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Missouri State Auditor

Gentry County

Report No. 2026-013

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auditor.mo.gov



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Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Gentry County

Public Administrator's Policies and Procedures	The Public Administrator did not always file annual settlements timely and accurately. Of the 7 wards reviewed, the most recent settlement was not filed timely for 5 of the wards. Settlements for these 5 wards were filed 9 to 134 days after the due date. The Public Administrator did not include real property in the ending inventory balance totaling \$71,400 in 1 ward's annual settlement.
County Collector-Treasurer's City Contracts	The County Collector-Treasurer does not have current written contracts with all cities for tax billing and collection services. The County Collector-Treasurer provided copies of written contracts for 3 cities; however, these contracts were last updated more than 15 years ago and no written contracts were located for the other 2 cities. State law requires all contracts to be in writing.
County Policies and Procedures	The County Commission has not adopted a written policy regarding public access to county records as required by state law. The County Commission does not adequately monitor the county's budget-to-actual receipts and disbursements. Actual disbursements exceeded the county's budgeted disbursements for the year ended December 31, 2024, by \$852,251. The County Commission did not prepare a budget amendment for the excess disbursements in accordance with state law. The county did not accurately show transfers in and out for several funds in the Prior Year Actual Summary section in the approved budget. The county does not have procedures in place to identify capital asset purchases and dispositions throughout the year. In addition, county officials have not conducted annual physical inventories or provided inventory lists to the County Clerk as required.
Sheriff's Civil Paper Service	The Sheriff's office does not maintain documentation for civil paper service requests. Without maintaining such documentation, the Sheriff's office cannot ensure papers were served or fees were refunded to the payer, disbursed to the county treasurer, or disposed of as otherwise provided by state law.
Senior Citizens' Services Board's Sunshine Law Compliance	The Senior Citizens' Services Board does not ensure minutes of all meetings are prepared. Minutes were not available for the 2 open meetings held during the year ended December 31, 2024. State law requires minutes of open and closed meetings be maintained as a record of business conducted and to provide an official record of actions taken and decisions made.
Sheriff's Compensation	The County Commission authorized mid-term salary increases totaling \$53,866 as of December 2024, in violation of constitutional provisions and state law. In addition, the salary increases were not calculated in accordance with statute.
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.

Electronic Data Security	Controls over county computers are not sufficient. The Ex Officio Recorder of Deeds has not established adequate password controls to reduce the risk of unauthorized access to computers and data. The user accounts and passwords for employees in the Ex Officio Recorder of Deed's office are shared and are not kept confidential.
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Additional Comments	Because counties are managed by several separately elected individuals, an audit finding made with respect to one office does not necessarily apply to the operations in another office. The overall rating assigned to the county is intended to reflect the performance of the county as a whole. It does not indicate the performance of any one elected official or county office.
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In the areas audited, the overall performance of this entity was **Fair**.*

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

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

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

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

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

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SCOTT FITZPATRICK
MISSOURI STATE AUDITOR

County Commission
and
Officeholders of Gentry County

We have audited certain operations of Gentry County in fulfillment of our duties under Section 29.230, RSMo. In addition, McBride, Lock, & Associates, LLC, has been engaged to audit the financial statements of Gentry County for the 2 years 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, 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, 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 Gentry County.

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

Scott Fitzpatrick
State Auditor

Gentry County Management Advisory Report State Auditor's Findings

1. Public Administrator's Policies and Procedures

The Public Administrator did not always file annual settlements timely and accurately. 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 61 wards and estates as of December 31, 2024. From the listing of wards assigned to the Public Administrator as of December 31, 2024, we haphazardly selected 7 wards for review with \$282,473 in physical assets listed on the annual settlements.

1.1 Incomplete settlement

The Public Administrator did not include real property in the ending inventory balance totaling \$71,400 in 1 ward's annual settlement. The Public Administrator indicated the property missing from the annual settlement was due to her oversight.

To ensure the financial activity of the estates is accurately and completely reported to the court and to reduce the risk of loss, theft, or misuse of funds, Section 475.270, RSMo, requires the total amount of money or property on hand be reflected on the annual settlements.

1.2 Settlements not filed timely

The Public Administrator did not always file annual settlements timely. Of the 7 wards reviewed, the most recent settlement was not filed timely for 5 of the wards. Settlements for these 5 wards were filed 9 to 134 days after the due date. The Public Administrator contracted with an attorney to review the annual settlements prior to submission to the Probate Division. The Public Administrator indicated she provided the information to the attorney for review and the attorney had a new employee, so it may have taken longer for the attorney to review before she provided them to the Probate Division.

Sections 473.540 and 475.270, RSMo, require the Public Administrator to file an annual settlement with the court for each ward or estate by the date set by the court, which will be within 60 days after the anniversary of the appointment of the conservator. Timely filing of annual settlements is necessary for the court to properly oversee the administration of cases and reduce the possibility that errors, loss, theft, or misuse of funds will go undetected.

Recommendations

The Public Administrator:

- 1.1 Ensure annual settlements are accurately prepared.
- 1.2 File annual settlements timely.

Auditee's Response

- 1.1 *An inheritance was received on the ward's personal property side. He paid taxes and insured the property; however, the property was not added to the property listing by oversight. The property will be added to the inventory listing when the next settlement is prepared.*



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Management Advisory Report - State Auditor's Findings

1.2 *Settlements have to be filed by an attorney in the county. The attorney experienced staff turnover and backlog during the audit period. The Public Administrator will monitor the progress of the settlement preparation in the future and if needed, discuss with the County Commission on obtaining another attorney to prepare the settlements for the county.*

2. County Collector-Treasurer's City Contracts

The County Collector-Treasurer does not have current written contracts with all cities for tax billing and collection services. The County Collector-Treasurer collected approximately \$330,300 in current real property, personal property, and surcharge taxes for 5 cities for the year ended February 28, 2025.

The County Collector-Treasurer provided copies of written contracts for 3 cities; however, no written contracts were located for the other 2 cities. In addition, the county had not updated these contracts since 2010 for 2 of the cities and 2003 for 1 city. The County Collector-Treasurer indicated she was not sure where the other 2 contracts were located and did not know the contracts needed to be updated periodically.

Section 432.070, RSMo, requires all contracts to be in writing. Current, clear, and detailed written contracts are necessary to ensure all parties are aware of the services to be performed and to document any compensation to be paid for the services.

Recommendation

The County Collector-Treasurer work with the County Commission to obtain current written contracts with all cities for which the County Collector-Treasurer is providing tax billing and collection services.

Auditee's Response

The County Collector-Treasurer agrees to implement the recommendation and prepare up-to-date contracts for the cities.

3. County Policies and Procedures

The County Commission needs to adopt a policy regarding Sunshine Law requests. In addition, the County Commission's procedures over budgets, transfers, and capital assets need improvement.

3.1 Public access policy

The County Commission has not adopted a written policy regarding public access to county records as required by state law. A public access policy can identify a person to contact, provide an address to mail such requests, establish fees that may be assessed for providing copies of public records, and require the county to document Sunshine Law requests in a log. According to the County Clerk, the county does not have a policy and does not maintain any documentation of requests made. She explained she was not aware the county needed a public access policy.



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Section 610.028, RSMo, requires a written policy regarding release of information under the Sunshine Law. Section 610.023, RSMo, lists requirements for making records available to the public. Documenting and maintaining adequate information in a log is necessary to determine if requests are completed timely and all requests are adequately filled. The log information should include the date of request, a brief description of the request, the date the request is completed, and any associated costs of fulfilling the request. Section 610.026, RSMo, allows the county to charge fees for providing access to and/or copies of public records and provides requirements related to fees.

3.2 Budget oversight

The County Commission does not adequately monitor the county's budget-to-actual receipts and disbursements, and the County Commission did not prepare a budget amendment for the excess disbursements. Actual disbursements exceeded the county's budgeted disbursements for the year ended December 31, 2024, as stated in the following table:

Fund	Budgeted Disbursements	Excess Disbursements
Special Road and Bridge Fund	\$ 1,243,335	404,302
CARES/ARPA ¹ Fund	400,000	440,028
Senior Citizens Services Fund	54,600	5,700
Law Library	5,000	1,226
Deputy Sheriff Salary Supplementary Fund	2,000	990
MOPS ² Fund	75	5
Total	\$ 1,705,010	852,251

¹ Coronavirus Aid, Relief, and Economic Security Act (CARES), and the American Rescue Plan Act (ARPA)

² Missouri Office of Prosecution Services (MOPS)

The County Clerk did not provide a monthly budget-to-actual report to the County Commissioners to monitor disbursements, resulting in budget overruns.

Section 50.740, RSMo, prohibits counties from spending more than budgeted. Section 50.622, RSMo, provides guidance on when budget amendments are allowable. Proper monitoring of budgets prior to disbursing funds is necessary for the budget to be an effective management tool and to comply with state law.

A similar condition was noted in the county's financial statement audit report for the 2 years ended December 31, 2024.

3.3 Transfers

The county did not accurately show transfers in and out for several funds in the Prior Year Actual Summary section in the approved budget. Some



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Management Advisory Report - State Auditor's Findings

transfers did not include the corresponding transfers in or out from the other applicable funds.

In the budget for the year ended December 31, 2025, the actual revenues and disbursements for the year ended December 31, 2024, included a total of \$510,738 transferred in and \$8,889 transferred out across all funds. For example, the General Revenue Fund included a transfer in of \$441,067 from the ARPA Fund, but the corresponding transfer out was not shown in the ARPA Fund. Also, the Emergency Fund had a transfer in of \$60,781 from the General Revenue Fund, but the corresponding transfer out was not shown in the General Revenue Fund. The County Clerk indicated some transfers were included on different disbursement lines instead of the transfer out line.

Section 67.010, RSMo, requires the budget to present a complete and accurate financial plan for the ensuing budget year and sets specific guidelines for the format. A complete and well-planned budget, in addition to meeting statutory requirements, can serve as a useful management tool by establishing specific financial expectations for each area of county operations. It also assists in setting tax levies and informing the public about county operations and current finances. Disbursements need to be included in the correct categories to ensure transparency in county operations. A complete budget includes classifying the transfers correctly in the Prior Year Actual Summary section of the budget.

3.4 Capital assets

The county does not have procedures in place to identify capital asset purchases and dispositions throughout the year. In addition, county officials have not conducted annual physical inventories or provided inventory lists to the County Clerk as required. As a result, the county's capital asset records are not complete and up to date. The County Clerk indicated she did not know the records had to be updated annually, because the prior County Clerk did not require it.

Adequate capital asset records and procedures are necessary to ensure effective internal controls, meet statutory requirements, and provide a basis for determining proper insurance coverage. Procedures to track capital asset purchases and dispositions throughout the year and compare to physical inventory results would enhance the county's ability to account for capital assets and potentially identify unrecorded additions and dispositions, identify obsolete assets, and deter and detect theft of assets. Section 49.093, RSMo, provides that the county officer or the county officer's 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.

A similar condition was noted in our prior 3 audit reports.



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Recommendations

The County Commission:

- 3.1 Develop a written public access policy, and maintain a public request log or other documentation to help ensure compliance with state law.
- 3.2 Monitor disbursements to ensure they do not exceed budgeted amounts and prepare any necessary budget amendments timely.
- 3.3 Ensure all fund transfers are properly documented, and transfers in and out are in balance.
- 3.4 Work with the County Clerk and other county officials to establish procedures for tracking capital asset purchases and dispositions. In addition, the County Commission and the County Clerk should work with other county officials to ensure complete and accurate inventory records are maintained and annual physical inventories are conducted.

Auditee's Response

- 3.1 *The County Clerk and County Commission will prepare a public access policy, and the County Clerk will maintain a public request log and other documentation to comply with state law.*
- 3.2 *The County Clerk will track budget amounts and provide monthly reports to the County Commission, so the Commissioners can monitor disbursements. Budget amendments will be prepared, as needed.*
- 3.3 *The County Clerk will monitor transfers and ensure they are properly documented.*
- 3.4 *The county has implemented procedures to have officials track capital assets by performing physical inventories and turn in inventory listings annually.*

4. Sheriff's Civil Paper Service

The Sheriff's office does not maintain documentation for civil paper service requests. Without maintaining such documentation, the Sheriff's office cannot ensure papers were served or fees were refunded to the payer, disbursed to the county treasurer, or disposed of as otherwise provided by state law. The only documentation related to civil paper service requests available were the receipt slips issued for payment. The current Sheriff, who took office in January 2025, indicated the previous Sheriff did not maintain documentation for the civil paper service due to the confidentiality of the information in the service papers.

Procedures to routinely follow up on civil paper service requests and fees are necessary to ensure papers are served and fees are distributed. Maintaining



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records does not limit the office's ability to maintain confidentiality of the records, in accordance with applicable laws.

Recommendation

The Sheriff develop procedures to document service of civil paper service requests to ensure they are carried out in a timely manner and the related fees are appropriately refunded to the payer, disbursed to the county, or disposed of as otherwise provided by state law.

Auditee's Response

The current Sheriff indicated new software will track the person serving the civil paper, the time the paper is served, the location the paper was served, and any fees collected for the paper service to ensure proper collection and distribution of fees occur for paper service.

5. Senior Citizens' Services Board's Sunshine Law Compliance

The Senior Citizens' Services Board does not ensure minutes of all meetings are prepared. Minutes were not available for the 2 open meetings held during the year ended December 31, 2024. The Board indicated it did not realize meeting minutes needed to be prepared and maintained.

Section 610.020.7, RSMo, requires minutes of open and closed meetings be maintained as a record of business conducted and to provide an official record of actions taken and decisions made. Having the meeting minutes signed by the preparer and subsequently approved by the board provides an independent attestation that the minutes are a correct record of the matters discussed and actions taken during the meetings.

Recommendation

The Senior Citizens' Services Board ensure meeting minutes are prepared and maintained for all meetings. Also ensure meeting minutes are signed by the preparer and the Board.

Auditee's Response

The Board members agree with the recommendation and will ensure meeting minutes are prepared, signed, and maintained for future meetings.

6. Sheriff's Compensation

The County Commission authorized mid-term salary increases totaling \$53,866 as of December 2024, in violation of constitutional provisions and state law. The Sheriff took office in 2021 at the salary level approved by the Gentry County Salary Commission.

Constitutional violation

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



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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. The County Commission did not seek a written legal opinion on these matters.

Improper calculation

In addition to being unconstitutional, the salary increases given to the Sheriff were not calculated in accordance with state law. As a result, the total compensation paid between January 1, 2022, and December 31, 2024, was \$30,922 more than allowed by statute.

Because the initial salary increase was greater than \$10,000, the amount should have been paid in 5 annual installments. However, the County Commission gave the Sheriff the full increase in 2022. The county provided documentation to support the raises given to the Sheriff; however this documentation contained errors. According to the County Clerk, the miscalculations were unintentional, and the Commission believed the calculations were performed and applied appropriately.

As a cumulative result of these actions, for the year ended December 31, 2024, the Sheriff was paid an annual salary of \$78,107, which is more than the statutory salary of \$72,374, by almost \$6,000.

Recommendation

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

Auditee's Response

The County Commission will ensure salary increases comply with statutory and constitutional provisions in the future. It will be unlikely any money will be recouped; however, the county will discuss and attempt to recoup the money.

**7. 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.



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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.

Recommendation

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.

Auditee's Response

The county will prepare a policy to address electronic communications management and retention.

8. Electronic Data Security

Controls over county computers are not sufficient. As a result, county records are not adequately protected and are susceptible to unauthorized access or loss of data.

The Ex Officio Recorder of Deeds has not established adequate password controls to reduce the risk of unauthorized access to computers and data. The user accounts and passwords for employees in the Ex Officio Recorder of Deeds' office are shared and are not kept confidential. The Ex Officio Recorder of Deeds indicated she did not feel that this was a necessary measure for the office.

Unique user accounts and passwords are necessary to authenticate access to computers. However, since passwords in the Ex Officio Recorder of Deeds' Office are shared, there is less assurance they are 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 the Ex Officio Recorder of Deeds to require each employee to use a unique user account and password.

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.



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Auditee's Response

The Ex Officio Recorder of Deeds indicated the software is set up by the vendor and another account cannot be added without making changes. Currently, the Ex Officio Recorder of Deeds feels the benefits of the software outweigh the negative effects of not having additional accounts; therefore, the Ex Officio Recorder of Deeds does not plan on implementing the recommendation.

Auditor's Comment

The benefits of the software do not reduce the risks involved of sharing user accounts and passwords.

Gentry County

Organization and Statistical Information

Gentry County is a township-organized, third-class county. The county seat is Albany. The county's population was 6,162 in 2020, according to the U.S. Census Bureau.

Gentry 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 12 full-time employees and 10 part-time/seasonal employees on December 31, 2024. The townships maintain county roads.

County operations also include 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
Mike Sager, Presiding Commissioner	\$	37,161
Randy Cline, Associate Commissioner		34,526
Gary Carlson, Associate Commissioner		34,526
Janet Parsons, Circuit Clerk and Ex Officio Recorder of Deeds (1)		
Shelia Clark, County Clerk		52,310
Jessica J. Jones, Prosecuting Attorney		61,123
Tim Davis, Sheriff		78,107
Andrew Lindner, County Coroner (2)		10,730
Case Ruckman, County Coroner (2)		4,024
Vicky Fish, Public Administrator		52,310
Linda Combs, County Collector-Treasurer year ended March 31,	52,705	
Penny Woods, County Assessor, year ended August 31,		52,310

- (1) Compensation is paid by the state.
- (2) Andrew Lindner served as County Coroner until he passed away on August 15, 2024. Case Ruckman was appointed and took office December 11, 2024.