



# Scott Fitzpatrick

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Missouri State Auditor

Wright County

Report No. 2026-054

June 2026

[auditor.mo.gov](http://auditor.mo.gov)



## Findings in the audit of Wright County

### Sheriff's Controls and Procedures

The Sheriff's office maintained a bank account and a safe deposit box outside the county treasury, deposited \$15,000 of public funds into the account, made improper and unsupported disbursements from the account, and did not maintain adequate records of account activity. The Sheriff made 6 improper and unsupported disbursements from the Special Operations account totaling \$15,950 from January 2023 through July 2025. Purchases included 2 drones, one of which was kept at the Sheriff's personal residence, and gym equipment that could not be located at the office or jail. Additionally, the Sheriff's office did not establish controls and procedures to ensure donations were adequately tracked or used for the intended purposes. The Sheriff improperly deposited \$15,000 of county money into the Special Operations Account. As noted in a previous report, Sheriff's office personnel do not always timely deposit or restrictively endorse checks, and did not prepare January through June 2023 monthly bank reconciliations timely and do not prepare a monthly list of liabilities for the inmate and commissary account. The Sheriff did not ensure inmate account balances were refunded upon release. As of September 30, 2024, the Sheriff's office was holding \$2,972 for 237 former inmates in the inmate and commissary bank account. The office held \$1,788 of this for more than 1 year. The Sheriff has not established procedures to routinely follow up on outstanding checks. As of June 30, 2023, there were 21 outstanding checks, totaling \$590, that were older than 1 year in the civil service bank account. As noted in 3 prior audit reports, Sheriff's office personnel have not established adequate controls and procedures over seized property. A review of 16 haphazardly selected items from the seized property evidence listing could not locate 4 items, including a New England 20-caliber gun and Maverick model 88 gun. The Sheriff does not monitor fuel use of office vehicles, and instead incorrectly assumed the dispatch center monitored fuel use.

### County Procedures

The County Clerk does not ensure bills are paid timely, resulting in late fees and finance charges paid totaling \$961 for the period January 2023 through June 2024. The County Commission appointed an Interim Sheriff who did not meet statutory residency requirements. The county did not always retain receipt slips for credit card purchases and did not maintain adequate documentation to support some expenditures. In a review of credit card statements from February 2023 through June 2024, which included 146 transactions, the county could not locate receipt slips or supporting documentation for 73 transactions (50%) totaling \$16,629. The County Commission has not adopted a written policy regarding public access to county records, as required, or developed a log to track Sunshine Law requests. County officials could not locate County Commission minutes for 7 closed meetings held on March 14, May 23, July 24, July 31, August 1, August 22, and September 28, 2023. The County Clerk did not ensure physical inventories of assets were completed. As a result, the County does not have a current inventory list of assets or a way to ensure all assets are accounted for.

Settlement and Debt	The County Commission did not adequately protect the county's financial interests when overseeing the jail project, and as a result, the county incurred litigation costs. The County Commission entered into a form of indebtedness not allowed by state law to pay the resulting legal settlement. The county's alleged failure to pay some of the construction costs timely, resulted in the construction manager filing a lawsuit against the county for breach of contract in June 2022, which the county counterclaimed. In July 2025, to resolve the litigation and prevent additional litigation costs, the parties executed a \$625,000 settlement. At the time of settlement, the remaining amount to reach the guaranteed maximum price (GMP) was \$451,045, so the eventual settlement resulted in an additional cost of \$173,955 above the original contract GMP and the need for the county to enter into a loan agreement and incur interest costs, totaling \$74,000, to pay the settlement.
Prosecuting Attorney's Controls and Procedures	As noted in previous audits, the Prosecuting Attorney has not adequately segregated accounting duties or performed documented supervisory reviews of all records, and has not established adequate procedures for reconciling the bank account, routinely following up on outstanding checks, and preparing a monthly list of liabilities to reconcile to the available cash balance. As also noted in previous audit reports, the Prosecuting Attorney did not always deposit receipts timely. The Prosecuting Attorney maintains 2 inactive bank accounts and paid \$296 in dormant account fees for the accounts in 2023. A Prosecuting Attorney's office employee is conducting personal business as a notary while also performing Prosecuting Attorney's office duties.
County Assessor's Controls and Procedures	The County Assessor charges a \$3 fee not allowed by law to those requesting a receipt slip for some parcel document transactions. The Assessor's office collected an estimated \$376 in these fees in 2023. The Assessor's office calls the fee a "research fee," but no research is performed. The County Assessor's office procedures for receipting and recording money need improvement.
County Clerk's Bank Reconciliations	County Clerk's office personnel do not always perform timely and accurate reconciliations of the bank account, and the County Clerk did not ensure bank reconciliations were completed timely. Personnel completed the combined November and December 2023 bank reconciliation in April 2024, almost 5 months after the statement date and 1 month after the SAO requested the bank reconciliations.
Public Administrator's Annual Settlements	The Public Administrator's office was responsible for filing annual settlements for 28 wards and estates as of December 31, 2023. During a review of 3 haphazardly selected estates, we noted the Public Administrator filed the 3 annual settlements after the due date.
Sales Tax Rollback	The County Clerk did not document her property tax reduction calculations. As a result, there is nothing to support that the calculations were accurate and calculated according to state law, and the audit determined the county levied approximately \$23,400 in excess property taxes for 2023.
Sheriff's Compensation	The County Commission authorized mid-term salary increases totaling \$16,281 to the Sheriff over a period of 2 years in violation of constitutional provisions and state law.

Electronic Data Security	The County Assessor, Sheriff, and Prosecuting Attorney have not established adequate password controls to reduce the risk of unauthorized access to computers and data. The County Assessor, County Clerk, and Prosecuting Attorney do not have security controls in place to lock computers after a specified number of incorrect logon attempts. The former Public Administrator did not perform backups of electronic data, and the Sheriff does not store backup data at an off-site location.
Electronic Communication Policy	The county has not developed a records management and retention policy that includes electronic communication in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission.
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 **Poor**.\*

\*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 Wright County

We have audited certain operations of Wright County in fulfillment of our duties under Section 29.230, RSMo. 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.

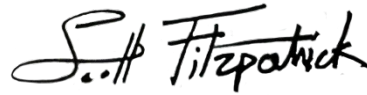
The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2023. We also applied limited procedures to certain transactions in the Sheriff's office for the period January 2024 through July 2025 and certain procedures related to debt for the period September 2025 to January 2026.

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

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

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

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

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

Scott Fitzpatrick  
State Auditor

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# Wright County Management Advisory Report State Auditor's Findings

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## **1. Sheriff's Controls and Procedures**

Controls and procedures in the Sheriff's office need significant improvement. The office collected money for bonds, paper services, commissary, civil service, and conceal carry weapon permits totaling approximately \$400,000, and \$12,000 in donations during the year ended December 31, 2023.

### **1.1 Special Operations Account**

The Sheriff's office maintained a bank account and a safe deposit box outside the county treasury, deposited \$15,000 of public funds into the account, made improper and unsupported disbursements from the account, and did not maintain adequate records of account activity. Additionally, the Sheriff's office did not establish controls and procedures to ensure donations were adequately tracked or used for the intended purposes.

The Sheriff's office did not provide information about this bank account to the State Auditor's Office (SAO) when asked about all bank accounts. After the SAO received a concern through its Whistleblower Hotline about the Special Operations bank account, we requested the Sheriff<sup>1</sup> provide accounting records from January 2023 through July 2025.

#### **Account and holdings outside county treasury**

The Sheriff maintained a bank account and a safe deposit box outside of the county treasury. The safe deposit box was originally rented by a former Sheriff on January 4, 2004, to store evidence. When the Sheriff took office in 2021, there was \$5,298 in seized cash in the safe deposit box. Sheriff's office records within the safe deposit box indicate \$420 was seized in 2003, but no case number was documented on the records. Sheriff's office records indicate the remaining \$4,878 of cash was associated with a different case. The Sheriff continued to maintain the money in the safe deposit box because he was unsure if it could be deposited into a bank account.

The Special Operations Account was opened in 2021 to accept donations for Sheriff special operations, including investigations, drones, and a K-9 unit. From January 2023 through July 2025, the Sheriff's office deposited \$36,160 into the account and disbursed approximately \$24,466 for drones, gym equipment, training, food and care of the police dog, a Ford F-150 truck bed cover and drawers, bicycles for coloring contest prizes, and gym floor mats from the account. The Sheriff indicated he was not aware of any restriction on holding accounts in this manner. The Sheriff stated the opening of this account was discussed with the County Commission and it recommended requiring 2 signatures on checks drawn from the account. The Sheriff and former Chief Deputy both had check signing authority.

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<sup>1</sup> Sheriff Sonny Byerley resigned on September 30, 2025, effective November 1, 2025. References in this report to the Sheriff refer to Sheriff Byerley unless otherwise specified. On November 1, 2025, the County Commission appointed Kristi Akers as Interim Sheriff. References in this report to the Interim Sheriff refer to Sheriff Akers unless otherwise specified.



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There is no statutory authority allowing the Sheriff to maintain a safe deposit box or account outside the county treasury. Section 50.370, RSMo, requires every county official who receives any fees or other remuneration for official services to pay such money to the County Treasurer. In addition, Attorney General's Opinion 45-1992 (April 23, 1992) states sheriffs are not authorized to maintain a bank account for law enforcement purposes separate from the county treasury.

Improper and unsupported disbursements

The Sheriff made 6 improper and unsupported disbursements from the Special Operations account totaling \$15,951 from January 2023 through July 2025. The following table identifies the disbursements by type and amount. Some of these purchases may have been appropriate if completed using the required county purchasing process. However, the Sheriff disbursed the money outside of the normal process, and as a result, circumvented county purchasing controls, including County Commission oversight and the budget process.

Date	Purchase Type	Amount
09/28/2023	Drone	\$ 5,500.00
10/01/2023	Drone batteries	660.00
10/18/2023	Drone	5,500.00
06/04/2024	Floor mats	824.85
06/24/2024	Gym equipment	1,266.00
01/30/2025	Gym equipment	2,200.00
		\$ 15,950.85

The Sheriff indicated 2 drones were purchased in the event one was damaged. The Sheriff picked up all purchases in person.

On August 4, 2025, we conducted a site visit to verify the items purchased were located at the Sheriff's office or jail. Neither drone was in the office but we observed one drone and several batteries in the Sheriff's vehicle (first image below). The Sheriff indicated the other drone was stored at his personal residence and later provided a picture of both drones (second image below).

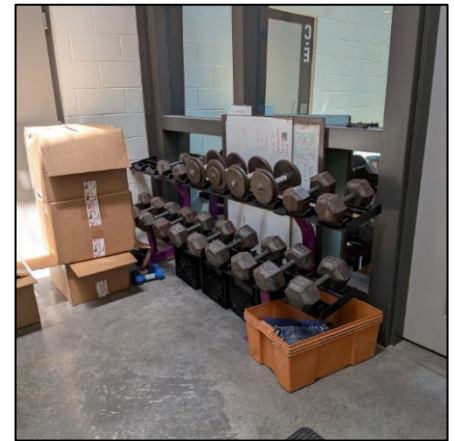
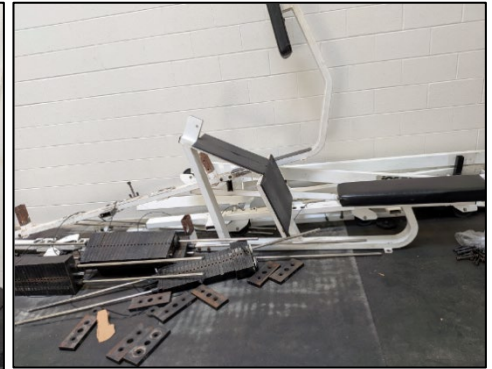




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The Sheriff storing a drone at his personal residence does not appear appropriate because it would not be immediately accessible to Sheriff's office personnel in the event of an emergency.

We could not locate the purchased gym equipment at the office or jail. The following pictures show the only gym equipment in the recreation room, which the Sheriff indicated is available for personnel use. Information provided to the SAO indicated the items pictured were previously purchased from the YMCA and did not include the newly purchased items. The items did not always match the quantity or type of equipment shown as purchased on the sales receipt slip. The receipt slip included 320 pounds of bumper plates, a 45 pound Olympic bar, plate tree, seated arm curl machine, overhead press machine (used), and functional trainer machine. In addition, while the recreation room did contain gym floor mats, they appeared to show more than 1 year of wear and tear. Sheriff's office personnel indicated the equipment (second picture below) was taken apart and used for spare parts for other equipment.





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The absence of the equipment on the sales receipt slips indicates items were not purchased for or are not being used for county purposes. Public funds should only be spent on items necessary and beneficial to the county. Detailed supporting documentation might have improved the office's ability to demonstrate purchases were reasonable. County residents have placed a fiduciary trust in their public officials to spend county money in a prudent and necessary manner.

Public funds deposited

On November 5, 2024, the Sheriff's office deposited a \$15,000 "technology bonus" (41% of the January 2023 through July 2025 deposits) into the Special Operations Account. This payment was a provision of the inmate telephone, video visitation, and messaging communication services contract signed by the Presiding Commissioner and Sheriff. The County Commission could not explain why the Sheriff deposited the money into this account.

Missouri Constitution, Article VI, Sections 23 and 25, prohibit the use of public money or property to benefit any private individual, association, or corporation except as provided in the constitution. Because the Sheriff improperly deposited county receipts into the Special Operations account, some of the expenditures from the account were likely made with public money.

Records not maintained

The Sheriff's office did not maintain an adequate check register, perform bank reconciliations, issue receipt slips for all donations, or retain supporting documentation of all purchases. The Sheriff and former Chief Deputy were the only individuals with access to the bank account. The Sheriff and former Chief Deputy maintained a check register from November 2024 through January 2025, but the information was incomplete and out of order. The office clerk created a checkbook register and performed bank reconciliations in June 2025, after the SAO requested documentation. The Sheriff and former Chief Deputy also wrote several checks out of sequence. On August 6, 2025, the



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Sheriff closed the Special Operations bank account and turned over the \$16,610 of remaining funds to the County Treasurer.

Preparing a cumulative book balance and monthly bank reconciliations and issuing receipt slips help ensure receipts and disbursements have been properly handled and recorded, and increases the likelihood errors will be identified and corrected timely. 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.

## 1.2 Receipting and depositing

Sheriff's office personnel do not always timely deposit or restrictively endorse checks. During our cash count, we noted 10 of the 11 checks (9 of which were for paper service fees) totaling \$2,545 were held for more than 7 days. The Sheriff's office clerk indicated the office does not deposit paper service fees until the service has been performed because a refund may be necessary in the event service could not be performed. Additionally, 2 of the 11 checks were not restrictively endorsed. The office clerk indicated she endorses paper service checks immediately, but she endorses all other checks when preparing the deposit.

Failure to implement adequate receipting and depositing procedures, including holding paper service fees until service, increases the risk that loss, theft, or misuse of money will occur and go undetected.

## 1.3 Bank reconciliations and liabilities

Sheriff's office personnel did not prepare January through June 2023 monthly bank reconciliations timely and do not prepare a monthly list of liabilities for the inmate and commissary account, and consequently, liabilities are not agreed to the reconciled bank balance.

The office clerk did not prepare the January through June 2023 bank reconciliations for both the criminal and civil service accounts until August 2023. Also, the civil service account reconciliation included a deposit in transit from July 2022 that cleared the bank, but was not marked as cleared in the accounting system. The office clerk indicated she was new to the position and it caused delays in completion of the 2023 reconciliations. However, she started her position in July 2022. The Sheriff indicated he reviews bank reconciliations, but does not document his reviews.

Sheriff's office personnel did not maintain a list of liabilities for the inmate account. The bank balance for the inmate account as of September 30, 2024, was \$64,325 and identified liabilities totaled \$64,578 as of September 30, 2024, resulting in a shortage of \$253.

Office personnel did not know how to obtain the liabilities report from the computer system prior to the SAO contacting the commissary company and requesting instructions for how to obtain the needed report. Sheriff's office



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personnel were not aware of the reports available through the commissary vendor or the necessity of agreeing monthly lists of liabilities to the reconciled account balances.

Performing adequate and timely monthly bank reconciliations and ensuring a monthly list of liabilities is agreed to the reconciled bank balance helps ensure receipts and disbursements have been properly handled and recorded, and increases the likelihood errors will be identified and corrected timely.

#### 1.4 Inactive inmate account balances

The Sheriff did not ensure inmate account balances were refunded upon release. As of September 30, 2024, the Sheriff's office was holding \$2,972 for 237 former inmates in the inmate and commissary bank account. The office held \$1,788 of this for more than 1 year.

Jailers generally provide inmates a debit card credited with their remaining account balances upon release unless the inmate is transferred to the Missouri Department of Corrections (DOC). In those instances, an inmate must sign a property release form designating an individual the debit card can be issued to. The Sheriff's office clerk indicated jailers may not have had the access needed to issue a debit card when an inmate was released or a property release form was not completed for inmates transferred to DOC, resulting in not issuing debit card refunds for some released inmates.

Follow up on inactive accounts is necessary to ensure money is appropriately disbursed to the former inmates or as otherwise provided by state law. Section 447.532, RSMo, provides that any funds held by a political subdivision that remain unclaimed for more than 3 years should be turned over to the Missouri State Treasurer's Unclaimed Property Division.

#### 1.5 Outstanding checks

The Sheriff has not established procedures to routinely follow up on outstanding checks. As of June 30, 2023, there were 21 outstanding checks, totaling \$590, that were older than 1 year in the civil service bank account. The most recent check was from April 2022 and the oldest check was from April 2010. Sixteen of the outstanding checks, totaling \$430, were outstanding for more than 3 years. The office clerk indicated she did not have an opportunity to follow up on outstanding checks left by the previous clerk.

Procedures to routinely follow up on outstanding checks are necessary to prevent the accumulation of money in the account and ensure the checks are appropriately reissued to the payee or the money is disbursed as provided by state law. Section 447.532, RSMo, provides that any funds held by a political subdivision that remain unclaimed for more than 3 years should be turned over to the Missouri State Treasurer's Unclaimed Property Division.

#### 1.6 Seized property

Sheriff's office personnel have not established adequate controls and procedures over seized property. Sheriff's office personnel indicated a



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physical inventory of seized property had not been completed as of September 2025 and no documentation could be provided. We haphazardly selected 11 items from the seized property evidence listing<sup>2</sup> to trace to the physical inventory and 5 items from seized property to trace back to the seized property evidence listing. We could not locate 2 items in the gun room (a New England 20-caliber gun and Maverick model 88 gun). The evidence officer told us both had been released; however, the officer could not locate release forms for either gun. We also could not locate 2 small brown bags (listed as one evidence item) in the seized property room. The evidence officer could not provide an explanation for these missing items.

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. Annual seized property inventories and complete and accurate inventory records including such information as description, current location, case number, date of seizure, and disposition of such property are necessary to ensure seized property is accounted for properly.

## 1.7 Vehicle and fuel use

The Sheriff does not monitor fuel use of office vehicles, and instead incorrectly assumed the dispatch center monitored fuel use. Our review of the logs maintained by the dispatch center noted they do not contain information about fuel use or distance traveled and the dispatch center does not monitor fuel use through any other means. The Sheriff's office spent approximately \$47,920 on fuel in 2023. The Sheriff's office obtains fuel with a fuel card from gas stations.

It is the Sheriff's responsibility to ensure fuel use and mileage for all fleet vehicles are accurately tracked and reviewed on a monthly basis. Procedures for reconciling fuel used to fuel purchased and documenting reviews of fuel use reports are necessary to ensure vehicles are properly used and to decrease the risk of loss, theft, or misuse of fuel going undetected.

## Similar conditions previously reported Recommendations

A similar condition to section 1.6 was noted in our prior 3 audit reports. Similar conditions to sections 1.2 and 1.3 were noted in our prior audit report.

The County Commission and Sheriff:

- 1.1 Ensure the Sheriff returns all equipment to the county, does not maintain bank accounts or safe deposit boxes outside the county treasury, closes the unallowed account, and turns over the account balance to the County Treasurer. In addition, the County Commission and Sheriff should ensure records of donations received are

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



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maintained, all disbursements are a necessary and prudent use of public funds, and documentation of all purchases is maintained.

The Sheriff:

- 1.2 Ensure receipts are deposited timely. In addition, the Sheriff should ensure checks are endorsed at the time of receipt.
- 1.3 Ensure monthly bank reconciliations and lists of liabilities are prepared timely and reconcile the lists to the available cash balances.
- 1.4 Establish formal policies and procedures to ensure inmates receive their remaining balances upon release. In addition, the Sheriff should attempt to return unclaimed balances to the former inmates. If a payee cannot be located, the amount should be disbursed in accordance with state law.
- 1.5 Establish procedures to routinely investigate outstanding checks and ensure old outstanding checks are voided and reissued to payees that can be readily located. If payees cannot be located, the money should be disbursed in accordance with state law.
- 1.6 Maintain a complete and accurate seized property evidence listing, ensure all court ordered property disposals are properly documented, and ensure periodic physical inventories are conducted and reconciled to the seized property evidence listing. Any differences should be investigated and resolved.
- 1.7 Establish procedures to track fuel use, reconcile the information to fuel bills, and document the reviews of vehicle and fuel use.

## Auditee's Response

*The County Commission provided the following response:*

- 1.1 *The Commission has confirmed that all equipment has been returned to the county to the best of its knowledge, all accounts have been transferred to the Wright County Treasurer and are now being properly monitored and maintained, and the safe deposit box is in the process of being closed. The Commission is continuing to seek the return of any outstanding property, if any exists, and continues to investigate the matter.*

*The Interim Sheriff provided the following responses:*

*We remain committed to continuous improvement and to maintaining the highest standards of fiscal responsibility and public service. The Sheriff's office is committed to implementing and maintaining strong internal controls*



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*to ensure compliance with audit recommendations. We will continue to review and improve our procedures to promote transparency, accountability, and the effective management of public resources.*

- 1.1 *The account noted by the Auditor no longer exists and has been transferred to the County Treasurer. The safe deposit box associated with the account has been inventoried and cross-referenced with available records to ensure proper disposition of the funds in accordance with Missouri law, including procedures for unclaimed property.*

*Office personnel will facilitate the transfer of \$15,000 from the Special Operations Account to the Inmate Security Account. Regarding property purchased with funds from the former account, office personnel has been working, and will continue to work, in coordination with the County Commission, to identify and account for all items.*

*This matter is being referred to an independent law enforcement agency for review.*

- 1.2 *Procedures have been implemented to ensure all funds are deposited promptly upon receipt, and checks are endorsed immediately.*
- 1.3 *Monthly bank reconciliations and liability lists are now prepared in a timely manner and reconciled to available cash balances to maintain accuracy and accountability.*
- 1.4 *Formal written policies and procedures will be established to ensure inmates receive remaining account balances promptly upon release. Unclaimed balances are now being reviewed, and efforts are made to return funds to former inmates.*
- 1.5 *Outstanding checks will routinely be investigated, and checks that remain unclaimed after reasonable efforts to locate payees will be voided and processed in accordance with state law. All funds that have been returned will be forwarded to the Unclaimed Property Division of the Missouri State Treasurer's office.*
- 1.6 *A complete and accurate seized property evidence listing is now being maintained. Procedures have been implemented to ensure all court-ordered disposals are properly documented. Periodic physical inventories are now conducted and reconciled with the seized property listing, with any discrepancies promptly investigated and resolved.*



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1.7 *Procedures have been established to track and monitor fuel use. The Sheriff's office now maintains a detailed fuel log within the Omnigo System, which is reconciled to fuel bills and reviewed regularly to ensure accuracy and accountability.*

## 2. County Procedures

The county's controls and procedures for disbursements, credit cards, physical inventories, and compliance with state law need improvement.

### 2.1 Late payments

The County Clerk does not ensure bills are paid timely, resulting in late fees and finance charges paid totaling \$961 for the period January 2023 through June 2024. During our review of late invoices paid from January 2023 through March 2024, we noted the county paid 195 invoices late. The invoices were paid or approved for payment 1 day to 7 months late and resulted in \$834 in late payment fees and interest on county credit cards and \$126 in late payment fees for other invoices. We noted invoices paid late included utilities, fuel, insurance, and disbursements to the state and local governments. The County Clerk indicated some invoices were not retained, so additional late payments may have been made.

Controls and procedures to ensure timely disbursements are necessary to prevent unnecessary fees and finance charges or potential lapse in services. The County Clerk indicated she was able to negotiate with some vendors who agreed to not charge late fees. The County Clerk indicated her staff were not always providing bills to the County Commission for approval timely, causing her office to make late disbursements. However, it is the County Clerk's responsibility to oversee the work of her staff and ensure bills are paid timely.

### 2.2 Sheriff appointment

The County Commission appointed an Interim Sheriff who did not meet statutory residency requirements. On September 30, 2025, Sheriff Byerley submitted a resignation letter to the County Commission effective November 1, 2025. On November 1, 2025, the County Commission appointed the Chief Deputy as the Interim Sheriff until a new Sheriff was elected in the January 2026 special election.

When asked by auditors, the County Clerk confirmed the Interim Sheriff is a resident of a neighboring county. According to the County Clerk, the County Commission was aware of the location of the Interim Sheriff's residence before the appointment.

Section 57.010.1, RSMo, indicates a person eligible to run for or be appointed to the office of sheriff "shall be a resident taxpayer and elector of said county" and "shall have resided in said county for more than one whole year next before filing for said office."



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### 2.3 Credit card controls

The county did not always retain receipt slips for credit card purchases and did not maintain adequate documentation to support some expenditures. The County Commission has also not established written guidelines for county credit cards including the appropriate use, oversight, and required documentation to support credit card purchases. Credit card purchases totaled approximately \$46,710 from February 2023 through June 2024.

The County Clerk and 2 County Commissioners each have a county credit card issued in their name and receive separate billing statements. The County Clerk indicated the cards are kept in her office and can be checked out by county employees and she maintains a log for each card. However, we noted the log did not indicate the date checked in or out; it only indicated a transaction date for purchases made with the credit cards. The County Clerk also indicated county employees do not always provide receipt slips or invoices to support their purchases when returning the cards as required.

We reviewed the credit card statements from February 2023 through June 2024, which included 146 transactions. The county could not locate receipt slips or supporting documentation for 73 transactions (50%) totaling \$16,629. In addition, we noted supporting documentation for 2 transactions, totaling \$1,366, for lodging expenditures did not indicate the purpose of the travel.

Credit card purchases are inherently more risky than other purchases because credit card purchases are, or can be, made prior to proper approval. That risk and the potential for inappropriate purchases or other misuse increases even more when internal controls and proper procedures are lacking. Without formal policies and procedures, employees are not aware of what purchases are allowable, the limits of what could be purchased without prior County Commission approval, or the documentation required to support purchases; and there is less assurance these purchases are appropriate. Credit card documentation is necessary to ensure all credit card purchases are appropriate and in compliance with county purchasing policies, and to reduce the risk of unauthorized purchases.

### 2.4 Sunshine Law public access policy

The County Commission has not adopted a written policy regarding public access to county records, as required, or developed a log to track Sunshine Law requests. Instead, the County maintains a folder to store fulfilled requests. The County Clerk and County Commission indicated they were not aware of the requirement for a written public access policy or need for a request log.

Section 610.028, RSMo, requires a written policy regarding release of information under the Sunshine Law. Section 610.023, RSMo, lists requirements for making records available to the public. Documenting adequate information in a log is necessary to ensure requests are completed timely, are adequately filled, and comply with statute. Adequate information includes the date of the request, a brief description of it, the date it is



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completed, and any associated costs to fulfill. A public access policy can identify a person to contact, provide an address to mail such requests, establish fees that may be assessed for providing copies of public records, and require the county to document Sunshine Law requests in a log.

### 2.5 Meeting minutes and closed meetings

County officials could not locate County Commission minutes for 7 closed meetings held on March 14, May 23, July 24, July 31, August 1, August 22, and September 28, 2023. On May 23, 2023, the meeting agenda indicated an open meeting would be held followed by a closed session all day, and the open meeting minutes indicated closed session documents were reviewed by the County Commission. However, the County Commission did not vote in the open meeting to go into a closed meeting. The County Clerk indicated this may have been an error in the agenda. In addition, the County Commission did not cite the specific reference to the section of law allowing the closure of County Commission meetings when voting to go into a closed meeting for any of the 13 closed meetings held.

Missouri's Sunshine Law, Chapter 610, RSMo, provides for transparency and openness of government. Section 610.020.7, RSMo, requires minutes of open and closed meetings be maintained as a record of business conducted and to provide an official record of actions and decisions taken, and that minutes be retained. Section 610.022, RSMo, requires public bodies to announce the specific reasons allowed by law for going into a closed meeting and to enter the vote and reasons into the minutes.

### 2.6 Physical inventories

The County Clerk did not ensure physical inventories of assets were completed. As a result, the county does not have a current inventory list of assets or a way to ensure all assets are accounted for.

The County Clerk indicated she assigned physical inventory duties for all county offices, except the Sheriff's office that performs its own inventory, to one of her office staff. She also indicated, when asked, that she could not find a record of an inventory being performed since 2021. While the inventory duties were assigned to staff, it is ultimately the County Clerk's responsibility to oversee the work of her staff and ensure staff complete procedures, such as regular physical asset inventories. In addition, the county does not have a written policy requiring periodic inventories.

Section 49.093.1, RSMo, requires the county officer or the county officer's designee of each county department to annually inspect and inventory all equipment and personal property belonging to the county above \$1,000 value and file a report with the county clerk. Section 49.093.2, RSMo, indicates any remaining property not inventoried by a particular department shall be inventoried by the county clerk. Adequate asset records and procedures, including annual inventories, are necessary to provide controls over county



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property; safeguard county assets that are susceptible to loss, theft, or misuse; and provide a basis for proper financial reporting and insurance coverage.

## Recommendations

The County Commission:

- 2.1 Work with the County Clerk to implement procedures to ensure bills are paid timely.
- 2.2 Establish procedures to ensure any persons appointed for interim positions or running for county office are qualified to hold office within the county.
- 2.3 Establish and implement written guidelines regarding use of the county credit cards, including provisions for allowable uses, required documentation, and the approval process for credit card purchases.
- 2.4 Develop a written public access policy and maintain a public request log or other documentation to help ensure compliance with state law.
- 2.5 Ensure the specific reasons for closing a meeting are accurately documented in the open minutes, meeting notices, and agendas. In addition, ensure meeting minutes are prepared and retained for all closed meetings.
- 2.6 Work with the County Clerk to ensure an annual inventory of all assets of \$1,000 or greater value is performed and documented to comply with state law.

## Auditee's Response

- 2.1 *The County Clerk's office has implemented new internal control policies for the receipt, processing, and payment of invoices. All invoices are now date-stamped upon receipt and initialed by the staff member who received them, with notation indicating the method of receipt (email, mail, or hand delivery).*

*Once received, the invoice is entered into the accounting system and scheduled for approval at the next commission meeting or on the next business day a commissioner is available. After payment is issued, the invoice is stamped "Paid" with the corresponding check number and payment date. A commissioner then initials the invoice to indicate review and approval. Finally, the invoice is marked with the mailing date once it has been processed and prepared for distribution.*

*This entire process is completed within a timeframe of no more than 4 business days from the date of receipt.*



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- 2.2 *The county agrees with the recommendation but respectfully disagrees with the legal conclusion that the Interim Sheriff did not meet statutory residency requirements. The cited statutory Subsection 57.010.1, RSMo, does not unequivocally apply to interim appointments, and instead describes residency in the context of "election-qualifications" for permanent officeholders and treats this as separate from other requirements, including for example the separate subsection requiring holding a valid peace officer license, as described in subsection 2 of that same statute. The county followed the appointment process described in Section 57.080, RSMo, and the text of that statute similarly differentiates between interim and permanent positions, and expresses that the interim appointment can only last "until the person chosen at such election shall be duly qualified;" again indicating that the qualification requirements applicable to election candidates as detailed in Section 57.010.1, RSMo, are separate from interim appointments. Missouri courts have also expressed that the purpose of residency requirements is simply to make sure officials are connected to their constituents, and that determining residency is fact specific and dependent on the person claiming it. See *George v. Jones*, 317 S.W.3d 622 (Mo. App. S.D. 2010). The interim appointee here has been an employee of the Sheriff's office serving the community for many years, and already owned real property and paid taxes within the county, and her interim appointment facilitated the transition from the resigning Sheriff. The County Commission recognizes that some of the matters referenced in the report include complex legal issues that may be subject to debate, but concurs with the recommended courses of action and appreciates the opportunity to share its perspectives.*
- 2.3 *The county will initiate the process of establishing and adopting comprehensive written guidelines within the personnel policy to govern the appropriate issuance, use, and oversight of county credit cards.*
- 2.4 *The county will initiate the development and implementation of a formal written Public Access Policy to ensure consistent compliance with public records requests. In addition, the county will establish and maintain a Public Request Log to document, track, and monitor all such requests and their resolutions.*
- 2.5 *The county has revised its procedures for announcing closed session meetings to ensure they are clearly and accurately reflected on the official meeting agenda. Additionally, the county has enhanced its process for recording, documenting, and filing closed session minutes to promote greater accuracy and timeliness moving forward.*



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2.6 *The County Clerk's office has completed a comprehensive review and update of all county inventory records following the conclusion of this audit. In accordance with state law, procedures have been established to ensure inventory records are reviewed and updated annually in coordination with each elected official.*

*All items with a value exceeding \$1,000 are now documented on the official inventory list to ensure accurate asset tracking and accountability. These measures are intended to maintain compliance with statutory requirements and strengthen the county's internal controls over capital assets.*

## Auditor's Comment

2.2 The County Commission's interpretation of Section 57.010.1, RSMo, is inconsistent with the wording of the statute. Section 57.010.1, RSMo, specifies that "No person shall be eligible for the office of sheriff who has been convicted of a felony. Such person shall be a resident taxpayer and elector of said county, shall have resided in said county for more than one whole year next before filing for said office and shall be a person capable of efficient law enforcement." Thus the statute is not limited to "elected" Sheriffs. Following the County Commission's reasoning, a felon could be appointed sheriff. Just as a felon is not eligible for the office of Sheriff, regardless of whether he/she is elected or appointed, so too a person must be a resident taxpayer to be eligible for the office.

## 3. Settlement and Debt

The County Commission did not adequately protect the county's financial interests when overseeing the jail project, and as a result, the county incurred litigation costs. In addition, the County Commission entered into a form of indebtedness not allowed by state law to pay the resulting legal settlement and did not document approval of one of the debt agreements in any open or closed meeting minutes.

After the SAO received a concern through its Whistleblower Hotline about the County Commission requesting a loan from the Wright County Industrial Development Authority (IDA) Board, we requested the County Commission and County Clerk provide relevant documents and information.

In 2018, the county chose to use a construction manager at risk (CMAR) process for expansion of the Wright County jail.<sup>3</sup> The CMAR process requires the county to select a construction manager through a qualifications process, after which the construction manager solicits bids for the project, and sets a guaranteed maximum price (GMP). The GMP is paid by the county

<sup>3</sup> According to the County's 2021 audited financial report, the project was funded by \$7,015,000 of certificates of participation.



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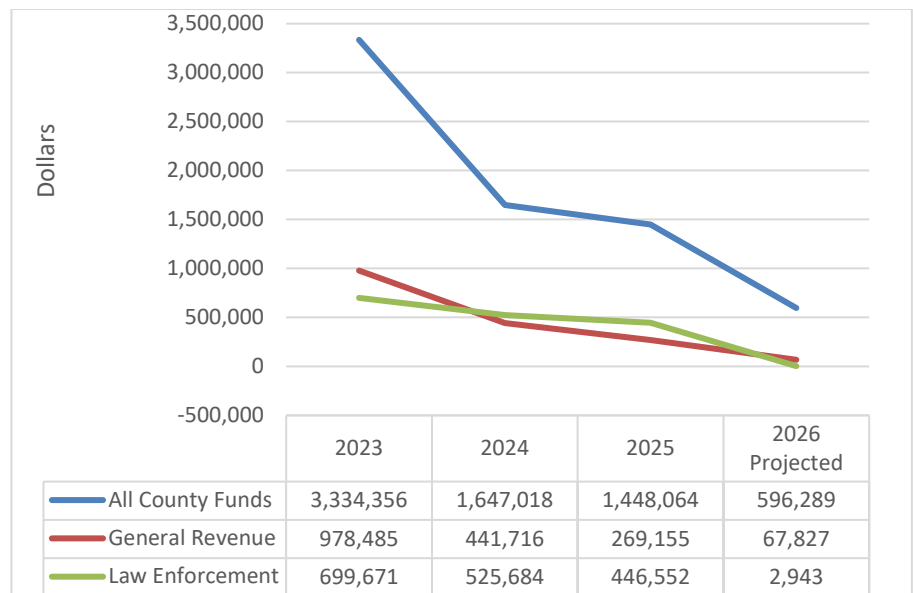
unless significant scope changes occur, and any cost overruns beyond the GMP are assumed by the construction manager. The County Commission approved a GMP of \$6,913,668 on April 11, 2019.

Debt not compliant with state law

The County Commission entered into a form of indebtedness not allowed by state law to pay a legal settlement. The county's alleged failure to pay some of the construction costs timely, resulted in the construction manager filing a lawsuit against the county for breach of contract in June 2022, to which the county filed a counterclaim. In July 2025, to resolve the litigation and prevent additional litigation costs, the parties executed a \$625,000 settlement. At the time of settlement, the remaining amount to reach the GMP was \$451,045, so the eventual settlement resulted in an additional cost of \$173,955 above the original contract GMP and the need for the county to enter into a loan agreement and incur interest costs, totaling \$74,000, to pay the settlement. The potential costs to the county if it had not settled are unknown.

Adequate protection of the county's financial interests is especially important, given the county's current financial condition. Figure 1 shows the fund balance of all county funds, the General Revenue Fund, and the Law Enforcement Fund.

Figure 1: Fund balances by calendar year



Source: Prepared by the SAO using 2024 Wright County budget and 2026 amended Wright County budget.

The county entered into debt agreements to pay a portion of the settlement that do not comply with state law. On September 15, 2025, the County Commission signed a \$350,000 promissory note to pay the IDA Board. The County Commission obtained the funds from the IDA Board to pay a portion of the settlement with the construction manager. The county did not document



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the agreement in open or closed meeting minutes despite county indebtedness being a public record.

In the promissory note, the County Commission agreed to pay semi-annual installments of \$21,200 to the IDA Board with the first payment due on March 15, 2026. However, the promissory note also states all outstanding principal and interest shall be fully due on or before September 15, 2026. A loan repayment schedule provided with the promissory note identified a 1-year balloon payment due on September 15, 2026, unless extended. If the balloon payments were extended, the final payment would be due on September 15, 2035, effectively making it a 10-year loan. The County Commission indicated it obtained quotes for loans from other sources, but the IDA Board offered a lower interest rate.

Due to the county's significant delays in providing us documentation related to the promissory note, we issued a subpoena to the County Clerk on December 29, 2025, requiring her to produce the documentation (see Appendix). On January 6, 2026, after our inquiries, the County Commission and IDA Board signed a new agreement to supersede the promissory note. The new agreement requires Wright County to pay the IDA Board \$21,200 every 6 months for the next 10 years beginning March 15, 2026. While the new agreement indicates it is an intergovernmental agreement as authorized by Chapter 70, RSMo, it does not meet the statutory criteria to be an intergovernmental agreement because the IDA Board is a corporation and not a governmental entity. Also, the new agreement indicates the IDA Board is granting the funds to the county, but it is not a grant because the funds must be repaid to the IDA Board. The promissory note and the new agreement are effectively loans with a 10-year repayment schedule, which are not authorized by state law.

Counties are authorized to borrow funds through bonds, tax anticipation notes, and protested warrants as provided by Chapters 50 and 108, RSMo, or issue bonds as authorized in the Missouri Constitution. The Missouri Constitution Section 26(a) states, "No county. . . shall become indebted in an amount exceeding in any year the income and revenue provided for such year plus any unencumbered balances from previous years, except as otherwise provided in this constitution." In addition, Section 610.020.7, RSMo, requires the county to take minutes of open and closed meetings as a record of business conducted and to provide an official record of actions and decisions taken, and requires minutes to be retained.

## Recommendation

The County Commission ensure necessary reports and information are obtained to effectively monitor future construction projects. In addition, the County Commission should ensure any debt-related agreements and contracts are entered into only as authorized by state law, and actions and decisions taken are documented in meeting minutes.



## Auditee's Response

*The County agrees with the ultimate recommendation and will coordinate with office holders and legal counsel to ensure future construction project acts and related decisions, including those regarding project disputes and debt-related agreements, are properly made and monitored, and to ensure that such decisions and actions are properly documented in meeting minutes. The County Commission recognizes that some of the matters referenced in the report include complex legal issues that may be subject to debate, but concurs with the recommended courses of action and appreciates the opportunity to share its perspectives.*

## 4. Prosecuting Attorney's Controls and Procedures

Controls and procedures in the Prosecuting Attorney's office need improvement. The office collected approximately \$118,000 in court-ordered restitution, bad checks, and fees during the year ended December 31, 2023.

### 4.1 Segregation of duties

The Prosecuting Attorney has not adequately segregated accounting duties or performed documented supervisory reviews of all records. The Office Manager is responsible for receipting, recording, and depositing money; and preparing disbursements. However, the Prosecuting Attorney only performs a documented review of checks prepared for his signature and does not review receipt and deposit records. The Prosecuting Attorney indicated he had not considered the importance of performing an independent review of deposits.

Proper segregation of duties is necessary to ensure transactions are accounted for properly and assets are adequately safeguarded. Internal controls would be improved by segregating the duties of receiving, recording, and depositing receipts. If proper segregation of duties cannot be achieved, documented independent or supervisory reviews of detailed accounting and bank records are essential and should include comparing daily receipt activity to deposits.

### 4.2 Bank reconciliations, outstanding checks, and liabilities

The Prosecuting Attorney has not established adequate procedures for reconciling the bank account, routinely following up on outstanding checks, and preparing a monthly list of liabilities to reconcile to the available cash balance. Prosecuting Attorney's office personnel maintain a list of all checks and deposits, but do not maintain a book balance to reconcile to the bank balance. Instead, they agree deposits and debits on a manually prepared spreadsheet with the bank statement. The Prosecuting Attorney's office also does not maintain a list of liabilities.

Using the available information we completed a bank reconciliation and calculated the reconciled book balance. As of December 31, 2023, this balance was \$28,972 and the bank balance was \$30,021, resulting in an unidentified balance of \$1,049. The Office Manager indicated she thought this was interest earned; however, this explanation is unlikely due to the amount of money that is regularly paid out to victims from this account. In addition, we noted there were outstanding checks totaling \$4,513 that have



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been outstanding for more than one year, with some dating back to 2019. Prosecuting Attorney's office personnel indicated they were not aware of the process for turning over unclaimed money to the State Treasurer.

Maintaining an accurate book balance and performing adequate monthly bank reconciliations helps ensure receipts and disbursements have been properly handled and recorded, and increases the likelihood errors will be identified and corrected timely. Without regular identification and comparison of liabilities to a reconciled bank balance, there is less likelihood errors will be identified and the ability to both identify liabilities and resolve errors is diminished. In addition, procedures to routinely follow up on outstanding checks are necessary to prevent the accumulation of money in bank accounts, and ensure funds are appropriately disbursed to victims or as otherwise provided by state law. Section 447.532, RSMo, provides that any funds held by a political subdivision that remain unclaimed for more than 3 years should be turned over to the Missouri State Treasurer's Unclaimed Property Division.

#### 4.3 Receipting and depositing

The Prosecuting Attorney did not always deposit receipts timely. During 2023, the Prosecuting Attorney made 20 deposits, the average deposit totaled approximately \$5,604, the frequency of deposits varied throughout the year, and there was 1 month in which personnel did not make a deposit. In addition, personnel do not restrictively endorse all money orders upon receipt. During a cash count on March 27, 2024, we noted all 3 of the money orders on hand, totaling \$1,163, were not restrictively endorsed.

Prosecuting Attorney office personnel indicated the practice is to deposit money at least once per month and the policy is to restrictively endorse money orders when received. The Prosecuting Attorney did not know why the depositing and endorsement policies were not being followed. Failure to implement adequate receipting and depositing procedures increases the risk that loss, theft, and misuse of money received will occur and go undetected.

#### 4.4 Inactive bank accounts

The Prosecuting Attorney maintains 2 inactive bank accounts and paid \$296 in dormant account fees for the accounts in 2023. The balance of one of the accounts was \$36,907 as of December 31, 2023, with fees incurred totaling \$129 in 2023. The balance of the other account was \$4,653 as of December 31, 2023, with fees incurred totaling \$167 in 2023. The Prosecuting Attorney indicated these bank accounts were used by the prior Prosecuting Attorney<sup>4</sup> and there was no documentation indicating the source of the money. After we discussed this issue with the Prosecuting Attorney, he turned over the unidentified money to the Missouri State Treasurer's Unclaimed Property Division.

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<sup>4</sup> The prior Prosecuting Attorney's term expired in December 2018.



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Maintaining an inactive bank account causes the county to have to pay fees related to these bank accounts and increases the risk of loss, theft, or misuse of funds. Section 447.532, RSMo, provides that any funds held by a political subdivision that remain unclaimed for more than 3 years should be turned over to the Missouri State Treasurer's Unclaimed Property Division.

#### 4.5 Personal notary fees

A Prosecuting Attorney's office employee is conducting personal business as a notary while also performing Prosecuting Attorney's office duties. During business hours, she provides notary services for the county and also provides notary services to the public and personally collects a \$2 fee per notarized document for these services. The employee could not tell us how much she collected during the year in notary fees, but indicated that these transactions were infrequent. The Prosecuting Attorney's office reimburses the employee for her public notary license, indicating it is for county purposes. In addition, the sign outside the Prosecuting Attorney's office makes it appear the fees are collected in the official capacity of the county, when they are not. The following is a photograph of the sign:



Section 486.695, RSMo, states that a governmental employer who has absorbed an employee's costs in becoming or operating as a notary shall require any fees for notarial acts performed on the employer's time either to be waived or surrendered as revenue of the employer. The use of a public office to conduct personal business is improper. The employee is receiving compensation from the county for both her time and notary license, and as a result, her work during office hours should be limited to county business.

#### Similar conditions previously reported

Similar conditions to sections 4.1 and 4.2 were noted in our prior 3 audit reports. Similar conditions to section 4.3 was noted in our prior 2 audit reports.

#### Recommendations

The Prosecuting Attorney:

- 4.1 Segregate accounting duties or ensure independent or supervisory reviews of detailed accounting and bank records are performed.
- 4.2 Ensure adequate monthly bank reconciliations are prepared and old outstanding checks are voided and reissued to payees that can be readily located. If payees cannot be located, the money should be disposed of in accordance with state law. The Prosecuting Attorney



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should also ensure that an accurate and up-to-date book balance and a list of liabilities is prepared and reconciled to the bank balance monthly.

- 4.3 Ensure deposits are made timely and money orders are restrictively endorsed at the time of receipt.
- 4.4 Dispose of money held in inactive bank accounts in accordance with state law and close the accounts.
- 4.5 Discontinue allowing office personnel to conduct personal business during county hours with county resources or require personnel to waive or surrender fees for services performed on employer's time as required by state law.

## Auditee's Response

- 4.1 *The Prosecuting Attorney's office will establish a procedure of two-point security check in regards to deposits, by having a second member of office personnel conduct an independent review of money prepared for deposits and receipts.*
- 4.2 *We have remitted the funds for the old outstanding checks to the State Treasurer's office, and we will establish procedures to routinely investigate outstanding checks. We will attempt to implement the Auditor's recommendation in regard to maintaining a list of liabilities, and moving forward, we will review bank reconciliations more closely and investigate any discrepancies upon discovery.*
- 4.3 *This recommendation has been implemented by the Prosecuting Attorney's office.*
- 4.4 *This is no longer an issue the accounts have been closed and all funds forwarded to the State Treasurer's office.*
- 4.5 *The Prosecuting Attorney's office no longer provides notary services for the public. The sign in question has been removed.*

## 5. County Assessor's Controls and Procedures

The County Assessor collects unallowed fees, and receipting controls and procedures need improvement. The County Assessor's office processed receipts totaling approximately \$25,207 for maps, plat books, online GIS data access, and other miscellaneous fees during the year ended December 31, 2023.

### 5.1 Research fees

The County Assessor charges a \$3 fee not allowed by law to those requesting a receipt slip for some parcel document transactions. The Assessor's office collected an estimated \$376 in these fees in 2023. The Assessor's office calls the fee a "research fee," but no research is performed. According to the current



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County Assessor, a former County Assessor calculated the fee as 15 minutes of the average of all salaries in the office converted into an hourly wage. However, the fee was not consistently applied to all receipt slips issued and was not separately tracked, so we had to estimate the total fees collected based on monthly transmittals to the County Treasurer.

There is no statutory authority allowing the County Assessor to charge and collect such a fee. Additionally, the fee may discourage individuals from requesting a receipt slip and diminishes the usefulness the receipting control may have.

**5.2 Receipting and recording** The County Assessor's office procedures for receipting and recording money need improvement. We noted the following concerns:

- Office personnel do not write receipt slips for all money received or always record amounts on the receipt log. Instead, staff only issue a receipt slip upon request. As a result, receipts cannot be reconciled to the transmittals. During a cash count performed on March 26, 2024, we noted personnel did not issue receipt slips for \$8 cash and 2 checks totaling \$21. While these receipts were recorded on a handwritten receipt log, without the use of prenumbered receipt slips we could not match any of the cash counted to the transactions on the log, and we noted the total amount recorded on the log was \$1 more than our cash count total of \$765.
- Office personnel do not issue manual receipt slips in numerical order. As a result, personnel cannot account for the numerical sequence of receipt slips or determine if all receipts were transmitted intact.
- Office personnel do not always immediately restrictively endorse checks upon receipt. During our cash count, we identified 2 of the 9 checks counted, totaling \$21, were not restrictively endorsed. The office's procedure is to restrictively endorse checks when they are received. According to the Assessor, one of the checks was written for the incorrect amount and was being held until the individual returned with a check of the correct amount. The County Assessor could not provide an explanation for the other check that was not endorsed.

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

## Recommendations

The Assessor:

- 5.1 Discontinue charging and collecting the research fee.



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**Auditee's Response**

5.2 Ensure prenumbered receipt slips are issued for all money received in numerical order, the numerical sequence of receipt slips are accounted for, all receipts are recorded on the receipt log, and checks are restrictively endorsed upon receipt.

5.1 *The office has charged this Research and Recovery fee since before I started in 2007, so I was unaware we couldn't charge this fee. We will no longer be charging this fee.*

5.2 *We will start writing receipt slips for any money collected. We will endorse all checks as soon as they are received. We will make sure to log all receipts.*

**6. County Clerk's  
Bank  
Reconciliations**

Controls and procedures in the County Clerk's office need improvement. The office collected money for notary fees, liquor licenses, ATV licenses, maps, and plat books totaling approximately \$11,000 during the year ended December 31, 2023.

County Clerk's office personnel do not always perform timely and accurate reconciliations of the bank account and the County Clerk did not ensure bank reconciliations were completed timely. Personnel completed the combined November and December 2023 bank reconciliation in April 2024, almost 5 months after the statement date and 1 month after the SAO requested the bank reconciliations. In addition, personnel incorrectly included a \$55 deposit in transit and a \$55 outstanding check as reconciling items, despite these transactions clearing the bank in December.

Performing monthly bank reconciliations helps ensure accurate records are kept and increases the likelihood errors will be identified and corrected timely. The County Clerk indicated she performs supervisory reviews of bank reconciliations prepared by staff, but was out of the office for an extended period of time and was unaware personnel did not complete the November and December reconciliations. In addition, the County Clerk indicated the 2 items included in the reconciliation erroneously had not been marked as cleared in the accounting software. It is the County Clerk's responsibility to oversee the work of her staff and ensure necessary reconciliations are performed to ensure records are in balance and errors are detected and corrected timely.

**Recommendation**

The County Clerk ensure adequate monthly bank reconciliations are prepared timely and accurately. Any differences should be promptly investigated and resolved.

**Auditee's Response**

*New procedures have been implemented in the County Clerk's office to ensure monthly bank reconciliations are completed in a timely manner. Each reconciliation is now required to be promptly reviewed, approved, and signed*



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*by the County Clerk upon completion, and subsequently filed for recordkeeping in accordance with established accounting standards.*

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## 7. Public Administrator's Annual Settlements

The Public Administrator does not always file annual settlements timely. The Public Administrator is the court-appointed personal representative for wards or decedent estates of the Circuit Court, Probate Division. The Public Administrator's office was responsible for filing annual settlements for 28 wards and estates as of December 31, 2023. During our review of 3 haphazardly selected estates, we noted the Public Administrator filed the 3 annual settlements after the due date. For these 3 estates, annual settlements were filed 101, 105, and 62 days after the due date. The Probate Clerk indicated 3 additional settlements were filed 55 to 69 days late in 2023. The Public Administrator stated he is behind because he does not have support staff.

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 go undetected.

### Recommendation

The Public Administrator file annual settlements timely.

### Auditee's Response

*The office is now current on all settlements and is working with the court to ensure settlements are filed timely. The office is currently short-staffed and new cases are being added periodically, which has affected our timeline.*

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## 8. Sales Tax Rollback

The County Clerk did not document her property tax reduction calculations. As a result, there is nothing to support that the calculations were accurate and calculated according to state law, and our review determined the county levied approximately \$23,400 in excess property taxes for 2023. The County Clerk indicated she used an estimate of the sales tax reduction instead of the statutory calculation, which adjusts for actual sales tax collections of the preceding year.

Section 67.505, RSMo, requires the county to reduce property taxes for a percentage of sales taxes collected. Wright County voters enacted a 1/2 cent sales tax with a provision to reduce property taxes by 50% of sales taxes collected. The county is required to estimate annual property tax levies to meet the 50% reduction requirement and provide for an adjustment for actual sales tax collections of the preceding year that are more or less than the estimate for the preceding year.

Accurate property tax rate levy reduction calculations that are reviewed and documented are necessary to ensure property tax levies are properly set.



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## Recommendation

The County Commission and County Clerk ensure property tax rate reduction calculations are accurate and properly documented including the adjustment required for sales tax reductions not taken in prior years and develop a plan to correct for the accumulation of prior years' over collections of property taxes.

## Auditee's Response

*Following the completion of this audit, the County Clerk reviewed and revised the method previously used to calculate annual sales tax distributions. The previous process utilized formulas passed down from the previous County Clerk; however, a new calculation method has now been implemented in accordance with statutory requirements. This updated process ensures all sales tax calculations are accurate, fully documented, and compliant with applicable state regulations.*

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## 9. Sheriff's Compensation

The County Commission authorized mid-term salary increases totaling \$16,281 to the Sheriff over a period of 2 years in violation of constitutional provisions and state law. The Sheriff took office in 2021 at the salary level approved by the Wright County Salary Commission.

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

## Not Allowed by Constitution

The Sheriff received a salary increase beginning January 2023 of \$5,380 and another increase of \$10,901 in 2024, for a total increase of \$16,281. The County Clerk indicated the County Commission did not realize that the raise passed by the legislature was not allowed by the Missouri Constitution. By the time the County Commission became aware of this, it had already approved the first raise and had promised a second raise, so it decided not reverse the decision.



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### Improper Calculation

In addition to being unconstitutional, the salary increases given to the Sheriff were not calculated in accordance with state law.

Because the salary increase was greater than \$10,000, the amount should have been paid in 5 annual installments of 20% until the full salary increase is awarded. The January 2023 increase was 23% of the difference between the Sheriff's then salary and the statutory wage base (50% of an associate circuit judge's salary). The 2024 increase was 50% of the difference between the Sheriff's then salary and the statutory wage base. As a cumulative result of these actions, as of December 31, 2024, the Sheriff was paid an annual salary of \$67,801, which exceeded the statutory salary increase by \$2,886. This occurred because the county did not use a consistent method to determine the amount of the raises. The County could not provide any documentation or explanation for the raise calculations or support of the County Commission's approval. Without documentation or support, it is unclear why the salary increase was given and how it was calculated.

### Recommendation

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

### Auditee's Response

*The County agrees with the recommendation but needs to clarify that the report incorrectly suggests that it was a matter of settled law that Article VII, Section 13 of the Missouri Constitution precluded the salary schedule changes provided by Section 57.317.1(2), RSMo. Instead, Section 57.317.1(2), RSMo, as enacted in 2021 raised multiple complex legal issues that were debated across the state up until the declaration of its invalidity on different grounds in *Byrd v. State*, 679 S.W.3d 492 (Mo. banc 2023) and legislative repeal by L.2025, S.B. No 1, Section A, eff. August 28, 2025. If that statute had remained in place and not been invalidated on different grounds, and if it had been litigated to conclusion based on the grounds described by the report (which did not occur), then there would have been substantial legal arguments against the report's conclusions.*

*The county agrees and acknowledges that Article VII Section 13 of the Missouri Constitution generally prohibits the legislature from raising compensation of public officers during their term in office, but this only applies where the duties of that office remain unchanged. *Mooney v. County of St. Louis*, 286 S.W.2d 763, 766 (Mo. 1956). In that case, the Missouri Supreme Court held that office holders failed to prove that a pay increase provided in then SB 254 was intended as compensation for additional duties in then SB 237, but at the same time recognized that determining legislative intent to award compensation for additional duties does not depend exclusively on there being specific language to that effect in the new laws themselves. Decades later, the Court expressed as to the constitutional restriction that "an exception exists where additional duties, extrinsic or not*



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*germane to the office, have been imposed in conjunction with the increase in compensation." Laclede County. v. Douglass, 43 S.W.3d 826, 828 (Mo. 2001). This test has also been articulated to say that services that "are not a part of the regular duties of the officeholder" allow for increased compensation. Hawkins v. Fayette, 604 S.W.2d 716, 720-21 (Mo. Ct. App. 1980). The best example of discerning between "duties germane to an office" that therefore merit no increase and duties that "are extrinsic or foreign to the office and not incidental or germane thereto" and therefore allow for an increase are found in Hawkins, where a mayor was required to take over duties that had been performed by a city administrator. While preparing a budget was considered a mayoral duty that the administrator had performed, preparing grant applications was not, and therefore an increase in pay was allowable. Id. at 720-21. Additionally, it was constitutional to increase the pay of certain circuit attorneys when they were required to attend coroner's inquests. See id. at 721. The legislature is presumed to know the law at the time that it acts. See State v. Prince, 311 S.W.3d 327, 334 (Mo. App. W.D. 2010). With those concepts in mind, in 2021 Missouri Senate Bill 53 was adopted by the legislature and signed by the governor. SB 53 revised numerous Missouri statutes, including several regarding the Sheriff's duties related to law enforcement, civil process, and jail operations. This includes changes in duties regarding service of process (Section 57.280.5, RSMo), new crimes (Sections 191.677, 455.010, 566.145, 574.110, and 574.203, RSMo), new jail obligations (Section 191.1165.7, RSMo -depending on appropriations), new obligations regarding juvenile inmates (Section 211.072, RSMo), new obligations regarding inmates (Section 217.199, RSMo -feminine hygiene products), new peace officer licensure requirements (Sections 590.030.5 and 590.192, RSMo), new duties specific to law enforcement agencies and their executives (Sections 590.030.7 and 590.075, RSMo), new law enforcement use of force practices (Sections 590.805 and 590.1265, RSMo), new obligations regarding expungement of records (Section 610.140, RSMo). To be clear, ALL these new duties resulted from SB 53 itself, which also contained the compensation increase detailed in Section 57.317, RSMo. In other words, there would be no need to look outside of SB 53 in order to find a connection between the increased compensation and additional duties, and thus this part of the statute was at least in compliance with Article VII Section 13 of the Missouri Constitution. It should also be noted the SB 53 did not arise in a vacuum, and the legislature presumably knew it had recently imposed substantial other and new duties on the Sheriff in: i.) the Second Amendment Protection Act, ii.) the Officer Bill of Rights, and iii.) law enforcement obligations in relation to medical marijuana.*

*The County Commission recognizes that some of the matters referenced in the report include complex legal issues that may be subject to debate, but concurs with the recommended courses of action and appreciates the opportunity to share its perspectives.*



## Auditor's Comment

The Sheriff's salary schedule passed in SB 53 (2021) was not invalidated by the court's decision in *Byrd v. State*, 679 S.W.3d 492 (Mo. banc 2023). *Byrd* invalidated the language added to Section 57.317, RSMo, in HB 1606 (2022), which was an exemption from that section for the Boone County Sheriff. The remainder of the provisions of Section 57.317, RSMo, that were passed in SB 53 remained intact after *Byrd*. SB 53 is devoid of any additional duties extrinsic or not germane to the duties ordinarily performed by a sheriff such that the constitutional barrier to midterm increases for public officers should be removed, nor does it contain any express provision providing the additional compensation for the sheriffs was for the performance of any new duties contained therein. The exception to the prohibition on midterm increases based on newly created or additional duties extrinsic or not germane to the office is therefore inapplicable. In multiple cases, the Supreme Court of Missouri has addressed the constitutional prohibition on mid-term increases. See e.g., *State ex rel. George v. Verkamp*, 365 S.W.3d 598 (Mo. banc. 2012); *Laclede County v. Douglass*, 43 S.W.3d 826 (Mo. 2001); and *Mooney v. County of St. Louis*, 286 S.W.2d 763 (Mo. 1956).

## 10. Electronic Data Security

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

### 10.1 User identification and passwords

The County Assessor, Sheriff, and Prosecuting Attorney have not established adequate password controls to reduce the risk of unauthorized access to computers and data. Passwords for employees in the County Assessor's, Sheriff's, and Prosecuting Attorney's offices are not required to have a minimum number of characters. Additionally, the former Public Administrator does not require any user identifications (IDs) or passwords to log into his computer. The officials indicated that they did not realize the necessity of these specific password controls in their offices. The County Commission was not aware the former Public Administrator did not have a user ID or password.

Unique user accounts and passwords are necessary to authenticate access to computers. Without unique user accounts and passwords, there is an increased risk of unauthorized access to computers and the unauthorized use, modification, or destruction of data. In addition, since passwords in certain offices are not required to contain a minimum number of characters, there is less assurance they are effectively limiting access to computers and data files to only those individuals who need access to perform their job responsibilities.

### 10.2 Security controls

The County Assessor, County Clerk, and Prosecuting Attorney do not have security controls in place to lock computers after a specified number of incorrect logon attempts. Officials indicated they had not considered the



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necessity of requiring user IDs to be locked or revoked after failed password attempts.

Logon attempt controls lock the capability to access a computer after a specified number of consecutive invalid logon attempts and are necessary to prevent unauthorized individuals from continually attempting to logon to a computer by guessing passwords. Without effective security controls, there is an increased risk of unauthorized access to computers and the unauthorized use, modification, or destruction of data.

### 10.3 Data backups

The former Public Administrator did not perform backups of electronic data and the Sheriff does not store backup data at an off-site location. Officials indicated they had not considered the importance of maintaining backup data at an off-site location. The County Commission was not aware the former Public Administrator did not backup data.

Backing up computer data periodically and testing restoration of it on a regular basis help prevent loss of information and ensure essential information can be recovered. Failure to store computer backup data at a secure off-site location results in the backup data being susceptible to the same damage as the data on the computer. Storing backup data off-site would help ensure it is available for recovery if necessary.

Similar conditions  
previously reported

Similar conditions to section 10.1 in the County Assessor's and Sheriff's offices were noted in our prior audit report.

### Recommendations

The County Commission work with other county officials to:

- 10.1 Require each employee to use a unique user ID and a password with a minimum number of characters.
- 10.2 Require county computers to have security controls in place to lock each computer after a specified number of incorrect logon attempts.
- 10.3 Require data to be backed up regularly, tested periodically, and stored at a secure off-site location.

### Auditee's Response

*The County Commission will meet with each elected official and the Information Technology Department to discuss strengthening security controls for all office computers.*

## 11. Electronic Communication Policy

The county has not developed a records management and retention policy that includes electronic communication in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission. This guidance recommends



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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.<sup>5</sup>

Development of a written policy to address the use of electronic communications is necessary to ensure all documentation of official business of the county is retained as required by state law. The 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 County Commission will meet with other county officials to discuss and create a written records management and retention policy for the county.*

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<sup>5</sup> Missouri Secretary of State Records Services Division, Electronic Communications Records Guidelines for Missouri Government, May 14, 2019, is available at <<https://www.sos.mo.gov/CMSImages/LocalRecords/CommunicationsGuidelines.pdf>>, accessed December 23, 2024.

# Wright County

## Organization and Statistical Information

Wright County is a county-organized, third-class county. The county seat is Hartville. The county's population was 18,188 in 2020, according to the U.S. Census Bureau.

Wright 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 53 full-time employees and 3 part-time employees on December 31, 2023.

County operations also include a Senate Bill 40 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
Zach Williams, Presiding Commissioner	\$	32,917
Tommy Kingery, Associate Commissioner		30,677
Randy Pamperien, Associate Commissioner		30,677
Amanda Hoffman, Recorder of Deeds		46,480
Loni Pedersen, County Clerk		46,480
John Tyrrell, Prosecuting Attorney		153,214
Sonny Byerley, Sheriff		56,900
Lisa Hensley, County Treasurer		46,480
Ben Hurtt, County Coroner		25,680
John Miller, Public Administrator		46,480
Michelle Chadwell, County Collector (1), year ended February 29,	49,699	
Rachel Willhite, County Assessor, year ended August 31,		46,480

(1) Includes \$3,137 of commissions earned for collecting city property taxes.



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

**SUBPOENA**

**To: Loni Pedersen, Wright County Clerk/Custodian of Records  
Wright County Courthouse  
125 Court Square  
Hartville, MO 65667**

YOU ARE COMMANDED AND REQUIRED to appear personally before the State Auditor or his representative, Samantha Brown, Auditor in Charge, and Emily Barraclough, Audit Manager, at the Landers State Office Building, 149 Park Central Square, Suite 814, Springfield, Missouri, 65806, at 11:00AM on January 15, 2026, for purposes of producing for examination, copying, and interrogation the following records and documents listed on Exhibit A attached to this Subpoena.


***In lieu of appearance**, physical access to the records described in Exhibit A may be granted for State Auditor staff on or before the appearance date listed above. Alternatively, records may be shipped to the Missouri State Auditor to the attention of Emily Barraclough at 301 West High Street Room 880, Jefferson City, Missouri 65102 or you may send them electronically to [Emily.Barraclough@auditor.mo.gov](mailto:Emily.Barraclough@auditor.mo.gov) to be received no later than the appearance date listed above.*

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ISSUED this 16th day of December, 2025, pursuant to Section 29.235.4(1), RSMo.

  
\_\_\_\_\_  
Scott Fitzpatrick  
Missouri State Auditor

I served the foregoing subpoena by \_\_\_\_\_ on this \_\_\_\_\_ day of \_\_\_\_\_, 2025.

RECEIVED BY DAN INDENDI @ APPROX 1445 ON MONDAY  
DECEMBER 29TH 2025 



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

**EXHIBIT A**

You are to preserve for production and inspection, and then appear as instructed on the attached subpoena and produce for inspection and examination, the following items in your possession or under your control:

All documents or other records, in whatever form, whether hard copy or electronic, pertaining or belonging to Wright County that pertain to the Wright County jail construction, and the September 15, 2025 Promissory Note signed by the Commission, for the time period of November 2022 to September 2025.

This request includes, but is not limited to, the following:

1. Any documentation of the promissory note discussions that were included in either open or closed County Commission meeting minutes, including copies of any such minutes.
2. Any documentation of the County Commission's approval of the promissory note that was included in either open or closed County Commission meeting minutes, including copies of any such minutes.
3. Any documentation of the final total costs and payments related to the Wright County jail construction.
4. Any documentation indicating the Guaranteed Maximum Price of the Wright County jail construction contract.
5. Any documentation that demonstrates the County Commission intends to pay off the promissory note within a 1-year term.

This request for records includes all materials that exist in paper ("hard copy") or electronic form (including but not limited to records and data maintained on computers, tablets, smart phones, external electronic storage drives, thumbnail drives, remote servers or back up tapes). All information requested in the items above are subject to inspection, review and copying by the state auditor. Section 29.235.4(1), RSMo.

**AFFIDAVIT OF SERVICE**

State of Missouri

County of

Case Number: \_\_\_\_\_ Court Date: 1/15/2026

Plaintiff/Petitioner:

vs.

Defendant/Respondent:

Received by HPS Process Service & Investigations to be served on **Loni Pedersen, Wright County Clerk, 125 Court Square, Hartville, MO 65667**. I, Brian Smith, being duly sworn, depose and say that on the 29th day of Dec, 2025 at 2:45p m., executed service by delivering a true copy of the Subpoena and Exhibit A in accordance with state statutes in the manner marked below:

INDIVIDUAL SERVICE: Served the above-named person.

SUBSTITUTE RESIDENTIAL SERVICE: By delivering the service package to \_\_\_\_\_, as \_\_\_\_\_, at the above-named person's dwelling place or usual place of abode.

OTHER SERVICE: As described in the Comments below.

NON SERVICE: For the reason detailed in the Comments below.

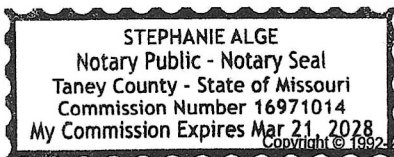
MILITARY SERVICE: ( ) YES \_\_\_\_\_ BRANCH ( ) NO

COMMENTS: Served Records Clerk Dan Tanderi at the Wright Co Missouri Clerks Office

I certify that I have no interest in the above action, am of legal age and have proper authority in the jurisdiction in which this service was made. I declare under penalty of perjury that the foregoing is true and correct.

Subscribed and Sworn to before me on the 30th day of December, 2025 by the affiant who is personally known to me.

Stephanie Alge  
NOTARY PUBLIC



Brian Smith

PROCESS SERVER # \_\_\_\_\_  
Appointed in accordance with State Statutes

HPS Process Service & Investigations  
www.hpsprocess.com  
1669 Jefferson  
Kansas City, MO 64108  
(800) 796-9559

Our Job Serial Number: 2025022167