



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

To the County Commission  
and  
Officeholders of Randolph County, Missouri

The Office of the State Auditor contracted for an audit of Randolph County's financial statements for the year ended December 31, 2024, through the state Office of Administration, Division of Purchasing and Materials Management. The audit includes an audit of each county officer in fulfillment of our duties under Section 29.230.1, RSMo. A copy of this audit, performed by McBride, Lock & Associates, LLC, Certified Public Accountants, is attached.

Scott Fitzpatrick  
State Auditor

March 2026  
Report No. 2026-031



**Scott Fitzpatrick**  
Missouri State Auditor

## RECOMMENDATION SUMMARY

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### Recommendations in the contracted audit of Randolph County

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#### Sheriff's Department Internal Controls

The Sheriff implement proper segregation of accounting duties within the department, and implement procedures to ensure proper oversight is placed over individuals performing accounting functions. We recommend that the department implement a proper central accounting record to account for the transactions in each account, and that the accounting records be reconciled to bank statements on a monthly basis, with a review of the reconciliation by the Sheriff or another individual other than the one who performed the reconciliation.

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#### Budgetary Controls

The county adhere to the authorized spending limits as documented in the adopted county budget or follow the appropriate procedures to amend the budget. Additionally, we recommend that the county ensure compliance with state statutes by adopting a budget for each county fund.

ANNUAL FINANCIAL REPORT

**RANDOLPH COUNTY, MISSOURI**

For the Year Ended  
December 31, 2024

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**McBRIDE, LOCK & ASSOCIATES, LLC**

CERTIFIED PUBLIC ACCOUNTANTS

KANSAS CITY

RANDOLPH COUNTY, MISSOURI

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## **INTRODUCTORY SECTION**

RANDOLPH COUNTY, MISSOURI  
List of Elected Officials 2024

*County Commission*

Presiding Commissioner – Sid Conklin  
Commissioner, Western District – John Hobbs  
Commissioner, Eastern District – John Tracy

*Other Elected Officials*

Assessor – J. Kevin Stone  
Circuit Clerk – Michelle Chapman  
Collector – Michelle Lee  
County Clerk – Terri Maddox  
Coroner – Charlie Peel  
Prosecuting Attorney – Stephanie Luntsford  
Public Administrator – Mary Jo Colley  
Recorder – Mark Price  
Sheriff – Aaron K. Wilson  
Treasurer – Kyle Mayo

## **FINANCIAL SECTION**

## **McBRIDE, LOCK & ASSOCIATES, LLC**

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CERTIFIED PUBLIC ACCOUNTANTS

### **INDEPENDENT AUDITOR'S REPORT**

To the County Commission and  
Officeholders of Randolph County, Missouri

#### **Report on the Audit of the Financial Statements**

##### ***Opinion***

We have audited the accompanying financial statements of Randolph County, Missouri, which comprise the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis and the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis as of December 31, 2024, and the related Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis for the year then ended, and the related notes to the financial statements.

##### ***Unmodified Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of each fund of Randolph County, Missouri, as of December 31, 2024, and their respective cash receipts and disbursements, and budgetary results for the year then ended, in accordance with the financial reporting provisions prescribed or permitted by Missouri law as described in Note 1.

##### ***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Randolph County, Missouri, as of December 31, 2024, or the changes in financial position thereof for the year then ended.

##### ***Basis for Opinion***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Randolph County, Missouri, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### ***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As described in Note 1, the financial statements are prepared by Randolph County, Missouri on the basis of the financial reporting provisions prescribed or permitted by Missouri law, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of Missouri law. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles prescribed or permitted by Missouri law. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Randolph County, Missouri's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Randolph County, Missouri’s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Randolph County, Missouri’s basic financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated January 30, 2026, on our consideration of Randolph County, Missouri’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Randolph County, Missouri’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Randolph County, Missouri’s internal control over financial reporting and compliance.

*(Original Signed by McBride, Lock & Associates, LLC)*

McBride, Lock & Associates, LLC  
Kansas City, Missouri  
January 30, 2026

RANDOLPH COUNTY, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
- ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2024

Fund	Cash and Investments January 1	Receipts	Disbursements	Cash and Investments December 31
General Revenue	\$ 4,946,233	\$ 5,830,374	\$ 5,085,720	\$ 5,690,887
Special Road and Bridge	113,566	2,119,133	1,988,052	244,647
Assessment	423,170	532,957	487,403	468,724
Prosecuting Attorney Training	11,301	5,964	3,738	13,527
Law Enforcement	2,961	7,327	6,736	3,552
Domestic Abuse	9,142	10,354	8,384	11,112
User	26,752	9,092	13,077	22,767
Sheriff's	12,039	33,145	36,082	9,102
Local Emergency Planning Committee	33,620	710	-	34,330
Election Service	53,153	5,878	1,088	57,943
911 Emergency Telephone	16,897	195,834	196,618	16,113
Recorder's Technology	23,137	5,425	12,456	16,106
Justice Center	1,230,839	2,388,399	2,526,018	1,093,220
Prosecuting Attorney Grant	22,344	59,538	64,079	17,803
Special Election	-	55,978	44,139	11,839
Law Enforcement Restitution	13,421	1,175	-	14,596
Court Appointed Special Advocates	6,300	21,404	21,353	6,351
Prosecuting Attorney Admin Handling Cost	2,763	2,341	45	5,059
Cemetery Trust	19,971	1,616	1,730	19,857
Collector's Tax Maintenance	77,440	59,095	43,989	92,546
Waterfall JC Bond	2,354	4,111	-	6,465
Quarter Cent Capital Improvements	969,370	1,001,048	666,334	1,304,084
American Rescue Plan 2021	1,889,226	60,738	1,426,233	523,731
Sheriff CCW	20,603	12,782	2,755	30,630
Inmate Security	1,983	70,257	61,497	10,743
Total	<u>\$ 9,928,585</u>	<u>\$ 12,494,675</u>	<u>\$ 12,697,526</u>	<u>\$ 9,725,734</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

RANDOLPH COUNTY, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
- BUDGET AND ACTUAL - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2024

	GENERAL REVENUE FUND	
	Budget	Actual
<b>RECEIPTS</b>		
Property taxes	\$ 848,224	\$ 1,221,522
Sales taxes	2,200,000	3,016,365
Intergovernmental	864,872	10,172
Charges for services	878,600	880,756
Interest	13,000	114,723
Other	688,561	586,836
Transfers in	-	-
Total Receipts	<u>\$ 5,493,257</u>	<u>\$ 5,830,374</u>
<b>DISBURSEMENTS</b>		
County Commission	\$ 165,900	\$ 186,458
County Clerk	249,700	183,778
Elections	130,500	87,500
Buildings and grounds	735,550	532,884
Employee fringe benefits	915,484	769,261
Treasurer	109,816	79,061
Collector	209,000	199,870
Recorder of Deeds	161,865	156,982
Circuit Court	82,635	66,032
Court Administration	18,200	1,754
Public Administrator	123,216	126,850
Sheriff	1,353,750	1,278,212
Prosecuting Attorney	571,147	505,039
Juvenile Officer	313,666	272,126
Coroner	119,300	46,851
Other	858,660	593,062
Transfers out	-	-
Emergency fund	-	-
Total Disbursements	<u>\$ 6,118,389</u>	<u>\$ 5,085,720</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (625,132)	\$ 744,654
CASH AND INVESTMENTS, JANUARY 1	<u>4,946,233</u>	<u>4,946,233</u>
CASH AND INVESTMENTS, DECEMBER 31	<u><u>\$ 4,321,101</u></u>	<u><u>\$ 5,690,887</u></u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

RANDOLPH COUNTY, MISSOURI  
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
- BUDGET AND ACTUAL - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2024

	SPECIAL ROAD AND BRIDGE FUND		ASSESSMENT FUND		PROSECUTING ATTORNEY TRAINING FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
<b>RECEIPTS</b>						
Property taxes	\$ 450,000	\$ 659,308	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	1,180,200	1,169,207	51,000	51,431	-	-
Charges for services	4,000	4,188	376,445	469,420	5,500	5,730
Interest	1,000	5,834	2,000	12,106	-	234
Other	393,500	256,606	100	-	-	-
Transfers in	130,000	23,990	-	-	-	-
Total Receipts	<u>\$ 2,158,700</u>	<u>\$ 2,119,133</u>	<u>\$ 429,545</u>	<u>\$ 532,957</u>	<u>\$ 5,500</u>	<u>\$ 5,964</u>
<b>DISBURSEMENTS</b>						
Salaries	\$ 603,750	\$ 529,072	\$ 329,344	\$ 300,658	\$ -	\$ -
Employee fringe benefits	255,050	181,587	78,000	72,398	-	-
Materials and supplies	976,100	1,005,746	89,750	71,246	-	-
Services and other	72,450	70,679	134,750	43,101	6,000	3,738
Capital outlay	274,000	182,623	-	-	-	-
Construction	-	18,345	-	-	-	-
Transfers out	10,000	-	-	-	-	-
Total Disbursements	<u>\$ 2,191,350</u>	<u>\$ 1,988,052</u>	<u>\$ 631,844</u>	<u>\$ 487,403</u>	<u>\$ 6,000</u>	<u>\$ 3,738</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (32,650)	\$ 131,081	\$ (202,299)	\$ 45,554	\$ (500)	\$ 2,226
CASH AND INVESTMENTS, JANUARY 1	<u>113,566</u>	<u>113,566</u>	<u>423,170</u>	<u>423,170</u>	<u>11,301</u>	<u>11,301</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 80,916</u>	<u>\$ 244,647</u>	<u>\$ 220,871</u>	<u>\$ 468,724</u>	<u>\$ 10,801</u>	<u>\$ 13,527</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

RANDOLPH COUNTY, MISSOURI  
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
- BUDGET AND ACTUAL - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2024

	LAW ENFORCEMENT FUND		DOMESTIC ABUSE FUND		USER FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	4,000	2,047	-	-	-	-
Charges for services	4,000	5,241	8,600	10,354	35,743	8,553
Interest	15	39	-	-	40	539
Other	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Total Receipts	<u>\$ 8,015</u>	<u>\$ 7,327</u>	<u>\$ 8,600</u>	<u>\$ 10,354</u>	<u>\$ 35,783</u>	<u>\$ 9,092</u>
DISBURSEMENTS						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-
Services and other	7,500	6,736	8,384	8,384	35,000	13,077
Capital outlay	-	-	-	-	-	-
Construction	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Disbursements	<u>\$ 7,500</u>	<u>\$ 6,736</u>	<u>\$ 8,384</u>	<u>\$ 8,384</u>	<u>\$ 35,000</u>	<u>\$ 13,077</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 515	\$ 591	\$ 216	\$ 1,970	\$ 783	\$ (3,985)
CASH AND INVESTMENTS, JANUARY 1	<u>2,961</u>	<u>2,961</u>	<u>9,142</u>	<u>9,142</u>	<u>26,752</u>	<u>26,752</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 3,476</u>	<u>\$ 3,552</u>	<u>\$ 9,358</u>	<u>\$ 11,112</u>	<u>\$ 27,535</u>	<u>\$ 22,767</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

RANDOLPH COUNTY, MISSOURI  
 STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
 - BUDGET AND ACTUAL - REGULATORY BASIS  
 YEAR ENDED DECEMBER 31, 2024

	SHERIFF'S FUND		LOCAL EMERGENCY PLANNING COMMITTEE FUND		ELECTION SERVICE FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
<b>RECEIPTS</b>						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	5,000	2,500	-	-	-	-
Charges for services	35,000	25,483	-	-	25,000	4,610
Interest	15	187	100	710	150	1,268
Other	5,000	4,975	4,000	-	-	-
Transfers in	10,000	-	-	-	-	-
<b>Total Receipts</b>	<b>\$ 55,015</b>	<b>\$ 33,145</b>	<b>\$ 4,100</b>	<b>\$ 710</b>	<b>\$ 25,150</b>	<b>\$ 5,878</b>
<b>DISBURSEMENTS</b>						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-
Materials and supplies	50,000	35,607	-	-	15,000	25
Services and other	5,000	475	-	-	9,500	1,063
Capital outlay	-	-	-	-	-	-
Construction	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total Disbursements</b>	<b>\$ 55,000</b>	<b>\$ 36,082</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 24,500</b>	<b>\$ 1,088</b>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	<b>\$ 15</b>	<b>\$ (2,937)</b>	<b>\$ 4,100</b>	<b>\$ 710</b>	<b>\$ 650</b>	<b>\$ 4,790</b>
<b>CASH AND INVESTMENTS, JANUARY 1</b>	<b>12,039</b>	<b>12,039</b>	<b>33,620</b>	<b>33,620</b>	<b>53,153</b>	<b>53,153</b>
<b>CASH AND INVESTMENTS, DECEMBER 31</b>	<b>\$ 12,054</b>	<b>\$ 9,102</b>	<b>\$ 37,720</b>	<b>\$ 34,330</b>	<b>\$ 53,803</b>	<b>\$ 57,943</b>

The accompanying Notes to the Financial Statements are an integral part of these statements.

RANDOLPH COUNTY, MISSOURI  
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
- BUDGET AND ACTUAL - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2024

	911 EMERGENCY TELEPHONE FUND		RECORDER'S TECHNOLOGY FUND		JUSTICE CENTER FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	1,686,864	1,963,862
Intergovernmental	-	-	-	-	250,000	158,269
Charges for services	211,060	195,477	4,500	4,954	85,500	222,849
Interest	120	357	-	471	1,400	22,055
Other	-	-	-	-	30,000	21,364
Transfers in	-	-	22,749	-	-	-
Total Receipts	<u>\$ 211,180</u>	<u>\$ 195,834</u>	<u>\$ 27,249</u>	<u>\$ 5,425</u>	<u>\$ 2,053,764</u>	<u>\$ 2,388,399</u>
DISBURSEMENTS						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 1,396,247	\$ 1,133,145
Employee fringe benefits	-	-	-	-	458,620	421,449
Materials and supplies	-	-	26,000	12,456	302,500	309,548
Services and other	216,000	196,618	-	-	464,500	661,876
Capital outlay	1,000	-	-	-	-	-
Construction	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Disbursements	<u>\$ 217,000</u>	<u>\$ 196,618</u>	<u>\$ 26,000</u>	<u>\$ 12,456</u>	<u>\$ 2,621,867</u>	<u>\$ 2,526,018</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (5,820)	\$ (784)	\$ 1,249	\$ (7,031)	\$ (568,103)	\$ (137,619)
CASH AND INVESTMENTS, JANUARY 1	<u>16,897</u>	<u>16,897</u>	<u>23,137</u>	<u>23,137</u>	<u>1,230,839</u>	<u>1,230,839</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 11,077</u>	<u>\$ 16,113</u>	<u>\$ 24,386</u>	<u>\$ 16,106</u>	<u>\$ 662,736</u>	<u>\$ 1,093,220</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

RANDOLPH COUNTY, MISSOURI  
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
- BUDGET AND ACTUAL - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2024

	PROSECUTING ATTORNEY GRANT FUND		SPECIAL ELECTION FUND		LAW ENFORCEMENT RESTITUTION FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
<b>RECEIPTS</b>						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	40,938	42,988	-	-	-	-
Charges for services	10,100	16,550	38,000	55,978	1,000	907
Interest	-	-	-	-	40	268
Other	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
<b>Total Receipts</b>	<b>\$ 51,038</b>	<b>\$ 59,538</b>	<b>\$ 38,000</b>	<b>\$ 55,978</b>	<b>\$ 1,040</b>	<b>\$ 1,175</b>
<b>DISBURSEMENTS</b>						
Salaries	\$ 48,000	\$ 56,700	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	5,044	6,379	-	-	-	-
Materials and supplies	-	-	-	-	800	-
Services and other	1,400	1,000	38,000	44,139	-	-
Capital outlay	-	-	-	-	-	-
Construction	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total Disbursements</b>	<b>\$ 54,444</b>	<b>\$ 64,079</b>	<b>\$ 38,000</b>	<b>\$ 44,139</b>	<b>\$ 800</b>	<b>\$ -</b>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	<b>\$ (3,406)</b>	<b>\$ (4,541)</b>	<b>\$ -</b>	<b>\$ 11,839</b>	<b>\$ 240</b>	<b>\$ 1,175</b>
<b>CASH AND INVESTMENTS, JANUARY 1</b>	<b>22,344</b>	<b>22,344</b>	<b>-</b>	<b>-</b>	<b>13,421</b>	<b>13,421</b>
<b>CASH AND INVESTMENTS, DECEMBER 31</b>	<b>\$ 18,938</b>	<b>\$ 17,803</b>	<b>\$ -</b>	<b>\$ 11,839</b>	<b>\$ 13,661</b>	<b>\$ 14,596</b>

The accompanying Notes to the Financial Statements are an integral part of these statements.

RANDOLPH COUNTY, MISSOURI  
 STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
 - BUDGET AND ACTUAL - REGULATORY BASIS  
 YEAR ENDED DECEMBER 31, 2024

	COURT APPOINTED SPECIAL ADVOCATES FUND		PROSECUTING ATTORNEY ADMIN HANDLING COST FUND		CEMETERY TRUST FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
<b>RECEIPTS</b>						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	12,500	21,404	-	-	-	-
Charges for services	-	-	7,844	2,285	-	-
Interest	-	-	5	56	75	171
Other	-	-	-	-	1,300	1,445
Transfers in	-	-	-	-	-	-
Total Receipts	<u>\$ 12,500</u>	<u>\$ 21,404</u>	<u>\$ 7,849</u>	<u>\$ 2,341</u>	<u>\$ 1,375</u>	<u>\$ 1,616</u>
<b>DISBURSEMENTS</b>						
Salaries	\$ -	\$ 11,204	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-
Materials and supplies	-	7,724	1,991	-	-	-
Services and other	12,500	2,425	3,150	45	3,250	1,730
Capital outlay	-	-	-	-	-	-
Construction	-	-	-	-	-	-
Transfers out	-	-	3,500	-	-	-
Total Disbursements	<u>\$ 12,500</u>	<u>\$ 21,353</u>	<u>\$ 8,641</u>	<u>\$ 45</u>	<u>\$ 3,250</u>	<u>\$ 1,730</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ 51	\$ (792)	\$ 2,296	\$ (1,875)	\$ (114)
CASH AND INVESTMENTS, JANUARY 1	<u>6,300</u>	<u>6,300</u>	<u>2,763</u>	<u>2,763</u>	<u>19,971</u>	<u>19,971</u>
CASH AND INVESTMENTS, DECEMBER 31	<u><u>\$ 6,300</u></u>	<u><u>\$ 6,351</u></u>	<u><u>\$ 1,971</u></u>	<u><u>\$ 5,059</u></u>	<u><u>\$ 18,096</u></u>	<u><u>\$ 19,857</u></u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

RANDOLPH COUNTY, MISSOURI  
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
- BUDGET AND ACTUAL - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2024

	COLLECTOR'S TAX MAINTENANCE FUND		WATERFALL JC BOND FUND		QUARTER CENT CAPITAL IMPROVEMENTS FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
<b>RECEIPTS</b>						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	4,060	950,000	983,875
Intergovernmental	-	-	-	-	-	-
Charges for services	40,250	57,103	-	-	-	-
Interest	250	1,992	-	51	2,000	17,173
Other	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Total Receipts	<u>\$ 40,500</u>	<u>\$ 59,095</u>	<u>\$ -</u>	<u>\$ 4,111</u>	<u>\$ 952,000</u>	<u>\$ 1,001,048</u>
<b>DISBURSEMENTS</b>						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-
Materials and supplies	50,800	36,444	-	-	-	-
Services and other	66,529	7,545	-	-	457,508	41,461
Capital outlay	-	-	-	-	630,000	624,873
Construction	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Disbursements	<u>\$ 117,329</u>	<u>\$ 43,989</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,087,508</u>	<u>\$ 666,334</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (76,829)	\$ 15,106	\$ -	\$ 4,111	\$ (135,508)	\$ 334,714
CASH AND INVESTMENTS, JANUARY 1	<u>77,440</u>	<u>77,440</u>	<u>2,354</u>	<u>2,354</u>	<u>969,370</u>	<u>969,370</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 611</u>	<u>\$ 92,546</u>	<u>\$ 2,354</u>	<u>\$ 6,465</u>	<u>\$ 833,862</u>	<u>\$ 1,304,084</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

RANDOLPH COUNTY, MISSOURI  
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
- BUDGET AND ACTUAL - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2024

	AMERICAN RESCUE PLAN		SHERIFF CCW FUND		INMATE SECURITY FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
<b>RECEIPTS</b>						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	20,000	12,577	291,200	69,770
Interest	5,000	58,238	300	205	1,200	487
Other	-	2,500	-	-	-	-
Transfers in	-	-	-	-	-	-
Total Receipts	<u>\$ 5,000</u>	<u>\$ 60,738</u>	<u>\$ 20,300</u>	<u>\$ 12,782</u>	<u>\$ 292,400</u>	<u>\$ 70,257</u>
<b>DISBURSEMENTS</b>						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-
Materials and supplies	-	-	18,200	2,755	50,000	17,377
Services and other	874,407	1,402,243	-	-	203,000	44,120
Capital outlay	-	-	5,000	-	-	-
Construction	-	-	-	-	-	-
Transfers out	-	23,990	-	-	-	-
Total Disbursements	<u>\$ 874,407</u>	<u>\$ 1,426,233</u>	<u>\$ 23,200</u>	<u>\$ 2,755</u>	<u>\$ 253,000</u>	<u>\$ 61,497</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (869,407)	\$ (1,365,495)	\$ (2,900)	\$ 10,027	\$ 39,400	\$ 8,760
CASH AND INVESTMENTS, JANUARY 1	<u>1,889,226</u>	<u>1,889,226</u>	<u>20,603</u>	<u>20,603</u>	<u>1,983</u>	<u>1,983</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 1,019,819</u>	<u>\$ 523,731</u>	<u>\$ 17,703</u>	<u>\$ 30,630</u>	<u>\$ 41,383</u>	<u>\$ 10,743</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

RANDOLPH COUNTY, MISSOURI  
STATEMENT OF FIDUCIARY RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2024

<u>Fund/Account</u>	Cash and Cash Equivalents January 1	Receipts	Disbursements	Cash and Cash Equivalents December 31
Treasurer Building	\$ 26	\$ -	\$ -	\$ 26
Treasurer Moberly Special Road and Bridge	-	501,781	501,781	-
Treasurer Moberly Levy-8 Mile District	-	214,472	214,472	-
Treasurer Sheriff Deputy Supplemental	-	9,496	9,496	-
Treasurer Schools	12	27,581,536	27,581,531	17
Treasurer Capital Schools	42,804	189,523	191,192	41,135
Treasurer Financial Institution Tax	21,901	27,924	23,281	26,544
Treasurer Surplus Tax	83,408	16,428	49,621	50,215
Treasurer Library	-	1,436,831	1,436,831	-
Treasurer Ambulance District	-	1,910	1,910	-
Treasurer Health Department	-	886,804	886,804	-
Treasurer Cities	-	2,600,763	2,600,763	-
Treasurer Unclaimed Fees	2,639	997	747	2,889
Treasurer Moniteau Watershed District	-	8,653	8,653	-
Treasurer RCDDR (Prop 'O')	-	850,157	850,157	-
Treasurer CERF	-	467,563	467,563	-
Treasurer Fire Districts	-	1,247,774	1,247,774	-
Collector	35,465,408	32,562,482	40,623,611	27,404,279
Sheriff	137,876	639,151	599,896	177,131
Prosecuting Attorney	2,997	62,782	59,462	6,317
Recorder	11,683	170,740	165,638	16,785
Public Administrator	1,774,828	1,468,686	1,552,777	1,690,737
Total	<u>\$ 37,543,582</u>	<u>\$ 70,946,453</u>	<u>\$ 79,073,960</u>	<u>\$ 29,416,075</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

RANDOLPH COUNTY, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Randolph County, Missouri (“County”) is governed by a three-member board of commissioners. In addition to the three board members, there are ten elected Constitutional Officers: Assessor, Circuit Clerk, Collector, Coroner, County Clerk, Prosecuting Attorney, Public Administrator, Recorder, Sheriff, and Treasurer.

As discussed further in Note 1, these financial statements are presented using accounting practices prescribed or permitted by Missouri law, which differ from accounting principles generally accepted in the United States of America, which would include all relevant Governmental Accounting Standards Board (GASB) pronouncements. The differences include use of a prescribed definition of the reporting entity and the cash basis of accounting.

A. Reporting Entity

The County’s operations include tax assessments and collections, state/county courts, county recorder, public safety, economic development, social and human services, and cultural and recreation services.

The financial statements referred to above include the primary government of Randolph County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that are considered to comprise the County’s legal entity under the regulatory basis of accounting. Financial data of other entities that may be considered to be component units of the County under generally accepted accounting principles is not included.

In accordance with the regulatory basis of accounting, the financial statements of the County do not include the activity of the Circuit Court, which is part of the Missouri court system and is considered to be a state function, including the operations of the Circuit Clerk (other than the portion that is funded by the General Revenue Fund) and all funds under their control. The Senate Bill 40 Board is separately audited by an independent certified public accountant and is therefore not included in this report in accordance with the regulatory basis of accounting.

B. Basis of Presentation

Governmental Funds – Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. A fund is considered a separate accounting entity with self-balancing accounts that comprise its assets, liabilities, net assets, revenues/receipts and expenditures/disbursements. The County’s funds are governmental funds. Governmental funds are those through which most governmental functions are financed. The County’s expendable financial resources are accounted for through governmental funds.

Fiduciary Funds – Fiduciary funds consist of custodial funds. Custodial funds account for assets held by the County as an agent of individuals, private organizations, taxing units, other governments and/or funds. Budgets are not adopted for the County’s custodial funds.

### C. Basis of Accounting

The financial statements are prepared on the cash basis of accounting; accordingly, amounts are recognized when received or disbursed in cash. This basis of accounting differs from accounting principles generally accepted in the United States of America. Those principles require revenues to be recognized when they become available and measurable or when they are earned, and expenditures or expenses to be recognized when the related liabilities are incurred.

### D. Budgets and Budgetary Accounting

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

1. In accordance with Chapter 50, RSMo, the County's policy is to adopt a budget for each governmental fund.
2. On or before January 15, each elected officer and department director will transmit to the County Commission and County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.
3. The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures, on the cash basis of accounting, for all budgeted funds. Budgeting of appropriations is based upon an estimated fund balance at the beginning of the year as well as estimated revenues to be received.
4. State law requires that, at the individual fund level, budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balance.
5. A public hearing is conducted to obtain public comment on the budget. Prior to its approval by the County Commission, the budget document is available for public inspection, which usually takes place the third and fourth weeks of January.
6. Prior to February 1, the budget is legally enacted by a vote of the County Commission.
7. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by a formal vote of the Commission. Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year.
8. Budgets are prepared and adopted on the cash basis of accounting.
9. Adoption of a formal budget is required by law. However, the County did not adopt a formal budget for the Waterfall JC Bond Fund.
10. Section 50.740, RSMo prohibits expenditures in excess of the approved budgets. Actual expenditures exceeded budgeted amounts for the Prosecuting Attorney Grant, Special Election, Court Appointed Special Advocates, and American Rescue Plan 2021 Funds.

- E. Property taxes are based on the voter-approved tax levy applied to the real and personal assessed property values. Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and tax bills are mailed to taxpayers in November, at which time they are payable. All unpaid property taxes become delinquent as of January 1 of the following year.

The assessed valuations of the tangible taxable property included within the County's boundaries for the calendar year 2024 for purposes of taxation were:

Real Estate	\$ 340,018,530
Personal Property	140,690,047
Railroad and Utilities	<u>102,429,434</u>
Total	<u><u>\$ 583,138,011</u></u>

For calendar year 2024, the County Commission approved a tax levy per \$100 of assessed valuation of tangible taxable property as follows:

	<u>2024</u>
General Revenue	\$ 0.1966
Special Road and Bridge	0.1949

F. Cash Deposits and Investments

Deposits and investments are stated at cost, which approximates market. Cash balances for all the County Treasurer funds are pooled and invested to the extent possible. Interest earned from these balances is allocated to each of the funds based on the funds' average daily cash balance. Cash equivalents may include repurchase agreements and any other instruments with an original maturity of ninety days or less. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest-bearing obligations guaranteed as to both principal and interest by the United States, or any instrumentality thereof, certain municipal bonds authorized by Missouri statute, or time certificates of deposit. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in the County's name at third-party banking institutions. Details of these cash and investment balances are presented in Note 2.

G. Interfund Activity

During the course of operations, interfund activity occurs for purposes of providing supplemental funding, reimbursements for goods provided or services rendered, or short and long-term financing. Interfund activities are reported as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund. However, interfund reimbursements have been eliminated from the financial statements in order that reimbursed expenditures are reported only in the funds incurring the costs.

## 2. CASH AND INVESTMENTS

The County maintains a cash and temporary investment pool that is available for use by all funds. Each fund's portion of this pool is displayed on the financial statements within the "Cash and Investments" caption. Cash includes deposits and short-term investments with maturities that are less than ninety days. Investments consist of certificates of deposit with original maturities that are greater than ninety days.

Custodial Credit Risk - Deposits – Custodial credit risk is the risk that in the event of a bank failure, a government’s deposits may not be returned to it. Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. At December 31, 2024, the County had the following cash and investment balances:

	Carrying Value	Bank Balance	FDIC Coverage
Cash and Cash Equivalents	\$ 9,712,734	\$ 10,769,933	\$ 250,000
Investments	13,000	13,000	-
Total Governmental Funds	<u>9,725,734</u>	<u>10,782,933</u>	<u>250,000</u>
Cash and Cash Equivalents - Fiduciary Funds	<u>\$29,416,075</u>	<u>\$ 26,656,576</u>	<u>\$ 1,938,904</u>

The remainder of the balances not covered by FDIC deposit insurance at December 31, 2024 covered by pledged collateral securities or other acceptable collateral held by the County or by its safekeeping bank agent in the County’s name, except for \$206,683 held by the Public Administrator in one bank for two wards in excess of FDIC coverage.

## 3. COUNTY EMPLOYEES’ RETIREMENT PLANS

### A. Missouri Local Government Employees Retirement System (LAGERS)

#### 1) Plan Description

Randolph County participates in the Missouri Local Government Employees Retirement System (LAGERS), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for local government entities in Missouri. LAGERS is a defined benefit pension plan which provides retirement, disability, and death benefits to plan members and beneficiaries. LAGERS was created and is governed by statute, Section 70.600-70.755, RSMo. As such, it is the system’s responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401 (a) and is tax exempt.

The Missouri Local Government Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to LAGERS, P.O. Box 1665, Jefferson City, Missouri 65102 or by calling 1-800-447-4334, or by the following website, [www.molagers.org](http://www.molagers.org).

## 2) Pension Benefits

Benefits are available to all full-time employees working in a LAGERS covered department. Benefits vest when an employee earns five years (60 months) of service credit in the system. Normal retirement age is 60 (General) or 55 (Police), and early retirement is 55 (General) and 50 (Police). Benefits are paid out using a formula that is based on the employee's final average salary and amount of credited service time.

## 3) Funding Policy

Full-time employees of Randolph County contribute 4% to the pension plan. The June 30<sup>th</sup> statutorily required contribution rates were 3.6% (General), and 4.2% (Police) of annual covered payroll for 2024. The contribution requirements of plan members are determined by the governing body of the political subdivision. The contribution provisions of the political subdivision are established by state statute. For the year ended December 31, 2024, full-time employees of the County contributed \$160,545. For the year ended December 31, 2024, the County contributed \$152,835 to LAGERS.

## B. County Employees' Retirement Fund (CERF)

The County Employees' Retirement Fund was established by the State of Missouri to provide pension benefits for County officials and employees.

### 1) Plan Description

The Retirement Fund is a cost-sharing multiple employer defined benefit pension plan covering any county elective or appointed officer or employee whose performance requires the actual performance of duties during not less than one thousand (1,000) hours per calendar year in each county of the state, except for any city not within a county and any county of the first classification having a charter form of government. It does not include county prosecuting attorneys covered under Sections 56.800 to 56.840, RSMo, circuit clerks and deputy circuit clerks covered under the Missouri State Retirement System, county sheriffs covered under Sections 57.949 to 57.997, RSMo and certain personnel not defined as an employee per Section 50.1000(8), RSMo. The Fund was created by an act of the legislature and was effective August 28, 1994.

The general administration and the responsibility for the proper operation of the Fund and the investment of the Fund are vested in a board of directors of eleven persons.

### 2) Pension Benefits

Beginning January 1, 1997, employees attaining the age of sixty-two years may retire with full benefits with eight or more years of creditable service. The monthly benefit for County Employees is determined by selecting the highest benefit calculated using three different prescribed formulas (flat-dollar formula, targeted replacement ratio formula, and prior plan's formula). A death benefit of \$10,000 will be paid to the designated beneficiary of every active member upon his or her death.

Upon termination of employment, any member who is vested is entitled to a deferred annuity, payable at age sixty-two. Early retirement is at age fifty-five. Any member with less than eight years of creditable service forfeits all rights in the Fund but will be paid his or her accumulated contributions.

The County Employees' Retirement Fund issues audited financial statements. Copies of these statements may be obtained from the Board of Directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, MO 65101, by calling 1-877-632-2373, or by the following website, [www.mocerf.org](http://www.mocerf.org).

### 3) Funding Policy

In accordance with State Statutes, the Plan is partially funded through various fees collected by counties and remitted to the CERF. Further, all participants hired on or after February 24, 2002 are required to contribute an additional 4% of their gross compensation to CERF, starting January 1, 2003. An active LAGERS participant who was employed with the County prior to February 24, 2002, is not required to make contributions. The County has elected not to make contributions on behalf of employees. During 2024, the County collected and remitted to CERF employee withholdings and fees collected of \$467,563 for the year then ended.

### C. Prosecuting Attorney Retirement Fund

In accordance with Section 56.807, RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. The County contributed \$15,504 for the year ended December 31, 2024.

## 4. POST EMPLOYMENT BENEFITS

The County does not provide post-employment benefits except as mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by the County.

## 5. CLAIMS, COMMITMENT AND CONTINGENCIES

### A. Compensated Absences

The County provides full-time employees with eight hours of sick leave for each completed calendar month of employment, up to a maximum of 720 hours. Upon termination, employees will not be compensated for any unused sick time.

Vacation time is made available in whole after three months of continuous service from the date of hire. Vacation time is five days for employees with less than one year of service; ten days for employees with one to five years of service; 15 days for employees with five to ten years of service; and 20 days for employees with 10 or more years of service. Employees are allowed to carry over ten vacation days into a new employment year, all time above ten days will be forfeited. Upon termination, employees are compensated for any unused vacation time.

## B. Federal and State Assisted Programs

The County has received proceeds from several federal and state grants. Periodic audits of these grants, when performed, could result in the disallowance of certain costs. Accordingly, such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds, if determined necessary, will be immaterial and, therefore, no provision has been made in the accompanying financial statements for the potential refund of grant monies.

## C. Litigation

The County was involved in pending litigation as of the audit report date. The County's management and legal counsel anticipate that potential claims, if any, against the County resulting from such litigation would not have a material effect on the financial position of the County.

## 6. RISK MANAGEMENT

The County is exposed to various risks of losses related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters, and has established a risk management strategy that attempts to minimize losses and the carrying costs of insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

The County is a member participant in a public entity risk pool which is a corporate and political body. The purpose of the risk pool is to provide liability protection to participating public entities, their officials, and employees. Annual contributions are collected based on actuarial projections which are intended to produce sufficient funds to pay losses and expenses. Should contributions not produce sufficient funds to meet its obligations, the risk pool is empowered with the ability to make special assessments. Members are jointly and severally liable for all claims against the risk pool.

The County is a member of the Missouri Association of Counties Self-Insured Workers' Compensation Trust. The County purchases workers' compensation insurance through this fund, a non-profit corporation established for the purpose of providing insurance coverage for Missouri counties. The Fund is self-insured up to \$2,000,000 per occurrence and is reinsured up to the statutory limit through excess insurance.

## 7. LONG-TERM DEBT

The County had the following long-term debt outstanding as of December 31, 2024:

- A. In May 2020, the County issued \$4,280,000 in Certificates of Participation (COPS), a direct placement (Series 2020). The proceeds from Series 2020 were used to refund Series 2015 COPS. The Series 2020 COPS bear interest at 2.00% and mature in 2027.

Fiscal Year Ending December 31,	Principal	Interest	Total
2025	\$ 645,000	\$ 30,350	\$ 675,350
2026	665,000	17,250	682,250
2027	530,000	5,300	535,300
Totals	<u>\$ 1,840,000</u>	<u>\$ 52,900</u>	<u>\$ 1,892,900</u>

B. In September 2017, the County entered into a loan agreement with the Department of Economic Development – Division of Energy in the amount of \$111,000 for the purpose of installing a computerized temperature control system at the Randolph County Justice Center building. The rate of interest is 2.50% for ten years with semi-annual principal and interest payments of \$6,294.

Fiscal Year Ending December 31,	Principal	Interest	Total
2025	\$ 11,910	\$ 678	\$ 12,588
2026	12,209	379	12,588
2027	5,975	75	6,050
Totals	<u>\$ 30,094</u>	<u>\$ 1,132</u>	<u>\$ 31,226</u>

C. In December 2017, the County entered into a lease purchase agreement with a local banking facility in the amount of \$195,000 for the purpose of purchasing an auxiliary power unit. The lease requires seven annual payments of \$31,302 with an interest rate of 2.96%. The final payment was made in December 2024.

The following schedule shows changes in long-term debt during the year ended December 31, 2024:

Description	Balance 12/31/2023	Additions	Payments	Balance 12/31/2024	Interest Paid
Certificates of Participation	\$ 2,465,000	\$ -	\$ 625,000	\$ 1,840,000	\$ 43,050
Temperature control system	41,711	-	11,617	30,094	971
Auxiliary power unit	30,390	-	30,390	-	912

## 8. TAX ABATEMENT

Tax abatements are agreements between a government and an individual or entity in which the government promises to forego tax revenues and the individual or entity promises to subsequently take a specific action that contributes to economic development or otherwise benefits the government or its citizens. The County has established an Enhanced Enterprise Zone under Section 135.953, RSMo and has urban redevelopment abatements under Section 353.110, RSMo.

The County grants property tax abatements of business property tax bills for the purpose of attracting or retaining businesses within their jurisdictions. The County's estimated net reduced tax revenue for the year ending December 31, 2024 was \$116,018.

## 9. SUBSEQUENT EVENTS

The County has evaluated events subsequent to December 31, 2024 to assess the need for potential recognition or disclosure in the financial statements. Such events were evaluated through January 30, 2026, the date the financial statements were available to be issued.

## **COMPLIANCE SECTION**

## McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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### **INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the County Commission and  
Officeholders of Randolph County, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Randolph County, Missouri which comprise the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis and the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis as of December 31, 2024, and the related Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis for the year then ended, and the related notes to the financial statements, which collectively comprise Randolph County, Missouri's basic financial statements and have issued our report thereon dated January 30, 2026.

#### **Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Randolph County, Missouri's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Randolph County, Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of Randolph County, Missouri's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2024-001 that we consider to be a material weakness.

## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Randolph County, Missouri's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2024-002.

## **Randolph County, Missouri's Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on Randolph County, Missouri's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Randolph County, Missouri's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*(Original Signed by McBride, Lock & Associates, LLC)*

McBride, Lock & Associates, LLC  
Kansas City, Missouri  
January 30, 2026

## **McBRIDE, LOCK & ASSOCIATES, LLC**

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CERTIFIED PUBLIC ACCOUNTANTS

### **INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the County Commission and  
Officeholders of Randolph County, Missouri

#### **Report on Compliance for Each Major Federal Program**

##### ***Opinion on Each Major Federal Program***

We have audited Randolph County, Missouri’s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Randolph County, Missouri’s major federal programs for the year ended December 31, 2024. Randolph County, Missouri’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, Randolph County, Missouri complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2024.

##### ***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Randolph County, Missouri and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Randolph County, Missouri’s compliance with the compliance requirements referred to above.

##### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Randolph County, Missouri’s federal programs.

## ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Randolph County, Missouri's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Randolph County, Missouri's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Randolph County, Missouri's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Randolph County, Missouri's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Randolph County, Missouri's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control over Compliance**

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant

deficiencies over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*(Original Signed by McBride, Lock & Associates, LLC)*

McBride, Lock & Associates, LLC  
Kansas City, Missouri  
January 30, 2026

RANDOLPH COUNTY, MISSOURI  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal Assistance Listing Number	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Federal Expenditures
U. S. DEPARTMENT OF JUSTICE			
16.575	Passed through Missouri Department of Public Safety - Crime Victim Assistance	ER130180086	\$ 58,968
U. S. DEPARTMENT OF THE TREASURY			
21.027	Direct program - COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	N/A	<u>1,426,233</u>
	Total Expenditures of Federal Awards		<u><u>\$ 1,485,201</u></u>

See accompanying Notes to the Schedule of Expenditures of Federal Awards

**RANDOLPH COUNTY, MISSOURI**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED DECEMBER 31, 2024**

**NOTE A – BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal award activity of Randolph County, Missouri for the year ended December 31, 2024. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), wherein certain types of expenditures are not allowed or are limited as to reimbursement. The County has elected not to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**NOTE C – SUBRECIPIENTS**

The County did not pass any federal awards through to subrecipients during the year ended December 31, 2024.

RANDOLPH COUNTY, MISSOURI  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2024

**SECTION I – SUMMARY OF AUDITOR’S RESULTS**

**Financial Statements:**

Type of auditor’s report issued on whether the financial statements audited were prepared in accordance with GAAP: Adverse

Type of auditor’s report issued on whether the financial statements were prepared in accordance with the regulatory basis: Unmodified

The special purpose framework used as a basis of accounting was not required by state law.

Internal Control Over Financial Reporting:

- Material weakness(es) identified?  X  Yes   No
- Significant deficiencies identified that are not considered to be material weaknesses?   Yes  X  None Reported
- Noncompliance material to financial statements noted?  X  Yes   No

**Federal Awards:**

Internal Control Over Major Programs:

- Material weakness(es) identified?   Yes  X  No
- Significant deficiencies identified that are not considered to be material weaknesses?   Yes  X  None Reported

Type of Auditor’s Report Issued on Compliance For Major Programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance section 200.516?   Yes  X  No

Identification of Major Programs:

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
21.027	Coronavirus State and Local Fiscal Recovery Funds

Dollar Threshold Used to Distinguish Between Type A and Type B Programs: \$750,000

Auditee Qualified as low-risk:   Yes  X  No

## **SECTION II – FINANCIAL STATEMENTS FINDINGS**

### **MATERIAL WEAKNESSES IN INTERNAL CONTROL**

#### **2024-001: Sheriff's Department Internal Controls**

Criteria: A system of proper internal controls requires adequate segregation of duties in the performance of accounting functions, and proper oversight of the accounting function by the officeholder. The system of internal controls should include maintaining adequate accounting records of cash transactions and the reconciliation of the accounting records to the bank statements on a monthly basis.

Condition: Bank reconciliations were not prepared during 2024 for any of the accounts maintained by the Sheriff's Department other than the Commissary account which was reconciled through the Stellar commissary system. Our assessment of the Department's internal controls noted that the Office Manager was in charge of recordkeeping, handling cash and preparing deposits, reconciling the Commissary bank account, and was an authorized check signer. The former Sheriff did not provide adequate oversight of the incompatible accounting duties of the Office Manager.

In addition, we noted weaknesses in the Department's internal controls over cash receipts. In performing the planned testing of internal controls over receipts from the Sheriff's main account, we noted that the Department used a sequentially prenumbered carbon copy receipt book, however, there were three pages missing out of the carbon copy receipt book in January 2024. The planned testing of internal controls was ceased at that point as no reliance could be placed on the controls. The Department did not maintain an adequate central accounting record of the transactions in the account to account for receipts in sequentially numbered order. The Department implemented an Excel spreadsheet in June 2024 which included a column for receipt number, however, this was only used to record bond payments related to cases in other counties. It was noted that receipts for Civil Service and monthly patrol charges were deposited without being recorded in the carbon copy receipt book or the Excel ledger.

Cause: The former Sheriff did not place adequate emphasis on maintaining a proper system of internal controls in the Department and did not provide adequate oversight over the accounting function.

Effect: Several weaknesses were noted in the Department's internal controls. An adequate system of internal controls ensures that material misstatements, whether due to fraud or error, are detected and corrected by management on a timely basis.

Recommendation: We recommend that the Sheriff implement proper segregation of accounting duties within the Department, and implement procedures to ensure proper oversight is placed over individuals performing accounting functions. We recommend that the Department implement a proper central accounting record to account for the transactions in each account, and that the accounting records be reconciled to bank statements on a monthly basis, with a review of the reconciliation by the Sheriff or another individual other than the one who performed the reconciliation.

County's Response: Controls have been put in place. Duties have been segregated within the Sheriff's office. Everything will be reviewed by the jail administrator as well as the Sheriff. The Sheriff's department will maintain bond forms and receipts for each individual location that bonds are received. The Sheriff's office staff will maintain adequate monthly bank reconciliations and address any

discrepancies promptly.

Auditor's Evaluation: The response is appropriate to correct the concern.

## **SIGNIFICANT INTERNAL CONTROL DEFICIENCIES**

None noted

### **ITEMS OF NONCOMPLIANCE**

#### **2024-002: Budgetary Controls**

Criteria: State statutes prohibit expenditures in excess of approved budgets and require the preparation of a formal budget for all County funds.

Condition: Actual expenditures exceeded budgeted expenditures for the Prosecuting Attorney Grant, Special Election, Court Appointed Special Advocates, and American Rescue Plan 2021 Funds. Additionally, a formal budget was not adopted for the Waterfall JC Bond Fund.

Cause: The County did not adequately review and amend budgeted expenditures of each Fund to ensure actual expenditures did not exceed the budgeted amounts.

Effect: Budgetary controls are significant to the proper management and custodianship of county funds. Compliance with statutory requirements related to budgets will improve controls over county funds and help maintain the integrity of the budget process.

Recommendation: We recommend the County adhere to the authorized spending limits as documented in the adopted County budget or follow the appropriate procedures to amend the budget. Additionally, we recommend that the County ensure compliance with state statutes by adopting a budget for each County fund.

County's Response: The Commission agrees that expenditures should not exceed approved budget amounts and that a formal budget must be adopted for every County fund in accordance with Missouri state statutes. The Commission recognizes that these instances resulted from insufficient monitoring of fund activity and the failure to process timely budget amendments when expenditures increased beyond original estimates.

The Commission will implement the following corrective measures:

1. Monthly Budget Monitoring

The County Clerk will provide monthly budget-to-actual reports to the Commission. These reports will be reviewed during regular Commission meetings to identify any funds approaching budget limits.

2. Timely Budget Amendments

When it becomes evident that expenditures may exceed appropriations, the responsible

officeholder will notify the Commission immediately. Formal budget amendments will be prepared and approved before expenditures exceed authorized levels.

3. Comprehensive Annual Budget Adoption

The Commission will implement a standardized budget adoption checklist to ensure that every County fund, including bond and special revenue funds such as the Waterfall JC Bond Fund, has a formally adopted budget prior to the beginning of each fiscal year.

4. Improved Internal Controls and Communication

The Commission will meet with all elected officials and department heads to review statutory budget requirements and reinforce procedures for monitoring grant and special-purpose funds.

5. Ongoing Oversight

Responsibility for monitoring compliance will rest with the County Clerk, in coordination with the County Treasurer and oversight by the Commission.

The Randolph County Commission is committed to strengthening budgetary controls and maintaining compliance with Missouri statutes. These corrective actions are intended to prevent recurrence and ensure the continued integrity and transparency of the County's financial management processes.

Auditor's Evaluation: The response is appropriate to correct the concern.

**SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

None

**MANAGEMENT'S RESPONSE TO AUDITOR'S FINDINGS:**

- **Summary Schedule of Prior Audit Findings**
  - **Corrective Action Plan**



**RANDOLPH COUNTY COMMISSION**  
**372 Highway JJ Ste. 2C**  
**Huntsville Missouri 65259**  
**(844)-277-655 x340**

**Sid Conklin**  
Presiding Commissioner

**Austin Kyser**  
Western District Commissioner

**Jason Lowry**  
Eastern District Commissioner

March 10<sup>th</sup>, 2026

RANDOLPH COUNTY, MISSOURI

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

In accordance with the Uniform Guidance, this section reports the follow-up on action taken by Randolph County, Missouri on the applicable findings in the prior audit report issued for the two years ended December 31, 2020 and 2019. The County procured an audit for the two years ended December 31, 2022 and 2021, however, that report had not been issued as of the date of our report.

**2020-001:** When performing a reconciliation of the draft Schedule of Expenditures of Federal Awards (SEFA) provided by the County to the actual expenditures for 2019 and 2020, it was noted that the draft schedule of federal expenditures contained an error that initially reported the incorrect federal expenditures for CFDA numbers 21.019 and 90.404.

Status: Resolved.

A handwritten signature in black ink, appearing to read "Sid Conklin", is written over a horizontal line.

Sid Conklin,  
Presiding Commissioner

RANDOLPH COUNTY, MISSOURI  
CORRECTIVE ACTION PLAN

**Finding Reference Number:** 2024-001

**Federal Agency:** N/A

**Program Name:** N/A

**Assistance Listing Number:** N/A

**Responsible Official:** Andy Boggs, Sheriff

**Views of Responsible Individuals:** See following page. The County provided the responses that were given in response to the State Auditor's Report issued in September 2025 on the Sheriff's office. The responses 3.1 through 3.6 are related to accounting controls and procedures and are relevant to our audit finding.

Randolph County Commission and Sheriff's Department's response to the 2023-2024  
Randolph County Sheriff's Audit

- 1.1 Referred this to the county sheriff who in turn consulted with the prosecutor's office for further investigation.
- 1.2 All accounts will be closed and distributed to the treasurer. County food and bidding policies will be strictly followed.
- 1.3 Referred this to the prosecutor for further investigation.
- 2.1 Previously corrected. All accounts are maintained by the treasury.
- 3.1 Controls have been put in place. Duties have been segregated within the sheriff's office. Everything will be reviewed by the jail administrator as well as the sheriff.
- 3.2 The Sheriff's office will utilize electronic accounts receivable and payable programming.
- 3.3 One log for each receipt is not feasible due to the various locations that receipts are obtained. Sheriff's department will maintain bond forms and receipts for each individual location that bonds are received.
- 3.4 The Sheriff's office staff will maintain adequate monthly bank reconciliation and address any discrepancies promptly.
- 3.5 This has already been addressed. Accounts have been closed and money goes straight to the treasury. The Sheriff's office staff will report all receipts and turn all records over to the administrative assistant to be reported.
- 3.6 The Sheriff has a signature stamp which is locked in Sheriff Boggs office and only the sheriff and the chief deputy sheriff have access and are allowed to use it and must initial and date beside it.
- 4.1 We are in the process of developing a standard written contract for boarding of all inmates.
- 5.1 At the beginning of Sheriff Boggs tenure, the evidence room was completely audited, and proper logs were maintained. Annual audits will be completed and documented.



Sid Conklin, Presiding Commissioner



Andy Boggs, Sheriff

RANDOLPH COUNTY, MISSOURI  
CORRECTIVE ACTION PLAN

**Finding Reference Number:** 2024-002

**Federal Agency:** N/A

**Program Name:** N/A

**Assistance Listing Number:** N/A

**Responsible Official:** County Commission

**Views of Responsible Individuals:** See following page.

**County Commission Response  
County of Randolph County, Missouri  
Audit Finding 2024-002: Budgetary Controls  
For the Year Ended December 31, 2024**

**The Randolph County Commission acknowledges the audit finding regarding budgetary controls and appreciates the recommendation provided by the auditors. The Commission agrees that expenditures should not exceed approved budget amounts and that a formal budget must be adopted for every County fund in accordance with Missouri state statutes.**

**Acknowledgment of Condition**

**During the 2024 fiscal year, expenditures exceeded budgeted amounts in the following funds:**

- Prosecuting Attorney Grant Fund
- Special Election Fund
- Court Appointed Special Advocates (CASA) Fund
- American Rescue Plan Act (ARPA) 2021 Fund

**In addition, a formal budget was not adopted for the Waterfall JC Bond Fund.**

**The Commission recognizes that these instances resulted from insufficient monitoring of fund activity and the failure to process timely budget amendments when expenditures increased beyond original estimates.**

**Corrective Action Plan**

**The Commission will implement the following corrective measures:**

1. Monthly Budget Monitoring  
The County Clerk will provide monthly budget-to-actual reports to the Commission. These reports will be reviewed during regular Commission meetings to identify any funds approaching budget limits.
2. Timely Budget Amendments  
When it becomes evident that expenditures may exceed appropriations, the responsible officeholder will notify the Commission immediately. Formal budget

amendments will be prepared and approved before expenditures exceed authorized levels.

3. Comprehensive Annual Budget Adoption

The Commission will implement a standardized budget adoption checklist to ensure that every County fund, including bond and special revenue funds such as the Waterfall JC Bond Fund, has a formally adopted budget prior to the beginning of each fiscal year.

4. Improved Internal Controls and Communication

The Commission will meet with all elected officials and department heads to review statutory budget requirements and reinforce procedures for monitoring grant and special-purpose funds.

5. Ongoing Oversight

Responsibility for monitoring compliance will rest with the County Clerk, in coordination with the County Treasurer and oversight by the Commission.

**The Randolph County Commission is committed to strengthening budgetary controls and maintaining compliance with Missouri statutes. These corrective actions are intended to prevent recurrence and ensure the continued integrity and transparency of the County's financial management processes**

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## McBRIDE, LOCK & ASSOCIATES, LLC

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CERTIFIED PUBLIC ACCOUNTANTS

January 30, 2026

To the County Commission  
Randolph County, Missouri

We have audited the regulatory basis financial statements of Randolph County, Missouri for the year ended December 31, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 22, 2025. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Matters

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Randolph County, Missouri are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2024. We noted no transactions entered into by the County during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. Since the County is reporting on the cash basis of accounting, there are no particularly sensitive estimates affecting the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

#### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated January 30, 2026.

### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the County's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the County's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

### Other Matters

We were engaged to report on the Schedule of Expenditures of Federal Awards, which accompanies the financial statements but is not Required Supplementary Information. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles prescribed or permitted by Missouri law, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the County Commission and management of Randolph County, Missouri and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

*(Original Signed by McBride, Lock & Associates, LLC)*

McBride, Lock & Associates, LLC