3 *The Commission agrees to implement the auditor's recommendations.*
- 4.4 *The Commission agrees to develop and implement the recommended policy.*
- 4.5 *The Commission clarified that quarterly budget reviews are already implemented. It was further agreed that any required adjustments and amendments will be made during those scheduled review periods.*

## 5. Senate Bill 40 Board

The Mississippi County Senate Bill 40 Board (Board), known as Disabilities Without Boundaries, did not comply with all applicable statutory requirements.



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### 5.1 Bonuses

The Board paid Christmas bonuses to an employee in January and December 2023 in violation of the Missouri Constitution. The January 2023 bonus (for 2022) was \$1,000 and the December 2023 payment was \$2,000. In addition, the December 2023 payment was not processed through the payroll system, not reported on employee W-2 forms, and no payroll taxes or other deductions were withheld. The Board indicated they were unaware that bonuses were not allowed.

The bonuses represent additional compensation for services previously rendered and, as such, are in violation of the Missouri Constitution, Article III, Section 39, and contrary to Attorney General's Opinion No. 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."

In addition, the Internal Revenue Code requires individuals treated as employees to have all compensation reported on W-2 forms. To ensure all compensation is properly reported and taxed, it is necessary to pay all compensation through the normal payroll system. The failure to properly report and tax all wages could result in penalty and interest charges. The Board indicated it was unaware bonus payments were prohibited.

### 5.2 Sunshine Law

The Board did not indicate its vote to go into closed session in open meeting minutes nor did it cite the specific statute and subsection allowing the closure as required. The Board held 12 meetings in 2023 during which the Board went into closed session 10 times; however, none of the open meeting minutes indicate a vote or reference a statute to do so. The Board indicated they were unaware of the requirement to document the vote and reasons for closed session.

Section 610.022, RSMo, requires no meeting or vote may be closed without an affirmative public vote of the majority of a quorum of the public governmental body. The vote of each member of the public governmental body on the question of closing a public meeting or vote and specific reason for closing that public meeting or vote by reference to a specific section of this chapter shall be announced publicly at an open meeting of the governmental body and entered into the minutes.

## Recommendations

The Senate Bill 40 Board:

- 5.1 Discontinue paying bonuses. In addition, the Board should amend the W-2 forms for the employee whose income was not properly reported.



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## Auditee's Response

5.2 Ensure open meeting minutes document a vote going into a closed session and the specific statutory reason for entering closed meetings.

5.1 *We will comply with the direction that no further bonuses be issued and to amend the W-2 forms.*

5.2 *All future closed session proceedings will follow the requirements set forth in the statute.*

## 6. Sunshine Law

The County Commission did not always comply with the Sunshine Law and the county does not have a Sunshine Law request log.

### 6.1 Meeting Minutes

The County Commission did not make specific reference to the section of law allowing the closure of meetings when voting to go into a closed meeting for any of the 11 closed meetings held from January 1, 2023, through November 21, 2024. Also, 10 of 21 open meeting minutes indicated a vote was held to go into closed session; however, the county clerk indicated a closed meeting was not held. The minutes for 3 additional open meetings erroneously included information from previous meetings. The County Clerk indicated she copied the minutes from the previous meeting and did not update the files, which led to these errors. Without accurate minutes it is difficult for the public to determine what was discussed at meetings and whether a closed meeting occurred.

Section 610.020.7, RSMo, requires minutes of meetings be maintained as a record of business conducted and to provide an official record of County Commission actions. Section 610.022, RSMo, provides that a meeting or vote may be closed only after the vote of each member on the question of closing the meeting and requires public bodies announce the specific reasons allowed by law for going into a closed session and to enter the reason into the minutes.

### 6.2 Sunshine Law request log

The County does not have a Sunshine Law request log. The County Commission has a written policy regarding public access to county records; however, it does not require a log be maintained. The County Clerk indicated she was not aware of the need for a Sunshine Law request log.

Section 610.023, RSMo, lists requirements for making records available to the public. A log that includes the date and a brief description of the request, the date the request is completed, and any associated costs to fulfill the request would help ensure compliance with the statute.

## Recommendations

6.1 The County Commission ensure the specific section of law for closing a meeting are documented in the open minutes and minutes are accurate as to the information discussed during the meetings.



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## Auditee's Response

6.2 The County Commission establish and maintain a public request log or other documentation to help ensure compliance with state law.

6.1 *The County Commission resolves to adhere to the recommendations provided by the Auditor's office.*

6.2 *The County Clerk indicated that she was not aware of a requirement to maintain a log. She also noted that, during her tenure, the volume of Sunshine requests received has been limited. She assured the County Commission the implementation of the log will be in compliance with state law.*

## 7. Public Administrator Annual Settlements

The Public Administrator does not always file annual settlements or status reports 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 44 wards and estates as of December 31, 2023.

During our review of 5 annual settlements judgmentally selected based on living arrangements, we found the Public Administrator did not timely file the annual settlements for 3 of them. Settlements for these cases were filed 67, 98, and 158 days after the due dates. The Public Administrator indicated her filings get delayed due to situations or incidents that occur with the wards that keep her too busy to complete filings timely.

Sections 473.540 and 475.270, RSMo, require the Public Administrator to file annual settlements and status reports with the court for each ward or estate. Timely filing of annual settlements and/or status reports 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.

## Recommendations

The Public Administrator file annual settlements and status reports timely.

## Auditee's Response

*I will try to file in a more timely manner in the future.*

## 8. Recorder of Deeds Bank Reconciliations

The Recorder of Deeds performs monthly bank reconciliations; however, since 2021, the reconciled amount has not balanced with the accounting records. The differences for 2023 ranged from \$1 to \$639. The Recorder of Deeds indicated he was aware of the fluctuating monthly differences but could not identify the reason for such differences. The office collected approximately \$63,600 in receipts for copies, marriage licenses, and recording services during the year ended December 31, 2023.

Performing adequate monthly bank reconciliations, including reviewing all outstanding items, increases the likelihood errors will be identified and





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corrected timely. Prompt follow up on discrepancies is necessary to resolve errors.

## Recommendation

The Recorder of Deeds prepare adequate monthly bank reconciliations with regular identification of outstanding items and deposits to reconcile to the bank balance to ensure accounting records are in balance. Any differences should be investigated and resolved.

## Auditee's Response

*We will implement the recommendation.*

### 9. County Assessor's Receipting and Transmitting Procedures

The County Assessor has not established proper procedures for receipting and transmitting money. The office collected approximately \$6,500 for copies of maps, property record cards, and real estate tax books during the year ended December 31, 2023.

The following issues were noted during our review of accounting records:

- Checks are not restrictively endorsed immediately upon receipt. The endorsement is applied when preparing the monthly transmittal to the County Treasurer. The County Assessor indicated that she trusts her employees.
- The County Assessor does not review the monthly receipt transmittal to the Treasurer prepared by the Deputy Assessor. The County Assessor indicated that she does not have a policy or procedure in place for review of the monthly transmittal to the Treasurer.

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

## Recommendation

The County Assessor should ensure all checks are restrictively endorsed immediately upon receipt. In addition, the County Assessor should implement adequate, documented reviews of the monthly transmittal to the Treasurer.

## Auditee's Response

*I will be following the recommendations of the auditors.*

### 10. Electronic Data Security

The Recorder of Deeds and County Assessor do not require employee passwords to have a minimum number of characters. In addition, employees in the County Assessor's office share their passwords with other employees in case an employee is out of the office. The officials in these offices indicated they had not considered the necessity of requiring these password controls.

Passwords are necessary to authenticate access to computers. However, since passwords in certain offices are not required to contain a minimum number of characters, or be kept confidential, there is less assurance they are



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effectively limiting access to computers and data files to only those individuals who need access to perform their job responsibilities.

**Recommendation**

The County Commission work with other county officials to require each employee use a password with a minimum number of characters and keep it confidential.

**Auditee's Response**

*The Commission will work with the other county officials to implement the recommendation.*

# Mississippi County

## Organization and Statistical Information

Mississippi County is a county-organized, third-class county. The county seat is Charleston. The county's population was 12,577 in 2020, according to the U.S. Census Bureau.

Mississippi 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 47 full-time employees and 10 part-time employees on December 31, 2023.

County operations also include the Senate Bill 40 Board and the Senior Citizens 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
James D. Conn, Presiding Commissioner	\$	31,766
Mitch Pullen, Associate Commissioner		29,766
Darrell Jones, Associate Commissioner		29,766
George Bays, Recorder of Deeds		45,100
Emily K. Pullen, County Clerk (1)		63,600
Claire E. Poley, Prosecuting Attorney		156,214
Britton Ferrell, Sheriff		59,062
Paul Moore, County Treasurer (2)		45,717
Terry A. Parker, County Coroner		14,300
Melissa Davis, Public Administrator		45,100
Cyndi Hensley, County Collector (3), year ended February 29,	67,684	
Lisa Finley-Norton, County Assessor, year ended August 31,		45,100

- (1) Includes \$18,500 annual compensation for the contract awarded by the County Commission. See MAR finding number 3.2.
- (2) Includes \$617 of commissions earned for maintaining the accounts for the Drainage Districts.
- (3) Includes \$20,589 of commissions earned for collecting city property taxes.