



Scott Fitzpatrick

Missouri State Auditor

Polk County

Report No. 2026 - 041

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Findings in the audit of Polk County

Public Administrator's Controls and Procedures	The Public Administrator did not adequately monitor the financial activity of some wards. The Public Administrator disbursed from a decedent's estate without required court approval, did not always pay wards' bills timely, and allowed care facilities to make significant purchases for wards without review. The Public Administrator's office did not always file annual settlements timely. A review of 24 settlements found the Public Administrator filed them between 41 and 1,173 days late. The Public Administrator did not segregate accounting duties or perform adequate documented supervisory reviews of detailed accounting and bank records, and did not establish internal controls to ensure receipts were deposited intact and timely. The Public Administrator also failed to adequately secure the signature stamp and electronic signature.
Sheriff's Controls and Procedures	Sheriff's office personnel do not maintain a complete and accurate seized property list, do not conduct periodic physical inventories of seized property, have not established procedures to dispose of seized property, and did not maintain disposal forms for all disposed items. The Sheriff's office administrator does not prepare a monthly list of liabilities for the evidence account bank balance.
Sheriff's Compensation	The County Commission authorized mid-term salary increases to the Sheriff totaling \$41,153, from July 1, 2022, through December 31, 2024, in violation of constitutional provisions.
County Purchasing Procedures	As noted in three prior audit reports, neither the County Commission nor the Sheriff solicited bids for inmate meals and inmate medical services. In addition, the County Commission did not solicit bids for the four county vehicles purchased in 2023, when required.
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.
Additional Comments	Because counties are managed by several separately elected individuals, an audit finding made with respect to one office does not necessarily apply to the operations in another office. The overall rating assigned to the county is intended to reflect the performance of the county as a whole. It does not indicate the performance of any one elected official or county office.

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

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

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

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

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

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SCOTT FITZPATRICK
MISSOURI STATE AUDITOR

County Commission
and
Officeholders of Polk County

We have audited certain operations of Polk County in fulfillment of our duties under Section 29.230, RSMo. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2023. The objectives of our audit were to:

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

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

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

Scott Fitzpatrick
State Auditor

Polk County Management Advisory Report State Auditor's Findings

1. Public Administrator's Controls and Procedures

Controls and procedures in the Public Administrator's office need improvement. 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 115 wards during the year ended December 31, 2023. The Public Administrator lost her bid for reelection in 2024 and is no longer in office.

1.1 Monitoring financial activity

The Public Administrator did not adequately monitor the financial activity of some wards. The Public Administrator disbursed from a decedent's estate without required court approval, did not always pay wards' bills timely, and allowed care facilities to make significant purchases for wards without review.

The Public Administrator has a fiduciary duty to manage a ward's financial activity properly, including ensuring amounts paid are accurate, valid, and properly authorized; paying bills timely to avoid incurring unnecessary late fees, interest charges, and lapses in services; and monitoring money disbursed on behalf of wards by care facilities. We judgmentally selected 14 of the 115 wards assigned to the Public Administrator, reviewed the financial activity reported on either an annual or final settlement, and noted the following issues:

- The Public Administrator received a letter from a debt collector for debt incurred on behalf of a ward before the Public Administrator was appointed as conservator. The Public Administrator paid the \$11,466 debt from the ward's estate on December 27, 2022, without a court order. She stated she thought it was acceptable because she was paying a debt incurred before she was appointed. Because the claim was not filed with and approved by the probate court, it should not have been paid. Section 475.320, RSMo, requires upon the death of a ward, all disbursements from the estate be paid on order of the court and after the final settlement of the conservator is approved.
- The Public Administrator did not always ensure wards' bills were paid timely. During our review of financial activity of the 14 wards, we noted 13 late fees totaling \$218, and 1 overdraft fee of \$25, were incurred on behalf of 3 wards. In addition, the Public Administrator overpaid 16 invoices totaling \$1,421 for 3 wards. The Public Administrator indicated she was sometimes unable to pay ward bills timely due to her numerous responsibilities.
- The Public Administrator transferred \$600 into a ward's personal spending account at a care facility. However, the Public Administrator did not request or review any documentation to support the use of the personal funds. The care facility was unable to provide any documentation regarding the use of the funds at our request. As a result,



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there is no assurance the money was used for the benefit of the ward. The Public Administrator indicated she did not have time to check on the use of the money and figured it was fine since the request came from a care facility.

1.2 Annual settlements

The Public Administrator's office did not always file annual settlements timely.

For the 14 judgmentally selected wards noted in section 1.1, we reviewed all annual settlements due or filed during the year ended December 31, 2023. The Public Administrator filed 24 annual settlements for the 14 wards, including 13 current annual settlements due within the year and 11 past due from previous years. We found the Public Administrator filed these 24 annual settlements between 41 and 1,173 days late. See the Appendix for a complete list of annual settlements reviewed. In addition, there were 12 citations issued by the Circuit Court, Probate Division, on the 14 wards reviewed. These are all dated March 20, 2023, as a new Probate Judge issued citations on all overdue annual settlements on that date. Court personnel indicated 121 late filing citations were issued to the Public Administrator during the year ended December 31, 2023, for past due annual settlements.

For each ward or estate, the Public Administrator is required to file an annual settlement with the Circuit Court, Probate Division, on the case anniversary date, detailing assets held, as well as financial activity for the previous year. The Court provides the Public Administrator a weekly report of annual settlements due, and notification is entered into the court docket for each ward approximately 6 weeks before the annual settlement is due.

The Public Administrator indicated she was unable to file annual settlements timely due to her numerous responsibilities. She also stated the attorney she hired to prepare and file settlements with the court did not submit annual settlements in a timely fashion. The Public Administrator did not take steps to replace the attorney.

Sections 473.540 and 475.270, RSMo, require the Public Administrator to file an annual settlement with the court for each ward or estate. 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.

1.3 Segregation of duties

The Public Administrator did not segregate accounting duties or perform adequate documented supervisory reviews of detailed accounting and bank records. The Public Administrator's office clerk was primarily responsible for receipting, recording and depositing money; preparing disbursements; and reconciling bank accounts. The Public Administrator indicated she performed



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reviews of all work done by the office clerk; however, she could not provide documented evidence of these reviews.

Proper segregation of duties is necessary to ensure all transactions are accounted for properly and assets are adequately safeguarded. Internal controls would be improved by segregating the duties of receipting, depositing, disbursing, and reconciling ward assets. If proper segregation of duties cannot be achieved, documented independent or supervisory reviews of detailed accounting and bank records are essential.

1.4 Receipting, depositing, and recording

The Public Administrator's procedures for receipting, depositing and recording need improvement.

The Public Administrator did not establish internal controls to ensure receipts were deposited intact and timely. The Public Administrator's office did not issue receipt slips for checks received in the office. Because receipts were not recorded when received, the composition of receipts to the composition of deposits cannot be reconciled. The Public Administrator indicated she did not issue receipt slips because most receipts are electronic. However, we observed deposits included in the annual settlements that were not electronic. Without a receipt slip, office personnel were unable to provide any information on the nature or source of these transactions. The Public Administrator did not record receipts, and therefore was unable to provide any evidence receipts were deposited intact or timely.

Failure to implement adequate receipting and depositing procedures increases the risk that loss, theft, or misuse of money will occur and go undetected. Use of receipt slips allows the office to reconcile the composition of receipts to the composition of deposits. Prenumbered receipt slips are necessary to ensure all receipts are included in deposits.

1.5 Signature stamp and electronic signature

The Public Administrator did not adequately secure the signature stamp and electronic signature. The Public Administrator's office clerk had access to the signature stamp and computer used to electronically apply the Public Administrator's signature to checks and was not required to apply her initials next to the signature to identify her use of the signature stamp and electronic signature. The Public Administrator indicated she believed her employee would not use the signature stamp or electronic signature without permission.

Proper controls over the use of signature stamps and electronic signatures reduces the possibility that loss, theft, or misuse of funds will go undetected.

Recommendations

The Public Administrator:

- 1.1 Ensure disbursements from estates are paid on order of the court and after the final settlement has been approved. In addition, implement



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procedures to ensure wards' bills are paid timely and amounts are accurate and valid.

- 1.2 Ensure annual settlements are filed timely.
- 1.3 Segregate accounting duties or ensure documented independent or supervisory reviews of detailed accounting and bank records.
- 1.4 Issue pre-numbered receipt slips for all money received. Establish procedures to ensure all payments received are deposited intact and timely. In addition, reconcile the composition of receipts to the composition of deposits.
- 1.5 Establish proper controls over the signature stamp and electronic signature.

Auditee's Response

- 1.1 *Bills for living estates are now paid as they are received to avoid late fees. Where appropriate, living estates have been added to ACH auto-pay systems. Court orders are obtained for any payments made after death on estates.*
- 1.2 *Our office has worked diligently to address a backlog of overdue and unbalanced settlements. We have reduced the number of overdue settlements from over 120 to fewer than 40, while continuing to process new settlements due each month.*
- 1.3 *Clear segregation of accounting responsibilities and supervisory reviews have been established to prevent confusion and ensure accountability for all transactions.*
- 1.4 *We have ensured that our system properly numbers all receipts and disbursements with clear documentation indicating the source and purpose of each transaction. In addition, we will reconcile receipts to the composition of deposits.*
- 1.5 *All electronic check signing has been eliminated. All checks are now physically (wet) signed by the presiding elected official.*

2. Sheriff's Controls and Procedures

Sheriff's office controls and procedures need improvement. The office collected bonds, civil process fees, inmate money, commissary proceeds, concealed carry weapon (CCW) permit fees and other miscellaneous receipts totaling \$74,539 during the year ended December 31, 2023.

2.1 Seized property

Sheriff's office personnel do not maintain a complete and accurate seized property list, do not conduct periodic physical inventories of seized property, have not established procedures to dispose of seized property, and did not



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maintain disposal forms for all disposed items. While the Sheriff's office maintains a listing of seized property in their electronic incident management system, personnel could not print a complete and accurate inventory listing. Office personnel stated the last seized property inventory that was documented was in 2004 and since no inventory has been documented for a long period of time, it is impossible to create an updated seized property inventory listing. We reviewed the seized property and all items appeared to be tagged to identify the property to the specific case and the property tags were numbered. We selected 5 items located in the evidence room and were able to find all 5 items on the inventory list provided. We also selected 5 items on the inventory list and were able to locate all 5 in the evidence room.

Considering the often sensitive nature of seized property, adequate internal controls are essential and would significantly reduce the risk of loss, theft, or misuse of the property. Complete and accurate inventory records and procedures include information such as description, current location, case number, date of seizure, and disposition of such property. Conducting periodic physical inventory counts with the results compared to inventory records is necessary to ensure seized property is accounted for properly.

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

2.2 Liabilities

The Sheriff's office administrator does not prepare a monthly list of liabilities for the evidence account bank balance. As of December 31, 2023, the reconciled bank balance was \$23,171. The administrator was not aware she needed to prepare a monthly list of liabilities for the evidence account. At our request, the administrator was able to prepare a list of liabilities that reconciled to the evidence account bank balance.

Monthly lists of liabilities that are agreed to the reconciled bank balance are necessary to ensure records are in balance, errors are detected and corrected timely, and sufficient cash is available for the payment of all liabilities. Prompt follow up on discrepancies is necessary to resolve errors.

Recommendations

The Sheriff:

- 2.1 Maintain a complete and accurate seized property list and ensure periodic physical inventories are conducted and reconciled to the list. Any differences should be investigated and resolved. Perform timely and appropriate disposition of seized property in accordance with state law.
- 2.2 Prepare and reconcile monthly lists of liabilities for the evidence account to the available cash balance. Any differences between accounting records and reconciliations should be promptly investigated and resolved.



Auditee's Response

2.1 *We are initiating a "wall-to-wall" physical inventory of all seized property currently in our possession. While we acknowledge that the lack of historical records makes this challenging, we will use existing case files and our electronic records management system (RMS) to reconstruct a baseline ledger.*

We will transition all manual or fragmented records into a centralized, mandatory tracking module within our electronic management system. Every item will continue to require a detailed description and case number, date of seizure and specific storage location and the chain of custody with scheduled disposition date.

We are drafting a new Standard Operating Procedure (SOP) for the timely and legal disposal of property. This includes mandatory "Disposal Forms" for every item, requiring the dual signature verification to ensure transparency.

Effective immediately, the Office will conduct semi-annual physical inventories. Results will be reconciled against our electronic records.

2.2 *The Polk County Sheriff's Office Administrator will attach a monthly list of liabilities for the evidence account to the reconciled monthly bank account. Any differences between accounting records and reconciliations will be promptly investigated and resolved.*

3. Sheriff's Compensation

The County Commission authorized mid-term salary increases to the Sheriff totaling \$41,153, from July 1, 2022, through December 31, 2024, in violation of constitutional provisions. The Sheriff took office in 2021 at the salary level approved by the Polk County Salary Commission. The County Commission authorized a salary increase for the Sheriff starting July 1, 2022, and authorized subsequent raises in July 2023, and July 2024.

Section 57.317.1(2), RSMo, enacted in 2021, states the sheriff shall receive an annual salary computed based on a percentage of the compensation of an associate circuit judge of the county, with the percentage determined by a statutory schedule using the county's current assessed valuation level. The law indicates if the increase to the Sheriff's salary is less than \$10,000, the increase shall take effect January 1, 2022, but if the salary increase is more than \$10,000, the increase shall be paid equally over a 5-year period. However, Article VII, Section 13, of the Missouri Constitution prohibits an increase in compensation for state, county, and municipal officers during the term of office. Court cases have concluded that to receive additional compensation during a term of office there must be: (1) no existing compensation for the office; (2) new or additional duties extrinsic or not germane to the office; or (3) the mid-term increase must result from the application of a statutory formula for calculating compensation that was in



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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 sworn into office after the new salary schedule was authorized.

The County Clerk indicated that the County Commission discussed the issue with legal counsel; however, the County Commission did not obtain a written legal opinion on these matters, and authorized the salary increase for the Sheriff, beginning in July 2022. The County Commissioners indicated they thought they were following the law by approving the increase to the Sheriff's salary.

Recommendation

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

Auditee's Response

As of January 1, 2025, a new term has begun for the Sheriff. Any future increases will be pursuant to the provisions of Missouri Constitution, Article VII, Section 13; Section 57.317, RSMo; and caselaw interpreting those provisions. In addition, the County Commission will consider various methods for possible recoupment of any mid-term salary increase already paid.

4. County Purchasing Procedures

As noted in our 3 prior audit reports, neither the County Commission nor the Sheriff solicited bids for inmate meals and inmate medical services. In addition, the County Commission did not solicit bids for the 4 county vehicles purchased in 2023, when required. During the year ended December 31, 2023, the following purchases were made without following county guidelines or state law:

- The Sheriff's office did not bid purchases for inmate meals with a total cost of \$54,103, during the year ended December 31, 2023. The Sheriff stated he did not solicit bids because there is a lack of services in the area willing to cater and/or deliver meals. However, advertising the need for services is a critical step in identifying vendors.
- The Sheriff's office did not solicit bids for inmate medical services. The contract for medical services became effective March 1, 2017, with annual renewals allowed. The contract totaling \$55,340 for the year ended February 29, 2024, was extended until June 21, 2024, while the parties negotiated the renewal contract price, and was terminated by the medical provider when no agreement had been reached by July 20, 2024. In order to continue medical care for the inmates, the Sheriff contracted with a new provider on July 19, 2024, for \$55,000, without soliciting bids.



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- The County Commission did not follow county policy when purchasing 4 vehicles during the year ended December 31, 2023, at a total cost of \$155,500. While the County Commission did maintain documentation of online advertisement pricing for similar vehicles, some were on or after the date of purchase, or were not dated at all. The County Commission indicated 2 vehicles were purchased without bids to avoid losing out on discounts that were expiring, and others were not bid because they were needed immediately to replace wrecked vehicles.

Per the Polk County Bidding/Purchasing Guide and Section 50.660, RSMo, all purchases exceeding \$12,000 shall be let to the lowest and best bidder after due opportunity for competition, including advertising in a newspaper. The guide also states all bids and documentation should pass through the County Commission and copies of all bids and records shall be retained. Routine use of a competitive procurement process for major purchases ensures the county has made every effort to receive the best and lowest prices and all interested parties are given an equal opportunity to participate in county business. Documentation of the various proposals received, the selection process, and criteria for the selection should be retained to demonstrate compliance with county policy and applicable laws or regulations and to support decisions made.

Recommendation

The County Commission and the Sheriff use the county bidding process for all applicable purchases of goods and services in accordance with Missouri state law and maintain adequate bid documentation. The County Commission should work with other county officials, as necessary, to ensure purchases from their offices comply with county policy and state law.

Auditee's Response

The Polk County Sheriff's Office (PCSO) concurs with the importance of transparent and competitive procurement. It is the policy and practice of this office to utilize the formal county bidding process for all applicable purchases, ensuring full alignment with Section 50.660 of the Revised Statutes of Missouri (RSMo) and local county purchasing guidelines. By maintaining rigorous documentation and working with the County Commission, the Sheriff's Office remains committed to fiscal responsibility and legal compliance in all procurement activities.

The Polk County Commission concurs with the importance of transparent and competitive procurement. It is the policy and practice of the Commission to utilize the formal county bidding process for all applicable purchases, ensuring full alignment with Section 50.660, RSMo, and local county purchasing guidelines. The Commission will work to strictly follow Missouri's competitive bidding thresholds. For purchases exceeding the statutory limits, the County Commission will solicit sealed bids or research local markets, ensuring fair competition and the best value for taxpayers.



5. 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.

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 Commission indicated it was unaware of the record retention requirements and the electronic communications guidelines.

Recommendation

The County Commission work with the 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 Polk County Commission will work with the County Clerk to review and revise existing Records Management and Retention policies to include electronic communication to bring the county into compliance with Section 109.270, RSMo.

¹ Missouri Secretary of State Records Services Division, *Electronic Communications Records Guidelines for Missouri Government*, May 14, 2019, is available at <<https://www.sos.mo.gov/CMSImages/LocalRecords/CommunicationsGuidelines.pdf>>, accessed March 5, 2026.

Polk County

Organization and Statistical Information

Polk County is a county-organized, third-class county. The county seat is Bolivar. The county's population was 31,519 in 2020, according to the U.S. Census Bureau.

Polk 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 95 full-time employees and 13 part-time employees on December 31, 2023.

County operations also include a Senate Bill 40 Board, Senior Citizens' Services Board, and Law Enforcement Restitution Board.

Elected Officials

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

Officeholder	2024	2023
Shannon Hancock, Presiding Commissioner	\$	36,749
Melinda Robertson, Associate Commissioner		31,185
Kyle Legan, Associate Commissioner		31,185
Carol Poindexter, Recorder of Deeds		52,650
Rachel Lightfoot, County Clerk (1)		53,020
Keaton Ashlock, Prosecuting Attorney		153,125
Danny Morrison, Sheriff		69,424
Shirley Allison, County Treasurer		52,650
Jeff Witt, County Coroner		16,800
Barbara Davolt, Public Administrator		47,250
Rachel Boyce, County Collector, year ended February 29, (2)	59,227	
Rita Lemmon, County Assessor, year ended August 31,		47,250
Kevin Nelson, County Surveyor (3)		

(1) Includes \$370 of commissions earned for preparing city tax books.
 (2) Includes \$6,619 of commissions earned for collecting city taxes.
 (3) Compensation on a fee basis.

Appendix
 Polk County
 Public Administrator Annual Settlements Due or Filed
 For the Year Ended December 31, 2023

Ward	Settlement Due	Settlement Filed	Days Late	Late Filing Citation
1	03/10/2022	01/10/2023	306	
	03/10/2023	05/30/2023	81	03/20/2023
2	10/05/2022	05/09/2023	216	03/20/2023
	10/05/2023	01/16/2024	103	
3	01/03/2023	04/20/2023	107	03/20/2023
4	01/23/2023	05/24/2023	121	03/20/2023
5	06/09/2022	04/14/2023	309	03/20/2023
	06/09/2023	10/13/2023	126	
6	09/06/2022	04/11/2023	217	03/20/2023
	09/06/2023	10/18/2023	42	
7	03/02/2023	06/08/2023	98	03/20/2023
8	06/16/2022	04/21/2023	309	03/20/2023
	06/16/2023	12/11/2024	544	
9	02/17/2023	05/02/2023	74	03/20/2023
10	10/24/2022	05/19/2023	207	03/20/2023
	10/24/2023	12/04/2023	41	
11	05/26/2022	01/04/2023	223	(1)
12	04/19/2022	04/05/2023	351	03/20/2023
	04/19/2023	06/02/2023	44	
13	01/20/2023	04/25/2023	95	03/20/2023
14	07/20/2020	10/06/2023	1,173	
	07/20/2021	10/11/2023	813	
	07/20/2022	10/11/2023	448	
	07/20/2023	10/11/2023	83	

(1) This ward died September 26, 2022. While the annual settlement for the year ended May 26, 2022, was never filed, the activity for annual settlement was included on the final settlement filed on January 4, 2023.