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Missouri State Auditor

Livingston County

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Findings in the audit of Livingston County

County Commission's Controls and Procedures	The County Clerk and County Commission do not review or approve property tax additions and abatements. 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.
Sheriff's Controls and Procedures	The Sheriff's office does not maintain a complete and accurate seized property inventory listing and does not conduct periodic physical inventories of seized property. The Sheriff's office does not maintain adequate documentation for civil paper service requests and has not established procedures to ensure timely collection of amounts billed.
Sheriff's Compensation	The County Commission authorized mid-term salary increases to the Sheriff totaling \$12,691 as of August 2024, in violation of constitutional provisions.
Prosecuting Attorney's Segregation of Duties	The Prosecuting Attorney has not adequately segregated accounting duties or performed documented supervisory or independent reviews of the accounting records.
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 **Good.***

*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.

Livingston County

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SCOTT FITZPATRICK

MISSOURI STATE AUDITOR

County Commission
and
Officeholders of Livingston County

We have audited certain operations of Livingston County in fulfillment of our duties under Section 29.230, RSMo. In addition, McBride, Lock, & Associates, LLC, Certified Public Accountants was engaged to audit the financial statements of Livingston County for the year ended December 31, 2024. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2024. The objectives of our audit were to:

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

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

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

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

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



Scott Fitzpatrick
State Auditor

Livingston County

Management Advisory Report

State Auditor's Findings

1. County Commission's Controls and Procedures

1.1 Additions and abatements

The County Commission needs to improve certain controls and procedures. The County Clerk and County Commission do not review or approve property tax additions and abatements. Also, the county has not developed a records management and retention policy that includes electronic communication.

The County Clerk and County Commission do not review or approve property tax additions and abatements. Additions totaled approximately \$374,400 and abatements totaled approximately \$86,700 for the year ended February 28, 2025, according to the County Collector's annual settlement for that time period.

The County Assessor prepares the court orders for additions and abatements and enters the changes into the property tax system. An assistant in the County Clerk's office reviews the court orders and approves them with the County Clerk's and Presiding Commissioner's signature stamps. The County Clerk and County Commission do not review or approve the individual court orders or a detailed listing of additions and abatements.

We haphazardly selected 10 abatement court orders, totaling \$15,128, for review and noted 6 did not include reasons for the abatements and the remaining 4 did not document an adequate reason. The Deputy Assessor explained the reason for the abatements are included in the system and do not always get documented on the court orders sent to the County Clerk's office. The County Clerk indicated she did not think the Commissioners had to review and approve additions and abatements since they have already been entered into the system and changes have already been made to the individual accounts.

Sections 137.260 and 137.270, RSMo, assign responsibility to the County Clerk for making corrections 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, periodic reviews and timely approvals of additions and abatements, along with an independent reconciliation of approved additions and abatements to corrections made to the property tax system, would help ensure changes are proper.

1.2 Electronic communications 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.



Livingston County Management Advisory Report - State Auditor's Findings

Section 109.270, RSMo, provides that all records made or received by an official in the course of his/her public duties are public property and are not to be disposed of except as provided by law. Section 109.255, RSMo, provides that the Local Records Board issue directives for the destruction of records. The guidelines for managing electronic communications records can be found on the Secretary of State's website.¹

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.

Recommendations

The County Commission:

- 1.1 Work with the County Clerk to ensure all property tax additions and abatements are properly reviewed and approved as required by state law.
- 1.2 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.

Auditee's Response

- 1.1 *Once the auditors notified the County Clerk and County Commission that they needed to review and approve all property tax additions and abatements, the recommendation was implemented. This had been the practice and somewhere along the way a staff member stopped taking them to the commissioners for review. This finding has been resolved.*
- 1.2 *The County Clerk will access the Missouri Secretary of State Records Services Division, Electronic Communications Records Guidelines for Missouri Government and begin preparing a policy for Livingston County as recommended by the State Auditor.*

2. Sheriff's Controls and Procedures

Controls and procedures in the Sheriff's office need improvement. The Sheriff handles money for bonds, civil paper service, sex offender registration fees, and concealed carry weapon (CCW) permits. The office collected approximately \$75,000 during the year ended December 31, 2024.

¹ Missouri Secretary of State Records Services Division, *Electronic Communications Records Guidelines for Missouri Government*, May 14, 2019, is available at <<http://www.sos.mo.gov/CMSImages/LocalRecords/CommunicationsGuidelines.pdf>>, accessed September 23, 2025.



Livingston County
Management Advisory Report - State Auditor's Findings

2.1 Seized property

The Sheriff's office does not maintain a complete and accurate seized property inventory listing and does not conduct periodic physical inventories of seized property.² The Sheriff indicated the office does not maintain a completed listing or perform an annual inventory because the current system does not support these functions. Without an inventory, the Sheriff cannot assure all seized property is properly held for evidence for future court cases or disposed of when required.

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. 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.

2.2 Civil paper service

The Sheriff's office does not maintain adequate documentation for civil paper service requests and has not established procedures to ensure timely collection of amounts billed. Approximately \$13,000 in civil paper fees and mileage was collected for the year ended December 31, 2024.

The Sheriff's office bills for performing civil paper service after serving the papers if the fees were not received in advance of service. The civil paper service requests and billing information are entered into an electronic system that prepares billings, and a manual record of amounts received is maintained. However, the Sheriff indicated the current system cannot generate a list of civil paper service requests, billings, or receipts because the current system does not support these functions. As a result, the Sheriff's office cannot ensure papers were served and amounts billed were collected.

A complete and accurate list of all civil paper service requests would allow the Sheriff's office to ensure papers are served, take appropriate steps to ensure billed amounts are received, and determine disposition of any amounts considered uncollectible.

Recommendations

The County Sheriff:

- 2.1 Maintain a complete and accurate seized property log, ensure a periodic inventory is conducted and reconciled to the seized property log, and investigate any differences.

² Due to the nature of the seized property room records we could not readily determine the population of seized items.



Livingston County Management Advisory Report - State Auditor's Findings

2.2 Develop procedures to monitor civil paper service requests and billings to ensure requests are carried out and billings are collected timely.

Auditee's Response

Livingston County has purchased and is the process of implementing a new report management system which will allow for a detailed listing of seized property, regular inventories of seized property to be conducted, and detailed monitoring of civil process requests and billing.

3. Sheriff's Compensation

The County Commission authorized mid-term salary increases to the Sheriff totaling \$12,691 as of August 2024, in violation of constitutional provisions. The Sheriff took office in 2021 at the salary level approved by the Livingston County Salary Commission. The County Commission authorized a salary increase for the Sheriff starting in January 2022 and authorized subsequent raises corresponding to raises given the associate circuit judge of the county in July 2022, July 2023, and July 2024.

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 should be effective only for any Sheriff elected and sworn into office after the new salary schedule was authorized.

The County Commission indicated it thought the county was required to increase the Sheriff's salary due to the change in state statute and due to a letter from Missouri Sheriffs United dated October 25, 2021, regarding the passage and implementation of Section 57.317.1(2), RSMo. The letter advised all member sheriffs to comply with the law effective January 1, 2022.

Recommendation

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



Livingston County
Management Advisory Report - State Auditor's Findings

Auditee's Response

At the time Senate Bill 53/60 passed, the Livingston County Commissioners did their due diligence to the best of their ability to understand when the proper and statutorily required time was to give the Sheriff the salary increase. Due to different legal opinions and the statute stating, "the increase shall take effect January 1, 2022," the Livingston County Commissioners agreed to increase the Sheriff's salary in accordance with Section 57.317, RSMo, on January 1, 2022. Given the nature of the action, it is impossible to reverse this decision. The County Clerk and County Commission understand that the State Auditor has taken a hard stance on this and is issuing a finding to all counties who awarded the salary increase prior to a new term beginning. Livingston County is a county that does its best to follow the state statutes and Missouri Constitution to the best of their understanding and does not take an alternative view as they desire. We hope this explanation is thorough and the State Auditor can understand the reason the Livingston County Commissioners made the decision they did on this issue, and in no way see their action as defiance to the law.

4. Prosecuting Attorney's Segregation of Duties

Controls and procedures over segregation of duties in the Prosecuting Attorney's office need improvement. The office collected approximately \$5,000 in bad check and court-ordered restitution and fees during the year ended December 31, 2024.

The Prosecuting Attorney has not adequately segregated accounting duties or performed documented supervisory or independent reviews of the accounting records. The Office Manager is responsible for receipting, recording, and depositing receipts; making disbursements; and reviewing and transmitting payments collected for court-ordered restitution. In addition, the Municipal Clerk is responsible for bad check transactions including receipting, recording, depositing, and disbursing. The Office Manager indicated supervisory reviews are not performed because there is a low amount of money received in the office and she did not realize the importance of supervisory reviews.

Proper segregation of duties is necessary to ensure transactions are accounted for properly and assets are adequately safeguarded. If proper segregation of duties is not possible, periodic supervisory or independent reviews of detailed accounting and bank records are essential.

Recommendation

The Prosecuting Attorney segregate accounting duties or ensure adequate independent or supervisory reviews of detailed accounting and bank records are performed and documented.

Auditee's Response

The Prosecuting Attorney will review and sign off on all monthly bank reconciliations and other accounting records, including deposits.

Livingston County

Organization and Statistical Information

Livingston County is a township-organized, third-class county. The county seat is Chillicothe. The county's population was 14,557 in 2020, according to the U.S. Census Bureau.

Livingston 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 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 30 full-time employees and 5 part-time employees on December 31, 2024. The townships maintain county roads.

County operations also include a Senate Bill 40 Board and a Senior Citizens Services Board.

Elected Officials

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

Officeholder	2025	2024
Ed Douglas, Presiding Commissioner	\$ 46,581	46,581
Dennis Hicks, Associate Commissioner	44,581	
David Mapel, Associate Commissioner	44,581	
Amy Baker, Recorder of Deeds	66,120	
Sherry Parks, County Clerk (1)	68,435	
Adam L. Warren, Prosecuting Attorney	159,807	
Steve Cox, Sheriff (2)	52,670	
Dustin Woelfle, Sheriff (2)	30,114	
J. Scott Lindley, County Coroner (3)	1,814	
Nathan Zabka, County Coroner (3)	18,915	
Geri Curtis, Public Administrator	66,120	
Diana Havens, County Collector-Treasurer (4), year ended March 31,	78,660	
Steve Ripley, County Assessor, year ended August 31,	65,372	

(1) Includes \$2,315 of commissions earned for preparing city property tax books.
(2) Stephen Cox resigned as Sheriff on August 31, 2024. Dustin Woelfle was appointed Sheriff on September 1, 2024.
(3) J. Scott Lindley resigned as County Coroner on January 31, 2024. Nathan Zabka was appointed County Coroner on February 13, 2024.
(4) Includes \$11,961 of commissions earned for collecting city property taxes.