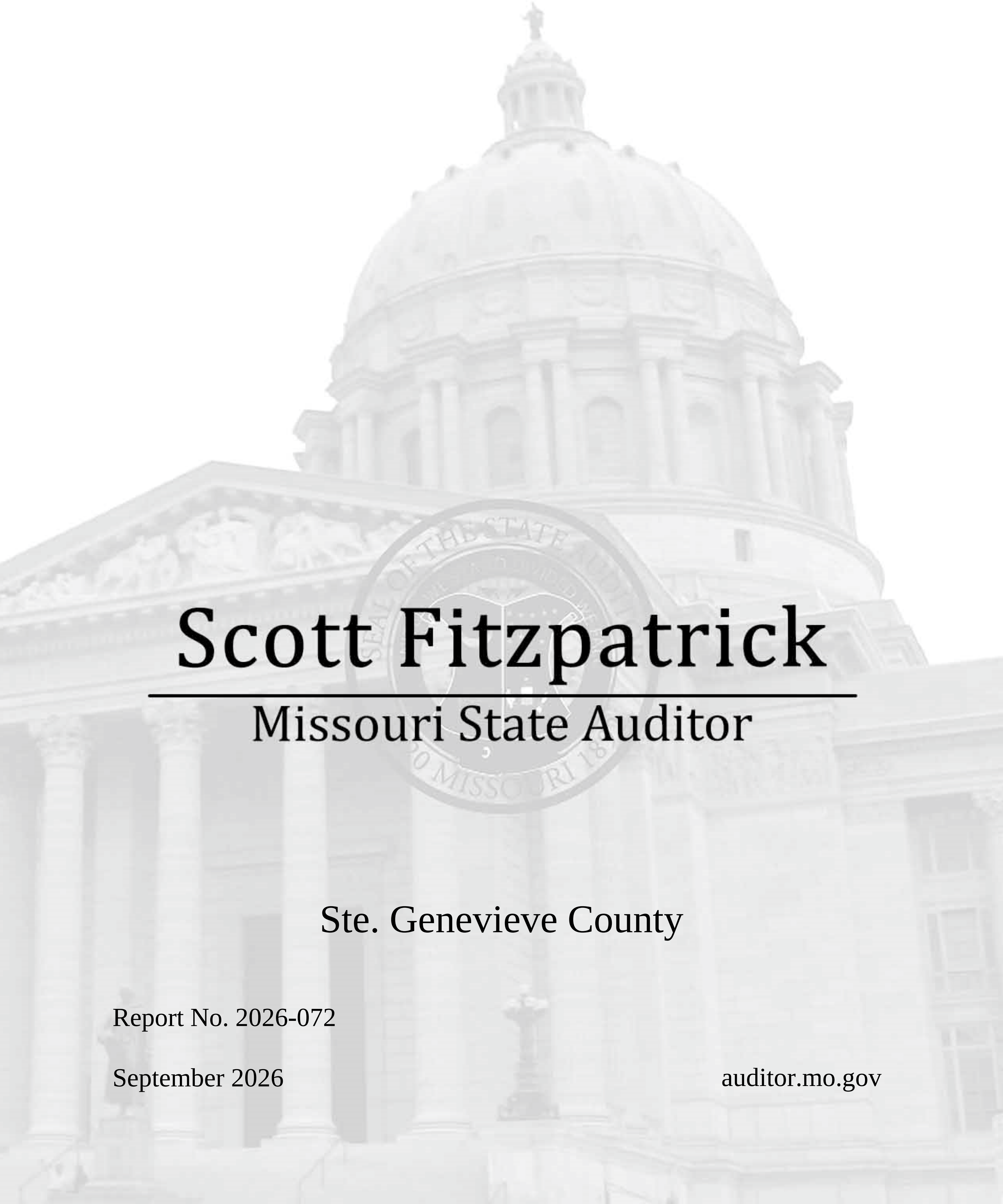

Scott Fitzpatrick

Missouri State Auditor

Ste. Genevieve County

Report No. 2026-072

September 2026

auditor.mo.gov

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Scott Fitzpatrick
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Ste. Genevieve County

Sales Tax Rollback	The County Clerk did not accurately calculate the property tax levy reduction amounts to offset 50% of sales tax money received, and the county levied excess property taxes totaling approximately $370,000 for 2024 and 2023.
Sheriff's Inmate Bank Account	Sheriff's office personnel have not regularly remitted commissary net proceeds to the county Inmate Prisoner Detainee Security Fund as required by state law, or investigated and properly disbursed unidentified money in the Inmate bank account. The monthly report produced from the commissary system that summarizes the Inmate bank account balance and its composition, indicated at December 31, 2024, the account contained commissary net proceeds totaling approximately $46,000, inmate balances totaling approximately $58,000, and a "checkbook adjustment" totaling approximately $60,000. The Sheriff's office has not established procedures to routinely follow up on outstanding checks in the Inmate bank account. According to a system report provided by Sheriff's office personnel, as of October 8, 2025, 69 checks totaling $5,338 were outstanding for more than 3 years.
Officials' Salaries	The County Commission authorized mid-term salary increases to the Sheriff totaling $43,417 as of December 2024, in violation of constitutional provisions. The County Commission approved a 5% cost-of-living salary increase for county officials without authorization from the county's Salary Commission. The minutes from the Salary Commission meeting in 2023 do not mention a cost-of-living salary increase, and the Salary Commission did not meet in 2021 as required by state law.
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.

Ste. Genevieve County
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SCOTT FITZPATRICK
MISSOURI STATE AUDITOR

County Commission
and
Officeholders of Ste. Genevieve County

We have audited certain operations of Ste. Genevieve County in fulfillment of our duties under Section 29.230, RSMo. In addition, McBride, Lock, & Associates, LLC, was engaged to audit the financial statements of Ste. Genevieve County for the 2 years ended December 31, 2024. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2024. The objectives of our audit were to:

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

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

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

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county; 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 Ste. Genevieve County.

Scott Fitzpatrick
State Auditor

Ste. Genevieve County
Management Advisory Report
State Auditor's Findings

1. Sales Tax Rollback

The County Clerk did not accurately calculate the property tax levy reduction amounts to offset 50% of sales tax money received, and the county levied excess property taxes totaling approximately $370,000 for 2024 and 2023.

Section 67.505, RSMo, requires the county to reduce property taxes for a percentage of sales taxes collected. Ste. Genevieve 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 additional adjustment based on actual sales tax collections for the preceding year that are more or less than the estimate for that year.

For 2023 and 2024, the County Clerk made various errors in calculating the property tax reductions that were not detected and corrected and resulted in the county levying property taxes at higher rates than allowed for both years. For 2023, the calculations (1) contained an error in the carryover surplus/credit from the prior year related to the difference between estimated and actual sales tax collections for 2022, and (2) incorrectly included as "prior years' recoveries" an unallowable carryover credit from 2022 for the voluntary sales tax reduction in 2022. For 2024, the calculations incorrectly included the same unallowable prior years' recoveries amount reported in the 2023 calculations. Credit for the required sales tax reduction cannot be given for a voluntary reduction and Section 137.073.5(4), RSMo, provides that a voluntary reduction taken in a non-reassessment year (even year) results in a reduced tax rate ceiling during the subsequent reassessment year (odd year). After we brought this to her attention, the County Clerk acknowledged that errors were made in the calculations and she believes the errors related to the transition to a new template for the calculations beginning in 2023.

To ensure property tax levies are properly set and property tax rate ceilings are maintained, property tax levy reductions must be accurately calculated.

Recommendation

The County Commission and County Clerk properly calculate property tax rate reductions based on sales tax collections and develop a plan to correct the accumulation of prior over collections of property taxes.

Auditee's Response

We have developed a plan to correct our error by making an adjustment of $185,000 in each of the next two years. We are confident that the sales tax reduction template we have implemented will prevent this issue from occurring again in the future.

2. Sheriff's Inmate Bank Account

Sheriff's office personnel have not regularly remitted commissary net proceeds to the county Inmate Prisoner Detainee Security Fund, investigated and properly disbursed unidentified money in the Inmate bank account, or established procedures to routinely follow up on old outstanding checks. The Sheriff's office maintains an Inmate bank account for the deposit of cash receipts for inmates, disbursement of inmate balances upon release, and the processing of electronic credits and debits related to commissary sales by the commissary vendor. During the year ended December 31, 2024, deposits into and disbursements from the Inmate bank account each totaled approximately $930,000.

2.1 Commissary net proceeds and unidentified money

Sheriff's office personnel have not regularly remitted commissary net proceeds to the county Inmate Prisoner Detainee Security Fund as required by state law, or investigated and properly disbursed unidentified money in the Inmate bank account.

The Sheriff's office disbursed a total of $185,000 to the County Inmate Prisoner Detainee Security Fund in 2024 during the months of January, July, November, and December. Sheriff's office personnel indicated they make disbursements sporadically and generally when they remember to do so. The Trust Fund balance sheet, produced monthly from the commissary system to summarize the Inmate bank account balance and its composition, indicated at December 31, 2024, the account contained commissary net proceeds totaling approximately $46,000, inmate balances totaling approximately $58,000, and a "checkbook adjustment" totaling approximately $60,000. Sheriff's office personnel indicated the checkbook adjustment amount represents unlabeled funds in the account when the office transitioned to the new commissary vendor in 2021 and they believe it is likely undisbursed net proceeds on commissary sales prior to the transition. However, they have not taken action to investigate it and determine its proper disposition due to other office priorities.

Timely disbursement of commissary net proceeds is necessary to reduce the risk of loss, theft, or misuse of funds. Section 50.370, RSMo, requires county officials to turn over all fees to the County Treasurer monthly. Section 221.102, RSMo, requires each county jail to keep revenues from its commissary in a separate account and pay for goods and other expenses from that account, allows for retention of a minimum amount of money in the account for cash flow purposes and current expenses, and requires deposit of the remaining funds (net proceeds) into the county Inmate Prisoner Detainee Security Fund held by the County Treasurer. Additionally, maintaining unidentified balances in the bank account 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.

2.2 Outstanding checks

The Sheriff's office has not established procedures to routinely follow up on outstanding checks in the Inmate bank account. According to a system report provided by Sheriff's office personnel, as of October 8, 2025, 69 checks totaling $5,338 were outstanding for more than 3 years. Personnel indicated they had not followed up on the outstanding checks due to other office priorities.

Procedures to routinely follow up on and reissue outstanding checks, as appropriate, are necessary to prevent the accumulation of money in the account and to ensure funds are disbursed to the appropriate payees or as otherwise provided by 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.

After we brought this to their attention, Sheriff's office personnel reviewed the matter and began remitting the funds for the old outstanding checks to the State Treasurer's Unclaimed Property Division in November 2025.

Recommendations

The Sheriff:

2.1 Implement procedures to ensure commissary net proceeds not necessary to meet cash flow needs or current operating expense are disbursed monthly to the county Treasurer for deposit into the Inmate Prisoner Detainee Security Fund. The Sheriff should also investigate the checkbook adjustment amount and disburse it in accordance with state law.

2.2 Establish procedures to routinely investigate outstanding checks. Old outstanding checks should be 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.

Auditee's Response

2.1 We will work with our contracted phone/commissary vendor to establish a procedure to routinely disburse net proceeds to the county and retain a small amount in the account as a reserve. In July 2026, we issued a check to Ste. Genevieve County for $55,000 to clear out most of the old undisbursed net proceeds on commissary sales labeled as "checkbook adjustment."

2.2 We are working with contracted phone/commissary vendor to implement procedures to clear our dormant funds and write the necessary checks to clear the outstanding balances. We are also trying to locate the individuals who might still be in custody at other facilities. Once U.S. Immigration and Customs Enforcement inmates are released it is almost impossible to get them their money. We have made other changes to improve the efficiency of inmate refunds such as issuing debit cards and printing the debit cards only after inmates are released to ensure any funds recently received for inmates are included in the refund.

3. Officials' Salaries

The County Commission authorized mid-term salary increases for the Sheriff in violation of constitutional provisions and authorized cost-of-living increases to elected officials in 2024 without authorization from the county's salary commission.

3.1 Sheriff's compensation

The County Commission authorized mid-term salary increases to the Sheriff totaling $43,417 as of December 2024, in violation of constitutional provisions. The Sheriff took office in 2021, at the salary level approved by the Ste. Genevieve County Salary Commission. The County Commission authorized a salary increase for the Sheriff starting in January 2022 and authorized subsequent raises corresponding to raises given to the associate circuit judge of the county in July 2022, July 2023, and July 2024.

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

The County Commission discussed the issue with legal counsel but did not receive a written legal opinion on these matters and believed the county was required to increase the Sheriff's salary due to the change in state statute.

3.2 Cost-of-living salary increases

The County Commission approved a 5% cost-of-living salary increase for county officials without authorization from the county's Salary Commission. The minutes from the Salary Commission meeting in 2023 do not mention a cost-of-living salary increase, and the Salary Commission did not meet in 2021 as required by state law. In January 2024, the County Commission approved the cost-of-living salary increase for county employees, including elected officials, as part of the 2024 county budget. The County Clerk indicated that the county did not know it was required to receive authorization for cost-of-living salary increases from the Salary Commission and believed a Salary Commission meeting in 2021 was not needed.

Section 50.333.5, RSMo, requires the salary commission meet at least once in each odd-numbered year, and Section 50.333.12, RSMo, states the salary commission must authorize the salary increases of elected officials, including cost-of-living adjustments. Cost-of-living salary increases for elected officials must be properly authorized to ensure compliance with statutory requirements.

Recommendations

The County Commission:

3.1 Ensure mid-term salary increases comply with constitutional provisions and consider various methods of possible recoupment of any mid-term salary increases already paid.

3.2 Ensure any cost-of-living raises for elected officials are authorized by the Salary Commission.

Auditee's Response

3.1 We followed state statute when providing the sheriff with a mid-term salary increase. Additionally, we sought and relied upon legal guidance from our attorney to ensure our actions complied with applicable law. In the future, we will strive to comply with constitutional provisions.

3.2 We corrected this issue in 2025 by conducting Salary Commission meetings and approving cost-of-living adjustment (COLA) raises through formal votes during those meetings. In the future, we will ensure the salary-setting process for COLA raises complies with state law.

4. 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. In July 2023, the county revised its Employee Manual to include an internet/electronic mail policy that sets out requirements for acceptable use of the internet, email, and social media; and indicates that emails, voicemails, and word processing documents are county records. However those policies do not constitute a comprehensive records management and retention policy. The County Clerk indicated the county was unaware of the record retention requirements and the electronic communications guidelines.

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.

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 are currently reviewing the guidance and resources available on the Secretary of State's website and will develop a comprehensive records management and retention policy that includes the retention of electronic communications.

[1] Missouri Secretary of State Records Services Division, *Electronic Communications Records Guidelines for Missouri Government*, May 14, 2019, is available at <https://www.sos.mo/gov/CMSImages/LocalRecords/CommunicationsGuidelines.pdf>, accessed March 19, 2026.

Ste. Genevieve County
Organization and Statistical Information

Ste. Genevieve County is a county-organized, third-class county. The county seat is Ste. Genevieve. The county's population was 18,479 in 2020, according to the U.S. Census Bureau.

Ste. Genevieve 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 123 full-time employees and 63 part-time employees on December 31, 2024.

County operations also include the Senate Bill 40 Board, Mental Health Board, Senior Citizen Board, and Community Center Board.[2]

Elected Officials

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

Officeholder	2025	2024
Randy Ruzicka, Presiding Commissioner	$	55,076
Karen Stuppy, Associate Commissioner		52,444
Mark Marberry, Associate Commissioner		52,444
Mary Jane White, Recorder of Deeds		76,378
Sue Wolk, County Clerk		76,378
Wayne R. Williams, Prosecuting Attorney		159,807
Gary Stolzer, Sheriff		103,875
Sara Hoog, County Treasurer		76,378
Eric Basler, County Coroner		27,718
Amanda Kuehn, Public Administrator		64,050
Lisa Marschel, County Collector (1), year ended February 28,	81,583	
Linda Wagner, County Assessor, year ended August 31,		75,119
Gerald Bader, County Surveyor (2)		4,375

(1) Includes $5,204 of commissions earned for collecting city property taxes.
(2) Compensation on a fee basis.

[2] In November 2025 the County Commission dissolved the Community Center Board after the county contracted with a not-for-profit organization to operate the Community Center.