Scott Fitzpatrick

Missouri State Auditor

Morgan County

Report No. 2026-060

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Findings in the audit of Morgan County

Budget Oversight	The County Commission does not adequately monitor the county's budget-to-actual receipts and disbursements, and did not prepare budget amendments to prevent disbursements in excess of budgeted amounts. Actual disbursements exceeded the county's budgeted disbursements by nearly $3 million for the year ended December 31, 2024.
Public Administrator's Annual Settlements	The Public Administrator does not always file annual settlements timely. During a review of all 53 active cases with annual settlements due in 2024, the audit noted the Public Administrator did not timely file 20 settlements. Settlements for these cases were filed between 1 and 579 days after the due date. The Public Administrator had not filed settlements for an additional 4 cases for deceased wards' estates as of March 3, 2026, with these settlements due during 2018, 2020, 2023, and 2024.
Sheriff's Compensation	The County Commission authorized mid-term salary increases to the Sheriff totaling $37,437 as of December 2024, in violation of constitutional provisions and state law.
Sheriff's Controls and Procedures	Controls and procedures in the Sheriff's office need improvement. Sheriff's office personnel do not issue receipt slips or maintain a record of Sunshine Law request fees received, and do not restrictively endorse checks received for payment of Sunshine Law fees upon receipt. Sheriff commission fees for Sheriff's sales were not properly handled. Commissions totaling $10,081 from sales held prior to July 2022 are maintained in the Sheriff's escrow bank account and have not been remitted to the County Treasurer as required by law. The Sheriff's Office did not have a log of records requested under the Sunshine Law. Sheriff's office personnel do not conduct periodic physical inventories of seized property. Personnel review items one shelf at a time when preparing to submit lists of evidence to the court for disposition; however, records of these reviews are not dated and a complete inventory has not been performed in approximately 6 years. Sheriff's office personnel do not prepare a monthly list of liabilities for the Sheriff's fees bank account, and consequently, they do not agree liabilities to the reconciled bank balance.
County Clerk's Bank Reconciliations	The County Clerk does not perform accurate monthly bank reconciliations or maintain a cumulative book balance for the special elections bank account. We reviewed the November 2024 bank reconciliation, and noted the County Clerk did not perform a bank reconciliation, but instead started with the bank balance, added deposits cleared, deducted checks cleared, and recalculated the ending bank balance; and did not identify 25 checks, totaling $13,924, that remained outstanding at the end of the month. As a result, the County Clerk's reconciled bank balance showed that the account had $23,680; however, after taking into account outstanding checks, the reconciled bank balance should have been $9,756.
Sales Tax Rollback	The county did not calculate all property tax levy reduction amounts or consider whether transfers were needed to the Road and Bridge Fund to replace lost property tax revenue. As a result, the General Revenue Fund owes the Road and Bridge Fund $256,848 for the year ended February 28, 2025.

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 **Fair**.*

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

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

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

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

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

Morgan County
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SCOTT FITZPATRICK
MISSOURI STATE AUDITOR

County Commission
and
Officeholders of Morgan County

We have audited certain operations of Morgan County in fulfillment of our duties under Section 29.230, RSMo. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2024. The objectives of our audit were to:

1. Evaluate the county's internal controls over significant management and financial functions.

2. Evaluate the county's compliance with certain legal provisions.

3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

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

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

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

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

Scott Fitzpatrick
State Auditor

1. Budget Oversight

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

Fund	Budgeted Disbursements	Excess Disbursements
P.A.T.[1] Fund	$ 1,500	2,278
Law Enforcement Sales Tax Fund	3,979,500	137,803
Sheriff Revolving Fund	10,000	3,237
ARPA[2] Fund	0	2,820,872
Total	$ 3,991,000	2,964,190

[1] Prosecuting Attorney Training (P.A.T.)
[2] American Rescue Plan Act (ARPA)

The County Clerk stated she provided a monthly budget-to-actual report to the County Commissioners to monitor disbursements; however, the County Commissioners did not prepare amendments based on the information available. They indicated this was due to an oversight. The County Clerk stated officials are responsible for monitoring their spending. In addition, she stated the county was unaware that ARPA money should be included in the annual budget, since projects using ARPA funds had not yet been finalized for the year when the budget was initially set.

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

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

Recommendation

The County Commission monitor the county's disbursements to ensure they do not exceed budget amounts and prepare any necessary budget amendments timely.

Auditee's Response

At the beginning of 2026 during the budget process, the Morgan County Commissioners decided they would begin doing a mid-year budget review and then monthly after that. If it is noticed that certain offices are showing a trend of possibly going over budget they will meet with the department head to make budget amendments before they go over. In regards to the ARPA Fund, we are aware we should have budgeted for possible projects.

2. 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 the financial activity of 53 wards and estates as of December 31, 2024.

For each ward or estate, the Public Administrator is required to file an annual settlement with the Circuit Court, Probate Division on the case anniversary date, detailing assets held, as well as financial activity for the previous year. During our review of all 53 active cases with annual settlements due in 2024, we noted the Public Administrator did not timely file 20 settlements. Settlements for these cases were filed between 1 and 579 days after the due date. The Public Administrator had not filed settlements for an additional 4 cases for deceased wards' estates as of March 3, 2026, with these settlements due during 2018, 2020, 2023, and 2024. The Public Administrator indicated the office's high workload and only having 1 employee caused the delayed settlements, and the unfiled settlements were complex decedent cases that she had been unable to finalize.

Sections 473.540 and 475.270, RSMo, require the Public Administrator to file an annual settlement with the court for each ward or estate. Timely filing of annual settlements is necessary for the court to properly oversee the administration of cases and reduce the possibility that errors, loss, theft, or misuse of funds will go undetected.

Recommendation

The Public Administrator file annual settlements timely as required by state law.

Auditee's Response

All efforts are in place to improve timely filing of all settlements.

3. Sheriff's Compensation

The County Commission authorized mid-term salary increases to the Sheriff totaling $37,437 as of December 2024, in violation of constitutional provisions and state law. The Sheriff took office in 2021 at the salary level approved by the Morgan County Salary Commission.

Constitution violation

Section 57.317.1(2), RSMo, enacted in 2021, states the sheriff shall receive an annual salary computed based on a percentage of the compensation of an associate circuit judge of the county, with the percentage determined by a statutory schedule using the county's current assessed valuation level. The law indicates if the increase to the Sheriff's salary is less than $10,000, the increase shall take effect January 1, 2022, but if the salary increase is more than $10,000, the increase shall be paid equally over a 5-year period. However, the Missouri Constitution, Article VII, Section 13, 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 sworn into office after the new salary schedule was authorized.

According to the County Clerk, the County Commission believed it was required to increase the Sheriff's salary due to the change in state law. The County Commission did not seek a written legal opinion on this matter.

Improper calculation

In addition to being unconstitutional, the salary increases given to the Sheriff were not calculated in accordance with state law. Had the Sheriff not been constitutionally prohibited from receiving a salary increase during his term of office, the total salary given from March 1, 2022, through December 31, 2024, was $22,923 more than allowed by statute.

Because the salary increase was greater than $10,000, the increase should have been paid in 5 annual adjustments (20% each year). Had the Sheriff not been constitutionally prohibited from receiving a salary increase during his term of office, the raise given the first year was correctly calculated. However, instead of increasing the annual salary by the calculated amount in subsequent years, the county changed his monthly salary to the amount of the annual increase, resulting in higher yearly salary increases than allowed by state law.

As a result of these improper calculations, for the year ended December 31, 2024, the Sheriff was paid an annual salary of $89,378, which, had the Sheriff not been constitutionally prohibited from receiving a salary increase during his term of office, is more than the statutory salary of $77,400 by almost $12,000.

Recommendation

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

Auditee's Response

Constitutional Violation - The County respectfully disagrees with the conclusion that Morgan County improperly implemented the sheriff's salary adjustment beginning January 1, 2022.

The Cole County Circuit Court, case number 21AC-CC00442, ruled on February 22, 2022, that Senate Bills 53 and 60 were constitutionally enacted and did not violate the Missouri Constitution. The Plaintiff/Appellant County Commissioners Association of Missouri, later voluntarily dismissed its appeal in WD85290, leaving the circuit court's judgment undisturbed.

Morgan County's position is that the circuit court ruling confirmed the legislation was constitutional as enacted, not merely from the date of the ruling forward. Accordingly, the statutory provisions became effective pursuant to the enactment itself, including the January 1, 2022, implementation language contained within the legislation.

Additionally, the Missouri Attorney General's office later confirmed this interpretation in its December 3, 2024, correspondence to the Missouri Sheriffs' Association, specifically stating that where the increase exceeded $10,000, "the increase shall be paid over a period of five years in twenty percent increments per year," beginning January 1, 2022.

For those reasons, Morgan County believes its implementation of the sheriff's salary increase beginning January 1, 2022, was lawful and consistent with Missouri law.

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

Auditor's Comment

The county's reliance on the Circuit Court's judgment in County Commissioners Association v. State of Missouri, Case No. 21AC-CC00442 is misplaced. That case involved a challenge to whether Senate Bill (SB) 53 was constitutionally passed by the General Assembly, alleging the bill violated the original purpose, single subject, and clear title clauses set forth in Article III, Sections 21 and 23 of the Missouri Constitution. That case did not litigate whether the sheriff's salary provision could be applied mid-term to provide a salary increase in violation of the constitution's prohibition on mid-term salary increases. Morgan County's position that the circuit court ruling confirmed the legislative provisions themselves were constitutional is a fundamental misunderstanding of both the judgment in that case and the audit finding. The audit has found that the county applied the new sheriff's salary provisions mid-term, in violation of the constitution; the audit has made no finding that the salary provision itself is unconstitutional.

The December 3, 2024, correspondence from the Missouri Attorney General's office ignores existing caselaw and the provisions of SB 53. The Sheriff's salary schedule passed in SB 53 (2021) is devoid of any additional duties extrinsic or not germane to the duties ordinarily performed by a sheriff that would allow the constitutional barrier to mid-term increases for public officers to 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 mid-term 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).

4. Sheriff's Controls and Procedures

Controls and procedures in the Sheriff's office need improvement. The Sheriff handles money for bonds, civil paper service, jail commissary, board bills, and other miscellaneous fees. The office collected approximately $297,000 during the year ended December 31, 2024.

4.1 Sunshine Law request fees

Sheriff's office personnel do not issue receipt slips or maintain a record of Sunshine Law request fees received, and do not restrictively endorse checks received for payment of Sunshine Law fees upon receipt. The Sheriff's office collected approximately $355 for Sunshine Law fees during the year ended December 31, 2024.

- Sheriff's office personnel do not maintain a record of Sunshine Law fees received. Since the Sheriff's office personnel transmit the Sunshine Law fees to the Treasurer, they do not enter the receipts into the accounting system, and do not maintain records detailing fees received.

- During a cash count performed on May 13, 2025, we noted all 5 checks on hand for Sunshine Law fees, totaling approximately $121, were not restrictively endorsed immediately upon receipt. Sheriff's office personnel keep money received for Sunshine Law fees in a safe and periodically transmit it to the County Treasurer. The Deputy Sheriff stated he was not aware of the importance of restrictively endorsing the checks upon receipt and stated that department personnel simply store the checks until they are turned over to the Treasurer. While the checks are transmitted to the County Treasurer, a restrictive endorsement would not need to be specific to the payee and Sheriff's office personnel could have applied such an endorsement.

Failure to implement adequate receipting, recording, and endorsement procedures increases the risk that loss, theft, or misuse of money will occur and errors will go undetected. Sheriff's office personnel indicated they were unaware of the importance of these procedures.

4.2 Commission fees

Sheriff commission fees for Sheriff's sales were not properly handled. Commissions totaling $10,081 from sales held prior to July 2022 are maintained in the Sheriff's escrow bank account and have not been remitted to the County Treasurer. This escrow bank account is used for Sheriff's sales, which are public auctions conducted by the Sheriff's office to sell properties that were repossessed due to mortgage foreclosure, tax delinquency, or other legal reasons. The collected funds are deposited into the escrow account managed by the Sheriff's office, and the proceeds of the sale are to be distributed, as appropriate. The Sheriff stated he thought he was allowed to keep the commission fees to use for Sheriff's office operations.

Section 57.280.3, RSMo, states commission fees collected must be turned over to the County Treasurer to be deposited into a fund established by the County Treasurer.

4.3 Sunshine Law request log

The Sheriff's Office did not have a log of records requested under the Sunshine Law. The Sheriff's office has a written policy regarding public access to records; however, it does not require a log be maintained. The Chief Deputy indicated he had been unaware of the need for a Sunshine Law request log and has since established a log.

Section 610.023, RSMo, lists requirements for making records available to the public. A log that includes the date and a brief description of the request, the date the request is completed, and any associated costs to fulfill the request would help ensure compliance with the statute.

4.4 Seized property inventory

Sheriff's office personnel do not conduct periodic physical inventories of seized property. Personnel review items one shelf at a time when preparing to submit lists of evidence to the court for disposition; however, records of these reviews are not dated and a complete inventory has not been performed in approximately 6 years. The Evidence Custodian stated an inventory is not performed because they have too much evidence and insufficient personnel to perform periodic inventories.

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. Performing periodic physical inventories with the results compared to inventory records is necessary to ensure seized property is accounted for properly.

4.5 Liabilities

Sheriff's office personnel do not prepare a monthly list of liabilities for the Sheriff's fees bank account, and consequently, they do not agree liabilities to the reconciled bank balance. The reconciled bank balance as of December 31, 2024, was $5,562. The Civil Fee Clerk does not maintain a list of liabilities for this account. The Civil Fees Clerk indicated she did not understand the importance of preparing and agreeing a monthly list of liabilities to the reconciled bank balance.

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

Prompt follow up on discrepancies is necessary to resolve errors and ensure money is properly disbursed.

Recommendations

The Sheriff:

4.1 Ensure receipt slips are issued for all payments and ensure checks are restrictively endorsed upon receipt.

4.2 Ensure commission fees are disbursed to the County Treasurer timely as required by state law and turn over the existing escrow bank account balance to the County Treasurer.

4.3 Establish and maintain a public request log or other documentation to help ensure compliance with state law.

4.4 Ensure a periodic inventory is conducted and reconciled to the seized property records, and investigate any differences.

4.5 Prepare monthly lists of liabilities and reconcile the lists to the available cash balances. Any differences should be promptly investigated and resolved.

Auditee's Response

4.1 This office has started issuing receipt slips for Sunshine Law requests when the fees are paid. We have started restrictively endorsing checks when received for Sunshine Law requests, with "For Deposit Only, Morgan County."

4.2 All funds from the escrow account have been turned over to the county treasurer for deposit. Any future commission fees will be timely turned over.

4.3 This office has started a log of Sunshine Law requests that are received, regardless if fees are paid.

4.4 A complete inventory of all seized property is scheduled to be completed no later than July 1, 2026, and then conducted annually.

4.5 This office has started a spreadsheet to track all money received and dispersed through Civil Process for a monthly accountability and reconciliation with that bank account.

5. County Clerk's Bank Reconciliations

The County Clerk does not perform accurate monthly bank reconciliations or maintain a cumulative book balance for the special elections bank account. We reviewed the November 2024 bank reconciliation, and noted the County Clerk did not perform a bank reconciliation, but instead started with the bank balance, added deposits cleared, deducted checks cleared, and recalculated the ending bank balance; this reconciliation did not identify 25 checks, totaling $13,924, that remained outstanding at the end of the month. As a result, the County Clerk's reconciled bank balance showed that the account had $23,680; however, after taking into account outstanding checks, the reconciled bank balance should have been $9,756.

Maintaining an accurate book balance and performing monthly bank reconciliations helps ensure receipts and disbursements have been properly handled and recorded, increases the likelihood errors will be identified and corrected timely, and prevents over-expenditures of funds not present in the account. Without regular identification and comparison of liabilities to the reconciled bank balance, there is less likelihood errors will be identified and the ability to identify liabilities, refund money when necessary, and resolve errors is diminished. The County Clerk indicated she was unaware she was not performing reconciliations correctly or needed to maintain a cumulative book balance.

Recommendation

The County Clerk ensure adequate monthly bank reconciliations are prepared and a book balance is maintained. Any differences should be promptly investigated and resolved.

Auditee's Response

The County Clerk has changed and implemented a new way she is preparing the monthly bank reconciliations for the special elections bank account. In addition, she is now maintaining a book balance.

6. Sales Tax Rollback

The county did not calculate all property tax levy reduction amounts or consider whether transfers were needed to the Road and Bridge Fund to replace lost property tax revenue totaling $256,848.

Calculations

Section 67.505, RSMo, requires the county to reduce property taxes for a percentage of sales taxes collected. Morgan County voters enacted a General Revenue 1/2 cent sales tax with a provision to reduce General Revenue property taxes by 50% of sales taxes collected.

Morgan County certifies to the State Auditor's Office (SAO) the annual property tax levies, including any reductions for sales tax collections. In 2024, the county certified sales tax collection reductions for the general revenue and road and bridge property tax levies of $0.1829 and $0.0413 per $100 of assessed valuation, respectively. However, the county only performed sales tax rollback calculations for the general revenue tax levy; the county did not perform calculations to determine how much, if any, the road and bridge property tax levy should have been rolled back related to sales tax, and could not explain why it certified the $0.0413 reduction for the road and bridge property tax levy when it had not performed such a calculation.

We determined the entire required property tax levy reduction was included in the amount reduced for general revenue and no reduction was required for the road and bridge levy, despite the county reducing the road and bridge levy. Without calculating the property tax reduction related to sales tax revenue, the county cannot properly report the reductions to the SAO. The County Clerk stated she thought she had to roll back both levies. However the County Clerk did not roll back the road and bridge levy in the prior year.

Reimbursement

Further, the county did not consider whether transfers to the Road and Bridge Fund were needed to replace lost property tax revenue to the fund due to the reduced property tax levy, which totaled $256,848 in 2024. The county deposited all of the sales tax revenues into the General Revenue Fund and none into the Road and Bridge Fund, even though some of the Road and Bridge Fund levy was reduced. Since revenues of the Road and Bridge Fund are required by Section 137.555, RSMo, to be used only for improving and maintaining county roads and bridges, the road and bridge property tax reduction that relates to the general revenue sales tax rollback should be reimbursed. As a result, the General Revenue Fund owes the Road and Bridge Fund $256,848 for the year ended February 28, 2025.

Recommendation

The County Commission and County Clerk transfer $256,848 from the General Revenue Fund to the Road and Bridge Fund for the 2024 property tax reduction. In addition, the County Commission and County Clerk should calculate all annual property tax rate reductions and ensure the Road and Bridge Fund receives general sales tax money equivalent to any corresponding property tax reductions.

Auditee's Response

The County Commission is going to approve a transfer to Road and Bridge from General Revenue in the amount of $256,848. We have already changed our calculations to comply.

7. 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 government entities have a policy on electronic messaging, including text messages, email, and other third party platforms.

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

Development of a written policy to address the use of electronic communications is necessary to ensure all documentation of official business of the county is retained as required by state law. The County Clerk indicated the county was unaware of the record retention requirements and the electronic communications guidelines.

Recommendation

The County Commission work with other county officials to develop a written records management and retention policy to address electronic communications management and retention to comply with Missouri Secretary of State Records Services Division electronic communications guidelines.

Auditee's Response

We have provided a copy of the policy that Stronghold Data created for us to the State Auditor's Office and will begin implementing our new policy immediately.

[1] Missouri Secretary of State Records Services Division, *Electronic Communications Records Guidelines for Missouri Government*, May 14, 2019, is available at <https://www.sos.mo.gov/CMSImages/LocalRecords/CommunicationsGuidelines.pdf>, accessed February 28, 2026.

Morgan County
Organization and Statistical Information

Morgan County is a county-organized, third-class county. The county seat is Versailles. The county's population was 21,006 in 2020, according to the U.S. Census Bureau.

Morgan 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 108 full-time employees and 21 part-time employees on December 31, 2024.

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

Elected Officials

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

Officeholder	2025	2024
Tony Stephens, Presiding Commissioner	$	36,025
Ryan Hoffa, Associate Commissioner		33,966
Brian Lehman, Associate Commissioner		33,966
Nancy Boles, Recorder of Deeds		50,405
Aimee Worthley, County Clerk		50,405
Dustin Dunklee, Prosecuting Attorney		159,208
Norman Dills, Sheriff		89,378
Rhonda Campbell, County Treasurer		50,405
Maynard B. Jones, County Coroner		20,444
Amanda Huffman, Public Administrator		50,405
Kathy Francis, County Collector (1),		
year ended February 28,	58,589	
Colleen Richey, County Assessor,		
year ended August 31,		49,914

(1) Includes $8,092 of commissions earned for collecting city property taxes.

Senate Bill 40 Board Cash Reserve

The Senate Bill 40 Board had cash reserves totaling $430,902, as of December 31, 2024. The board had approved a $125,000 financial reserve amount and the remaining balance is intended to be used for renovation of a recently acquired building.