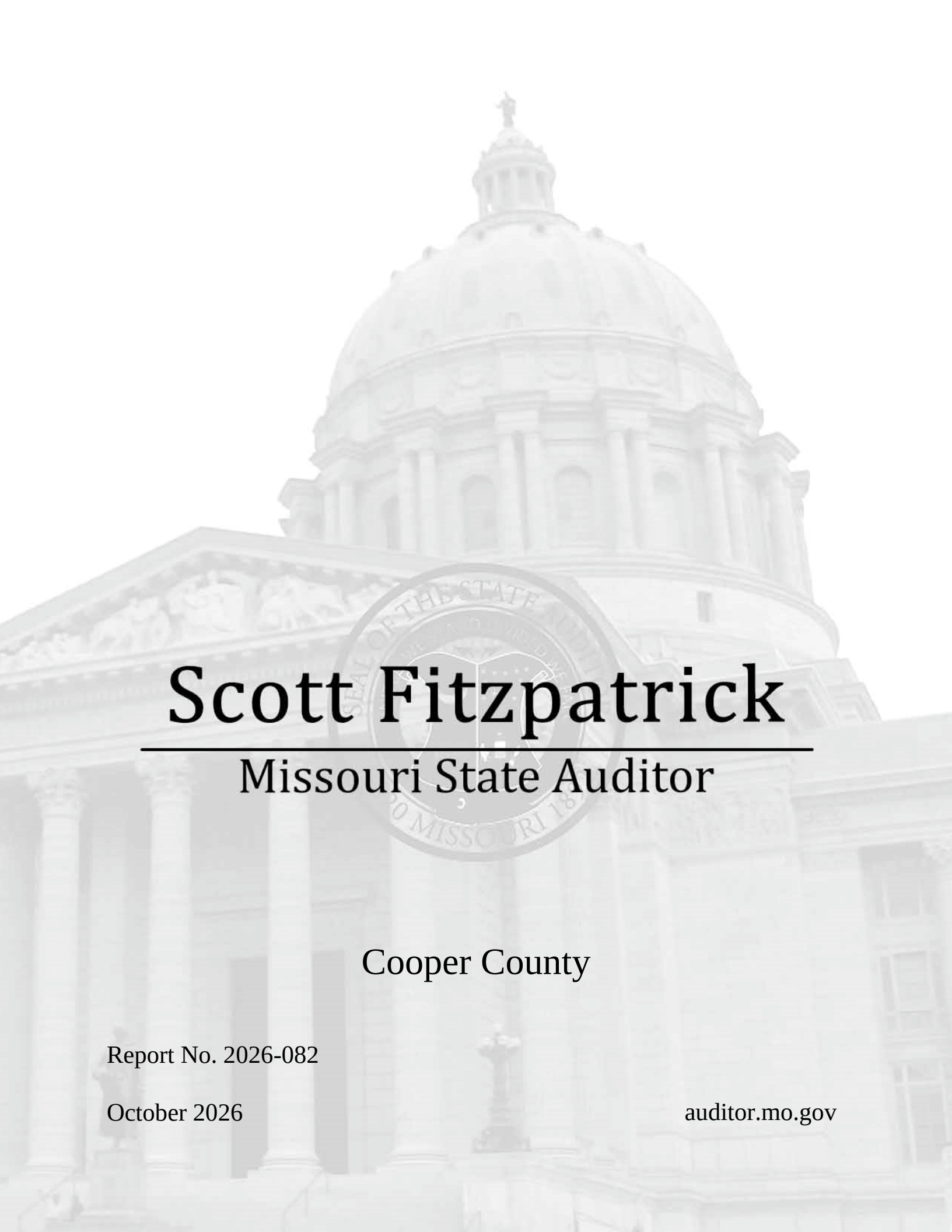




Scott Fitzpatrick

Missouri State Auditor

Cooper County

Report No. 2026-082

October 2026

auditor.mo.gov



Scott Fitzpatrick
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Cooper County

Financial Condition	The County Commission did not perform adequate immediate or long-term planning for a capital improvement project and, as a result, the financial condition of the county's General Revenue Fund (GRF) has declined and the GRF is projected to have a balance of \$229,198 at December 31, 2026. In addition, the Enhanced 911 (E-911) Fund is in poor financial condition and the GRF's subsidization of this fund has contributed to the declining condition of the GRF. The 911 sales tax is not sufficient to cover the costs of the emergency 911 services and the cash balance of the E-911 Fund would have been negative by over \$250,000 at December 31, 2025, without a \$310,000 transfer from the GRF and a \$35,000 transfer from the Law Enforcement Center Fund and previous transfers to the fund in 2024 totaling \$90,000. In addition, another transfer of \$200,000 is budgeted from the GRF to the E-911 Fund for the year ending December 31, 2026.
Contracts and Related Matters	The County Commission did not enter into written contracts with the financial system provider or the Cooper County Extension Council (Council). In addition, the County Commission budgeted and paid the Council more than required by state law and improperly classified a Council employee as a county employee. Finally, the County Commission does not review the work performed by the contract employee.
County Controls and Procedures	The County Commission does not adequately monitor budget-to-actual receipts and disbursements or prepare budget amendments when appropriate. For the year ended December 31, 2024, actual disbursements exceeded budgeted disbursements for 4 funds. The County Commission does not document the portion of salaries and benefits related to law enforcement services or maintain other documentation to support the annual transfer of \$35,000 from the Law Enforcement Center Fund (LECF) to the E-911 Fund. The County Commission has not established adequate controls and procedures, including written guidelines, for the use of the county's 20 credit cards. The county did not pay credit card bills timely and paid \$1,839 in late fees and finance charges during the year ended December 31, 2024. The County Commission has not established adequate controls to ensure vacation leave accrues in accordance with county policy for the county's 107 employees. The TimeClock system did not accrue vacation leave at the correct rates during the year ended December 31, 2024, for 5 of 11 employees who were haphazardly selected for review.
Sheriff's Compensation	The County Commission authorized mid-term salary increases totaling \$4,927 to the Sheriff in violation of constitutional provisions.
Property Tax System	The County Clerk did not maintain an account book or other records summarizing property tax charges, transactions, and changes, and no other review or reconciliation process was in place to verify this information. The County Commission and the County Clerk do not review and approve property tax additions and abatements entered into the property tax system by the County Collector. As of December 31, 2024, the County Clerk did not prepare the back tax aggregate abstracts for the 2024 and 2023 tax years. In addition, the County Clerk overstated the total taxes on the railroad and utility tax aggregate abstract for the 2024 tax year by \$205,180.

County Collector's Controls and Procedures	The County Collector improperly calculated Assessment Fund withholding amounts, and as a result, over withheld Assessment Fund commissions by \$64,343, and disbursed less funds to political subdivisions during the settlement year ended February 28, 2025. The County Collector does not prepare a monthly list of liabilities to reconcile to the available cash balance of the main bank account. As of February 28, 2024, the County Collector had a reconciled book balance of \$817,835. The audit identified open items totaling \$813,266 consisting of undisbursed collections, leaving a remaining unidentified balance of \$4,569 in the main bank account.
Sheriff's Controls and Procedures	The Sheriff has not adequately segregated accounting duties or performed adequate supervisory reviews of detailed accounting and bank records. The Office Manager is primarily responsible for receipting, recording, and depositing receipts; making disbursements; performing bank reconciliations; and billing for paper services. The Sheriff has not established adequate procedures for receipting, recording, and depositing. The Sheriff's office did not maintain complete, accurate records of seized property, and did not conduct periodic physical inventories of seized property. As of April 9, 2025, Sheriff's office personnel had not completed a physical inventory since at least 2023. The Sheriff's Administrative Assistant does not maintain book balances or prepare adequate bank reconciliations for the General, Execution, and Revolving Fund bank accounts. In addition, Sheriff's office personnel do not prepare a monthly list of liabilities for the Inmate bank account. The Sheriff has not entered into written contracts with other counties and cities for the boarding of prisoners detailing the housing rate to be paid, the services to be provided, or any required notifications for emergency and non-routine situations.
Prosecuting Attorney's Bank Reconciliations and Book Balances	Personnel in the Prosecuting Attorney's office do not reconcile the bank balances to book balances for the Bad Check and Restitution accounts because cumulative book balances are not maintained.
Sunshine Law	The County Commission did not prepare adequate open and closed meeting minutes between January 1, 2024, and August 25, 2025. The County Commission did not always comply with the Sunshine Law requirements for closed meetings. The County Commission did not make specific reference to the section of law allowing the closure of meetings when voting to go into a closed session for 2 of the 10 closed meetings. The County Commission discussed and voted on some items in closed meetings that were not allowable under the Sunshine Law. The County Commission has not adopted a written policy regarding public access to county records as required by state law.
Sales Tax Rollback	The County Clerk did not accurately calculate the property tax levy reduction amounts or retain sales tax rollback calculations for 2024. The property tax reductions did not account for any difference between estimated and actual sales taxes collected for the preceding year. As a result, the county has assessed approximately \$108,000 in excess property taxes for 2023 and 2024.
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.
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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.

Cooper County

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SCOTT FITZPATRICK MISSOURI STATE AUDITOR

County Commission
and
Officeholders of Cooper County

We have audited certain operations of Cooper 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.

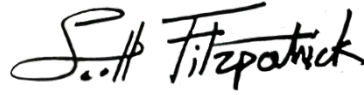
Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county, as well as certain external parties; and performing sample testing using haphazard and judgmental selection, as appropriate. 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) the need for improvement in management practices and procedures.

The accompanying Management Advisory Report presents our findings arising from our audit of Cooper County.

A handwritten signature in black ink, reading "S. Fitzpatrick". The signature is stylized, with a large "S" and a cursive "Fitzpatrick".

Scott Fitzpatrick
State Auditor

Cooper County

Management Advisory Report

State Auditor's Findings

1. Financial Condition

The County Commission did not perform adequate immediate or long-term planning for a capital improvement project and, as a result, the financial condition of the county's General Revenue Fund (GRF) has declined and the GRF is projected to have a balance of \$229,199 at December 31, 2026. In addition, the Enhanced 911 (E-911) Fund is in poor financial condition and the GRF's subsidization of this fund has contributed to the declining condition of the GRF.

The following tables reflect the actual receipts, disbursements, and beginning and ending cash balances of the GRF and E-911 Fund for the 4 years ended December 31, 2025; and budgeted receipts and disbursements and projected ending cash balances of the GRF and E-911 Fund for the year ended December 31, 2026, as reported in the county budgets.

General Revenue	Year Ended December 31,				
	2026	2025	2024	2023	2022
	Budget			Actual	
Beginning cash balance	\$1,623,688	2,569,747	2,163,458	2,404,708	2,470,364
Receipts	4,859,884	5,346,819	5,635,297	4,092,715	4,314,635
Disbursements	(6,054,373)	(5,982,878)	(5,174,008)	(4,233,965)	(4,380,291)
Adjustment (1)				(100,000)	
Transfers out to Enhanced 911 Fund	(200,000)	(310,000)	(55,000)		
Ending Cash Balance	\$ 229,199	1,623,688	2,569,747	2,163,458	2,404,708

Enhanced 911 Fund:	Year Ended December 31,				
	2026	2025	2024	2023	2022
	Budget			Actual	
Beginning cash balance	\$ 78,505	44,186	81,127	67,010	93,101
Receipts	697,000	676,304	663,206	685,858	663,097
Disbursements	(928,500)	(986,985)	(790,147)	(671,741)	(689,188)
Transfer In					
From Law Enforcement Center Fund and					
General Revenue	235,000	345,000	90,000		
Ending Cash Balance	\$ 82,005	78,505	44,186	81,127	67,010

(1) 100,000 is a CD investment.

The County Commission used the GRF to purchase a property in March 2025 for \$1.15 million and is performing renovations to develop a new office for the Sheriff. After bidding out the project and obtaining an updated cost, it was determined the project would have to be completed in phases, extending the project into future years. The county budgeted expenditures totaling \$700,000 in 2025 and an additional \$400,000 in 2026 for capital improvements. The



Cooper County Management Advisory Report - State Auditor's Findings

County Commissioners indicated they initially believed the financial condition of the GRF would improve because the project was only expected to affect one budget year. However, the Sheriff's office project is impacting multiple years. The County Commission also purchased another property for \$79,500 in 2024 and plan to demolish the existing building and develop a parking lot for the county courthouse in the near future, and have not planned for the costs of this project. They are unsure when the project will be completed.

The 911 sales tax is not sufficient to cover the costs of the emergency 911 services and the cash balance of the E-911 Fund would have been negative by over \$250,000 at December 31, 2025, without a \$310,000 transfer from the GRF and a \$35,000 transfer from the Law Enforcement Center Fund and previous transfers to the fund in 2024 totaling \$90,000. In addition, another transfer of \$200,000 is budgeted from the GRF to the E-911 Fund for the year ending December 31, 2026. Given the condition of the GRF, funds may not be available for continued transfers. Additionally, continued transfers from the GRF to the E-911 Fund jeopardizes the county's ability to maintain a sufficient reserve to address budget shortfalls in the event of an economic downturn or other significant financial emergency. The County Commission is aware of the financial condition and indicated it has been looking into ways to alleviate the stress on the fund.

It is essential the County Commission address the financial condition of the GRF and E-911 Fund in both the immediate and long-term future. To do so, it is necessary for the County Commission to develop a plan to fund future projects, continue to reduce spending where possible, evaluate controls and management practices to ensure efficient use of resources, and monitor detailed financial data including the GRF and E-911 Fund cash balances.

Recommendation

The County Commission perform immediate and long-term planning including continuing to reduce spending where possible, and closely monitor and take necessary steps to improve the financial condition of the General Fund and the Enhanced 911 Fund.

Auditee's Response

The pressures on the 2026 General Fund budget were funding of E-911, completing the 2021 communications project, relocating Emergency Management to a functional facility, and renovation of the new Sheriff's office. Voters passed an increase of 3/8 to the E-911 sales tax in April 2026, increasing the rate to 5/8 total which will easily fulfill the budgetary needs of the E-911 Fund for many years. In addition, only a portion of the Sheriff's office renovation project will be budgeted in 2027. The General Fund cash balance should see an \$800,000 to \$1,000,000 recovery in 2027. These are the only foreseeable major expenses in the next years, and the recovery of the General Fund cash balance will be prioritized.



Cooper County
Management Advisory Report - State Auditor's Findings

2. Contracts and Related Matters

The County Commission did not enter into written contracts with the financial system provider or the Cooper County Extension Council (Council). In addition, the County Commission budgeted and paid the Council more than required by state law and improperly classified a Council employee as a county employee. Finally, the County Commission does not review the work performed by the contract employee.

The Cooper County Extension Council is a separate legal entity and works with the University of Missouri to operate a University Extension office in the county.

2.1 Contracts

The County Commission did not enter into a written contract with the vendor providing the county's financial accounting system and accounts payable services. In addition, the County Commission's existing agreement with the Council does not address the Council's rent or other services provided to the Council and is only for salary and benefits for the Council's office administrator. The county disbursed \$102,186 on behalf of the Council and \$26,032 to its financial system vendor during the year ended December 31, 2024. The County Commissioners indicated they were not aware written contracts were required.

Section 432.070, RSMo, requires government contracts to be in writing. Written agreements are necessary to ensure all parties are aware of their duties and responsibilities.

2.2 Council payments

The County Commission did not consider the financial impact of subsidizing the Council in excess of state-required contributions. The county expended \$92,186 more on Council services than the \$10,000 minimum required by state law during the year ended December 31, 2024, and appropriations exceeded the minimum amount by \$97,900 for 2025. When asked why the county expended more than the minimum required amount, the County Commission indicated they helped the Council wherever needed, and believed the Council to be completing good work.

Section 262.597, RSMo, requires counties with an assessed valuation of \$70 million and above to appropriate a minimum of \$10,000 for Council services. County residents have placed a fiduciary trust in their public officials to spend county money in a prudent and necessary manner. Reducing discretionary expenditures such as the Council subsidy is necessary given the present financial condition of the GRF. (See Management Advisory Report (MAR) finding number 1.)

2.3 Employee classification

The County Commission improperly classified the Council's office administrator as a county employee and paid compensation and other employee benefits including sick and vacation leave, social security and Medicare taxes, health insurance, and County Employee Retirement Fund



Cooper County Management Advisory Report - State Auditor's Findings

(CERF) contributions totaling \$20,261 during the year ended December 31, 2024.

The County Commission did not consult with legal counsel or document its reasons for classifying the Council's office administrator as a county employee. Under the salary agreement dated March 14, 2024, between the county and the Council, the office administrator became an employee of the county; however, the agreement states the Council retains managerial authority over her including making hiring and firing decisions, setting her job description, managing her activities, performing annual performance evaluations, and recommending salary adjustments. In addition, we noted the employee is listed as Council staff on the University of Missouri's Extension website. The County Commission indicated they believed this arrangement would allow the Council to attract more desirable candidates for the position, as the county offers more employment benefits than the council.

Under common law rules, anyone who performs services for an entity is an employee of that entity if it can control what will be done and how it will be done. In addition, CERF personnel indicated this employee should not be classified as a county employee and is not eligible for CERF benefits. As a result, the county paid retirement benefits in violation of rules, and as noted in Section 2.2, unnecessarily expended money when the GRF financial condition is declining.

2.4 Oversight and segregation of duties

The County Commission does not review the work performed by the vendor, a contract employee, providing financial system technical support and accounts payable services, including review and approval of disbursements in the financial system. This same person designed the financial system for the county and has access to all system capabilities. As a result, the risk of erroneous changes or improper activity is increased. The Commission indicated they believed their review of the warrants was sufficient oversight of the vendor.

Proper segregation of duties and adequately reviewing changes made to the financial system and all activities of users with full access to the system are necessary to ensure reliability of the data and reduce the risk of misappropriation and erroneous changes or improper activity within the financial system.

Recommendations

The County Commission:

- 2.1 Enter into written contracts as required by state law.
- 2.2 Ensure all disbursements made on behalf of the Council are necessary and prudent uses of county funds given the present financial condition of the GRF.



Cooper County
Management Advisory Report - State Auditor's Findings

- 2.3 Refrain from classifying as employees those who should not be and paying unnecessary benefits. In addition, the County Commission should work with the CERF to correct any contributions paid in error.
- 2.4 Ensure adequate segregation of financial accounting system technical support and accounts payable duties, or ensure documented supervisory reviews of system entries, changes, and detailed accounts payable records are performed and documented.

Auditee's Response

- 2.1 *Contracts with the vendor and the Council will be prepared by 2027.*
- 2.2 *The Commission will review all disbursements and ensure that all disbursements on behalf of the Council are a good use of funds.*
- 2.3 *The classification of the employee has been corrected and all contributions paid to CERF have been returned.*
- 2.4 *System entries and changes and detailed accounts payable record reports will be provided to the County Commission for quarterly review.*

3. County Controls and Procedures

The County Commission's controls and procedures over budgets, transfers, credit cards, and leave need improvement.

3.1 Budget amendments

The County Commission does not adequately monitor budget-to-actual receipts and disbursements or prepare budget amendments when appropriate. For the year ended December 31, 2024, actual disbursements exceeded budgeted disbursements for the following funds:

Budget Monitoring

Fund	Budgeted Disbursements	Actual Disbursements
Enhanced 911	\$ 741,850	790,147
Drug Court	2,600	3,512
Opioid	0	44,800
Local Assistance and Tribal Consistency	\$ 0	11,407

The County Commissioners indicated they did not know amending the budget was required, and stated they believed transfers in to prevent overall deficit cash balances was sufficient. For example, the County Commission ordered a transfer of \$55,000 from the GRF to the E-911 Fund on December 5, 2024, to prevent a deficit fund balance (see MAR finding number 1) on December 31, 2024, of (\$10,814). However, this did not address the necessary changes to the budget.



Cooper County Management Advisory Report - State Auditor's Findings

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 and amending of the budget prior to disbursing funds is necessary for the budget to be an effective management tool and to comply with state law.

3.2 Law Enforcement Fund transfers

The County Commission does not document the portion of salaries and benefits related to law enforcement services or maintain other documentation to support the annual transfer of \$35,000 from the Law Enforcement Center Fund (LECF) to the E-911 Fund. According to the County Commission court orders authorizing the transfers, they are intended to cover costs of duties performed by E-911 office personnel related to receiving and dispatching calls, maintaining the warrant registry, making inquiries in the Missouri Uniform Law Enforcement System, and other support duties. However, the county has no documentation to demonstrate how this annual amount was determined, nor has it undertaken a study to determine the costs of providing these services. The County Commission indicated this transfer was established by prior County Commissioners and it has continued the practice, and was unaware it needed documentation for the transfer.

Section 67.582.3, RSMo, restricts use of funds in the LECF to the purpose of providing law enforcement services. To ensure disbursements from the LECF are appropriate, all disbursements need to be supported by detailed documentation.

A similar condition was noted in our 3 prior audit reports.

3.3 Credit card controls

The County Commission has not established adequate controls and procedures, including written guidelines, for the use of the county's 20 credit cards.

We noted the following concerns during our review of credit card purchases totaling \$102,602 during the year ended December 31, 2024.

- The county did not pay credit card bills timely and paid \$1,839 in late fees and finance charges during the year ended December 31, 2024. The County Commission indicated this was due to the officials not submitting expenditure details timely, which made it harder to pay credit card bills on time.
- The County Commission issued 12 credit cards in 2023 without evaluating whether the cards were needed. Of the 12, 8 had average monthly purchases of only \$120 and only 2 cards had average monthly purchases greater than \$1,000 during the year ended December 31, 2024. The County Commission believed issuing a card to individuals rather



Cooper County Management Advisory Report - State Auditor's Findings

than one card for each office would make their review of credit card purchases easier.

- The County Commission and the Sheriff do not monitor credit card limits and limits for some cards are excessive based on their credit use during 2024. For example, the County Commission's credit card limit is \$75,000; however, the largest monthly balance was \$15,060 in January 2024.
- The County Commission, Sheriff, and County Clerk do not know the individual credit limits of 8 cards. The County Commission was not aware of the importance of monitoring card limits.

In addition, in our review of 25 judgmentally selected credit card purchases totaling \$9,757, during the year ended December 31, 2024, we noted 4, totaling \$1,200, did not have receipt slips or other supporting documentation. The County Commissioners believed the documentation was retained with office holders; however, the office holders could not produce it upon our request. The County Commissioners stated they attempt to get documentation for all purchases but that sometimes they paid the credit card bill without documentation to avoid late fees and finance charges.

Credit card purchases are inherently more risky than other purchases because they can be made prior to proper approval. This risk and the potential for inappropriate purchases or other misuse increases when internal controls and proper procedures are lacking.

Without formal policies and procedures employees are not aware of what purchases are allowable, the limits on purchases without prior County Commission approval, and the documentation required to support purchases. In addition, excessive numbers of credit cards and excessive credit card limits increase the risk of abuse and large liabilities for the county. By periodically comparing the actual purchasing card activity to monthly cycle limits and adjusting limits, and/or the number of active cards needed, the county can strengthen controls over the cards and reduce potential risks.

3.4 Vacation leave

The County Commission has not established adequate controls to ensure vacation leave accrues in accordance with county policy for the county's 107 employees. The TimeClock system did not accrue vacation leave at the correct rates during the year ended December 31, 2024, for 5 of 12 employees we haphazardly selected for review, as follows:

- Two full-time employees, each with 7 years of service, received 104 hours of vacation leave rather than the allowed 96 hours.
- A full-time employee with 8 years of service accrued 112 hours of vacation leave rather than the allowed 104 hours.



Cooper County Management Advisory Report - State Auditor's Findings

- Two part-time employees with 1 year of service worked an average of 20 hours per week, or 50% of a full-time schedule, and should have accrued 20 hours of vacation leave (50 percent multiplied by 40 hours); however, they received different leave awards. One received no vacation leave on their first employment anniversary, while the other received 40 hours of vacation leave.

The Human Resources Manager could not explain why the vacation leave accruals were incorrect for these 5 employees.

The county vacation policy indicates vacation leave accrues on each anniversary of employment with accrual rates for both full-time and part-time employees that increase after certain years of service. Strict adherence to the vacation policy is necessary to ensure equitable treatment of employees and prevent misunderstandings.

Recommendations

The County Commission:

- 3.1 Monitor disbursements to ensure actual disbursements do not exceed budgeted amounts and prepare any necessary budget amendments timely.
- 3.2 Maintain adequate documentation to support amounts transferred from the Law Enforcement Center Fund to the Enhanced 911 Fund.
- 3.3 Establish adequate written credit card policies and procedures and ensure supporting documentation for all credit card purchases is submitted to the County Clerk for timely review and payment to prevent late fees and interest charges. In addition, periodically evaluate the need for each credit card issued and adjust employee credit card limits to reasonable amounts based on use.
- 3.4 Improve controls and procedures to ensure vacation leave is accrued at the rates established in the vacation policy.

Auditee's Response

- 3.1 *In the future, the budget will be amended when necessary, following Section 50.622, RSMo.*
- 3.2 *The transfer of funds from LECF to E-911 was eliminated beginning in the 2026 budget.*
- 3.3 *The number of credit cards will be reduced to 3 (one each in the Sheriff's office, County Clerk's office, and the County Commission). A formal credit card policy will be adopted including requiring supporting documentation be submitted for all purchases for review*



Cooper County
Management Advisory Report - State Auditor's Findings

in a timely manner. We will review credit card limits on an annual basis.

3.4 *The County Commission is closely monitoring vacation and sick leave to ensure accruals are accurate.*

4. Sheriff's Compensation

The County Commission authorized mid-term salary increases totaling \$4,927 to the Sheriff in violation of constitutional provisions. The Sheriff took office in January 2021 at the salary level approved by the County Salary Commission. The County Commission authorized a salary increase for the Sheriff starting in February 2024 and authorized a subsequent raise corresponding to a raise given to the associate circuit judge of the county in July 2024.

Section 57.317.1(2), RSMO, enacted in 2021, states the sheriff shall receive an annual salary 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; 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.

The County Commission indicated it thought the county was required to increase the Sheriff's salary due to the change in state statute. The County Commission did not seek a written legal opinion on these matters.

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 salary for the Sheriff is paid per the direction of the Missouri Attorney General's office.



Cooper County
Management Advisory Report - State Auditor's Findings

Auditor's Comment

The County Commission's response is making reference to correspondence from the Missouri Attorney General's office (AGO) to the Missouri Sheriff's Association from December 3, 2024 that asserts the statute includes additional duties for the Sheriff. However, this correspondence 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).

5. Property Tax System

Controls and procedures over the property tax system need improvement. The County Collector's office collected property taxes and other receipts totaling approximately \$22.8 million during the year ended February 28, 2025.

5.1 Review of property taxes

The County Clerk did not maintain an account book or other records summarizing property tax charges, transactions, and changes, and no other review or reconciliation process was in place to verify this information. As a result, there is an increased risk of loss, theft, or misuse of property tax money going undetected, and less assurance the annual settlements are complete and accurate. The County Clerk said he was never instructed to keep an account book and stated his predecessor also did not keep an account book.

Section 51.150.1(2), RSMo, requires the County Clerk to maintain accounts between the county and all persons chargeable with money payable into the county treasury. An account book or other records summarizing all taxes charged to the County Collector, monthly collections, delinquent credits, additions and abatements, and protested amounts would help ensure taxes charged and credited to the County Collector are complete and accurate and could also be used by the County Clerk and the County Commission to verify the accuracy and completeness of the County Collector's annual settlements and delinquent tax books. Such procedures are intended to establish checks and balances related to the collection of property taxes.

A similar condition was noted in our prior 2 county audit reports and the prior audit report of the County Collector and Property Tax System, Report No. 2017-127, issued in November 2017.



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5.2 Additions and abatements The County Commission and the County Clerk do not review and approve property tax additions and abatements entered into the property tax system by the County Collector. During the year ended February 28, 2025, additions totaled approximately \$970,047 and abatements totaled approximately \$544,830.

The County Assessor enters abatements into the assessment system, prepares the court orders, and turns them over to the County Collector for entry into the property tax system. The same procedures are followed for additions; however, no court orders are prepared. Instead, the Assessor prints the changes and gives them to the County Collector. The County Clerk and the County Commission do not review and approve the abatement court orders or a detailed listing of additions. In addition, neither the County Clerk nor the County Commission performs an independent reconciliation to compare the actual changes made to the property tax system with those made in the assessment system. As a result, changes to the property tax system are not properly monitored and errors or irregularities could go undetected. The County Clerk indicated he was never instructed to have the County Commission review and approve the monthly additions and abatements or to perform a review himself, and believed the limited review performed by the vendor that provides accounts payable services (see MAR finding number 2.4) was sufficient.

Sections 137.260 and 137.270, RSMo, assign responsibility to the County Clerk for making corrections to the tax books with the approval of the County Commission. If it is not feasible for the County Clerk to make corrections to the tax books, periodic review of detailed records and timely approvals of additions and abatements, along with an independent reconciliation of approved additions and abatements to corrections made to the property tax system, would help ensure changes are proper.

5.3 Aggregate abstracts As of December 31, 2024, the County Clerk did not prepare the back tax aggregate abstracts for the 2024 and 2023 tax years. In addition, the County Clerk overstated the total taxes on the railroad and utility tax aggregate abstract for the 2024 tax year by \$205,180. We compared the 2024 railroad and utility tax aggregate abstract with the corresponding tax books and identified the following differences.

- The locally assessed hospital tax of \$2,764 was reported as \$276,408, an overstatement of \$273,644.
- The locally assessed schools tax of \$61,656 was not included.

The County Clerk stated he was not aware an aggregate abstract was required to be completed for the back tax book and the railroad and utility tax aggregate was not accurate because he was not properly trained.



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Section 137.295, RSMo, requires the County Clerk to prepare these reports and forward them to the Department of Revenue and State Tax Commission upon completion of the current and delinquent tax books.

Recommendations

The County Clerk:

- 5.1 Maintain an account book with the County Collector for use in reviewing County Collector records.
- 5.2 Work with the County Commission to develop procedures to ensure all property tax changes are properly approved and monitored and reconcile changes in the County Collector's and Assessor's systems to ensure accuracy.
- 5.3 Prepare the back tax aggregate abstracts and timely file them with the Department of Revenue and State Tax Commission. In addition, establish procedures to ensure railroad and utility tax aggregate abstracts are prepared accurately.

Auditee's Response

- 5.1 *I was unaware the steps the County Clerk's office were taking to verify the Collector's monthly settlement were insufficient until notified during the audit. I have found a solution and an account book will be maintained going forward.*
- 5.2 *My office has been compliant with this finding since notification during the audit and should have no issues going forward.*
- 5.3 *I have identified the documents and procedures for the back tax and railroad and utility aggregate abstract processes. This should not be an issue going forward.*

6. County Collector's Controls and Procedures

Controls and procedures in the County Collector's office need improvement.

6.1 Assessment withholding

The County Collector improperly calculated Assessment Fund withholding amounts and, as a result, over withheld Assessment Fund commissions by \$64,343, and disbursed less funds to political subdivisions during the settlement year ended February 28, 2025. The County Collector withheld \$356,647 in Assessment Fund fees and commissions during the annual settlement period ended February 28, 2025. She indicated she uses the assessment withholding percentages of 1.20% except for the month of December when she uses 1.70%, rather than 1 percent and 1/2 percent



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(limited to \$75,000) as required by state law. The County Collector indicated she was unaware she was using the wrong percentages in her calculations.

Section 137.720.1, RSMo, requires a one percent withholding on ad valorem property tax collections allocable to each taxing authority be deducted from the collections of taxes each year and deposited into the Assessment Fund of the county. Section 137.720.3, RSMo, requires an additional one-half percent commission to be withheld and deposited into the Assessment Fund. However, Section 137.720.3, RSMo, limits the additional one-half percent deduction to \$75,000. Adequate monitoring and proper calculation of assessment fund withholdings are necessary to ensure compliance with statutory provisions.

6.2 Liabilities

The County Collector does not prepare a monthly list of liabilities to reconcile to the available cash balance of the main bank account. As of February 28, 2024, the County Collector had a reconciled book balance of \$817,835. We identified open items totaling \$813,266 consisting of undisbursed collections, leaving a remaining unidentified balance of \$4,569 in the main bank account. The County Collector was unsure what the unidentified balance was comprised of and was not aware a list of liabilities was needed.

Regular identification and comparison of liabilities to the reconciled bank balance is necessary to ensure accounting records are in balance, all amounts received are disbursed, and money is available to satisfy all liabilities. Maintaining unidentified bank balances increases the risk of loss, theft, or misuse of such funds going undetected. 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.

A similar condition was noted in our prior 2 county audit reports and the prior audit report of the County Collector and Property Tax System, Report No. 2017-127, issued in November 2017.

Recommendations

The County Collector:

- 6.1 Ensure Assessment Fund withholding calculations are accurate and the assessment withholding percentage is properly reduced once the \$75,000 limit is reached. The County Collector should also recalculate all commissions and correct distributions to the various political subdivisions and the county Assessment Fund.
- 6.2 Prepare monthly lists of liabilities and reconcile the lists to the available cash balances. Any differences should be promptly investigated and resolved. In addition, the County Collector should disburse any unidentified funds in accordance with state law.



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Auditee's Response

- 6.1 *I corrected the formula with the property tax system vendor for the Assessment Fund withholdings, and I am working with the Assessor and political subdivisions to correct the mistake. This should be corrected moving forward.*
- 6.2 *The \$4,569 was identified and paid out as of June 2026, and a list of liabilities will be maintained going forward.*

7. Sheriff's Controls and Procedures

Controls and procedures in the Sheriff's office need improvement. The office collected approximately \$288,100 in civil paper service fees, concealed carry weapon permits, bonds, money from inmates, and other miscellaneous receipts during the year ended December 31, 2024.

7.1 Segregation of duties

The Sheriff has not adequately segregated accounting duties or performed adequate supervisory reviews of detailed accounting and bank records.

The Office Manager is primarily responsible for receipting, recording, and depositing receipts; making disbursements; performing bank reconciliations; and billing for paper services. The Sheriff indicated he reviews the monthly bank reconciliations; however, his reviews are not documented and do not include a review of detailed accounting and bank records. The Sheriff indicated he believed his review of the bank reconciliations was sufficient and that further reviews were not needed.

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; making disbursements; reconciling bank accounts; and billing. 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 receipts to deposits.

A similar condition was noted in our prior audit report.

7.2 Receipting, recording, and depositing

The Sheriff has not established adequate procedures for receipting, recording, and depositing. Our review noted the following concerns:

- The Office Manager does not always issue receipt slips in numerical sequence for trailer inspections, copy fees, and miscellaneous receipts deposited into the General account. As a result, the Office Manager cannot ensure all receipts are accounted for or ensure all receipts are deposited intact. For example, during our receipt test for the month of October 2024 (haphazardly selected), 2 out of 12 receipt slips were issued out of sequence. The Office Manager indicated pages occasionally stick together and when this occurs they will go back later and use the skipped receipt slips.



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- Sheriff's office personnel do not restrictively endorse checks and money orders immediately upon receipt. During our April 9, 2025, cash count, we noted 1 unendorsed check for \$100. Office personnel indicated checks and money orders are restrictively endorsed when the deposit is prepared.

The Sheriff indicated he was unaware of the identified issues with receipting, recording, and depositing and that many of the employees were new. Failure to implement adequate receipting, recording, and depositing procedures increases the risk loss, theft, or misuse of money received will occur and errors will go undetected.

7.3 Seized property

The Sheriff's office did not maintain complete, accurate records of seized property, and did not conduct periodic physical inventories of seized property. As of April 9, 2025, Sheriff's office personnel had not completed a physical inventory since at least 2023. The Sheriff's electronic seized property system included items for 4,392 cases as of April 9, 2025.

The Sheriff's office recorded seized property in an electronic system with items from 4,392 cases. We haphazardly selected 5 items from the evidence room and were able to locate them in the evidence system. In addition, we haphazardly selected 10 items from the evidence system and could not initially locate one gun and a ski mask in the evidence room. The Evidence Officer later provided destruction orders from 2023 and 2024 for these items. The Evidence Officer indicated the evidence system is not always updated due to other job duties.

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. Maintaining complete and accurate inventory control records, destroying items timely in accordance with destruction orders, and performing periodic physical inventories with the results compared to inventory records is necessary to ensure seized property is accounted for properly.

7.4 Bank reconciliations, book balances, and liabilities

The Sheriff's Administrative Assistant does not maintain book balances or prepare adequate bank reconciliations for the General, Execution, and Revolving Fund bank accounts. In addition, Sheriff's office personnel do not prepare a monthly list of liabilities for the Inmate bank account.

The following table lists the year-end bank statement balances for 2024.

Sheriff's bank account balances

Account	December 31, 2024
Inmate	\$ 15,856
General	32
Execution	1,379
Revolving Fund	310



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The Administrative Assistant does not maintain book balances or prepare adequate bank reconciliations for the General, Execution, and Revolving Fund bank accounts. Instead, the Administrative Assistant uses the form provided on the back of the bank statement to essentially recalculate the bank statement calculations by recording the beginning bank balance, adding the current month's deposits, subtracting the month's checks, and calculating the current balance which agrees to the ending bank balance. She then issues a check to the County Treasurer to disburse the current balance. The Administrative Assistant does not identify deposits in transit or outstanding checks or reconcile to a book balance. The Administrative Assistant indicated she was not aware of the importance of maintaining a book balance and believed her current reconciliation process was sufficient.

The Inmate bank account had a reconciled bank balance of \$13,444 on December 31, 2024, which agreed to the book balance. At our request, office personnel were able to provide a list of liabilities totaling \$12,416, which consisted of \$7,528 in undisbursed commissary commissions and inmate balances of \$4,888, resulting in an unidentified balance of \$1,028. Sheriff's office personnel were unaware of the importance of preparing a list of liabilities and reconciling it to the cash balance.

Preparing a cumulative book balance, adequate monthly bank reconciliations, and monthly lists of liabilities helps ensure receipts and disbursements have been properly handled and recorded and increases the likelihood errors will be identified and corrected timely. Regular identification of liabilities and a comparison of liabilities to the reconciled bank balance are necessary to ensure accounting records are in balance, all amounts received are disbursed, and money is available to satisfy all liabilities. Section 447.532, RSMo, provides that any unclaimed funds held by a political subdivision for more than 3 years should be turned over to the Missouri State Treasurer's Unclaimed Property Division.

7.5 Prisoner boarding contracts

The Sheriff has not entered into written contracts with other counties and cities for the boarding of prisoners detailing the housing rate to be paid, the services to be provided, or any required notifications for emergency and non-routine situations. The Sheriff's office received approximately \$140,638 for prisoner boarding for the year ended December 31, 2024. The Sheriff stated he was unaware he should have written contracts for prisoner boarding.

In addition, the Sheriff's office has not performed an evaluation of the costs of housing inmates to ensure billing rates are sufficient to recover all costs. The Sheriff's office standard rate is \$50 a day, but he was charging one county a rate of \$37 a day because it was set by the prior Sheriff. The Sheriff was unaware he should conduct a review of costs to determine the housing rate(s) to be charged.



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Section 432.070, RSMo, requires contracts for political subdivisions to be in writing. Written agreements, signed by the parties involved, typically specify the services to be rendered and the manner and amount of compensation to be paid, and are necessary to ensure all parties are aware of their duties and responsibilities, and to prevent misunderstandings. Periodic evaluation of the costs of housing inmates is necessary to ensure billing rates are sufficient to cover costs and prevent the county from subsidizing the housing for other counties' and cities' inmates.

Recommendations

The Sheriff:

- 7.1 Segregate accounting duties or ensure adequate independent or supervisory reviews of detailed accounting and bank records are performed and documented.
- 7.2 Establish adequate controls for receipting, recording, and depositing money including issuing receipt slips in numerical sequence, accounting for the numerical sequence of receipt slips upon deposit, depositing receipts intact, and restrictively endorsing checks and money orders at the time of receipt.
- 7.3 Maintain complete and accurate seized property records, ensure a periodic inventory is conducted and reconciled to the seized property records, and investigate any differences.
- 7.4 Ensure cumulative book balances, adequate monthly bank reconciliations, and monthly lists of liabilities are prepared and reconciled timely. Any discrepancies between accounting records and reconciliations should be promptly investigated and resolved.
- 7.5 Work with the County Commission to obtain written agreements with counties and cities for the boarding of prisoners. In addition, periodically review the cost of boarding prisoners and establish billing rates that are sufficient to recover costs.

Auditee's Response

- 7.1 *I believe my office has now segregated duties among office staff. I currently have two office staff members besides myself that oversee the accounting duties for the office. On any given day, the same person may not do what they performed on the previous day. I also review the different aspects of the accounting as do my two staff members. Due to this audit, segregation of duty protocols will be written up and followed to our best ability and will be changed as needed.*



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- 7.2 *Checks and money orders are now being stamped for deposit as they are received by office staff. Any receipt found out of numerical order will be voided, if possible, to maintain sequence.*
- 7.3 *My office does maintain accurate and complete records on all seized property/evidence. When asked for selected items, they were produced and even the two items that were not initially located were found to have been destroyed and the records were in the respective cases. Seized property/evidence slated for destruction always has a destruction form, which is sent to the Prosecuting Attorney and case Judge to sign off. These forms are scanned into every case once completed, and items are destroyed. Seized property that is not evidence that is deemed to be destroyed is recorded with a form containing the item(s), signature of the requesting deputy and a supervisor, and a date. These forms are also scanned into case files for retention. As this office and community have grown, the amount of seized items/evidence has grown. That is why a second person is being trained in the field of evidence collection/storage to assist the current evidence officer. A full physical inventory will be done in 2027 by evidence room personnel. Once this is completed, every year following, new seized property for the previous year will be inventoried and several older property items will be chosen at random by the Sheriff to verify their status/location with evidence personnel. This will be documented. A full inventory will be done as seen fit by the Sheriff.*
- 7.4 *A list of monthly liabilities is now being done and attached to accounting documents, which are being reviewed by office staff and reconciled when needed. Starting with the July 2026 bank reconciliation, it now includes a list of all outstanding checks and any deposits in transit when applicable.*
- 7.5 *Talks with the County Commission will be done in regard to contracts with agencies that we are housing inmates for on a long-term basis, and we will review the cost and billing rates of housing prisoners. Due to the operations of the office it is not possible to have contracts with all agencies we may house inmates for, however we will work with the commission to maintain contracts for the agencies we hold for the most often.. We also house out of state inmates periodically or a courtesy hold for an agency. We have a Missouri Department of Correction facility in our county and have been asked to hold a person until that agency could arrive to pick up the person. I do not feel a contract is needed for every time a person is housed as long as both responsible parties have a mutual understanding between them for costs, medical, etc.*



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8. Prosecuting Attorney's Bank Reconciliations and Book Balances

Personnel in the Prosecuting Attorney's office do not reconcile the bank balances to book balances for the Bad Check and Restitution accounts because cumulative book balances are not maintained. The office collected approximately \$80,000 in bad check and court-ordered restitution and fees during the year ended December 31, 2024.

We observed the reconciled bank balance was \$0 for the Bad Check account as of January 31, 2025, and the reconciled bank balance was \$926 for the Restitution account as of December 31, 2024. We also obtained a list of liabilities of \$926 which agreed to the reconciled bank balance for the Restitution account. Office personnel indicated balances had not been maintained by prior staff and that they continued procedures without considering the need to change.

Maintaining cumulative book balances and performing adequate bank reconciliations helps ensure receipts and disbursements have been properly handled and recorded and increases the likelihood errors will be identified and corrected timely.

Recommendation

The Prosecuting Attorney ensure cumulative book balances are maintained and adequate monthly bank reconciliations are prepared.

Auditee's Response

The Prosecuting Attorney's office will maintain a book balance going forward and ensure they agree to the reconciled bank balance for both the bad check and restitution accounts.

9. Sunshine Law

The County Commission did not always ensure compliance with the Sunshine Law. The County Commission generally held 2 meetings per week between January 1, 2024, and August 25, 2025.

9.1 Meeting minutes

The County Commission did not prepare adequate open and closed meeting minutes between January 1, 2024, and August 25, 2025. We noted the following issues.

- Minutes are handwritten and frequently unreadable.
- The County Commission does not review and approve open and closed meeting minutes. In addition, the preparer did not sign all meeting minutes.
- Meeting minutes include little description of matters discussed, actions taken, individuals at meetings, and time of meetings. For example, the minutes for the January 11, 2024, open meeting states, "Motion to accept ARPA application." No additional details include what the ARPA application was for or who it was from.



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The Commission indicated it was unaware these details needed to be included.

Section 610.020.7, RSMo, requires meeting minutes to be prepared and maintained as a record of business conducted and to provide an official record of the commission's actions and decisions, including the date, time, place, members present, members absent, and a record of any votes taken. Meeting minutes with sufficient detail, signed by the preparer, and approved by the County Commission are necessary to demonstrate compliance with statutory provisions, support important decisions made, and provide an independent attestation that the minutes are a correct record of matters discussed and actions taken during the meetings.

9.2 Closed meetings

The County Commission did not always comply with the Sunshine Law requirements for closed meetings. We identified the following concerns for the 10 closed meetings held between January 1, 2024, and August 25, 2025.

- The County Commission did not make specific reference, in open session, to any section of law allowing the closure of meetings when voting to go into a closed session for 2 of the 10 closed meetings. In addition, the County Commission cited the incorrect section of law as the reasoning for closing the meeting on June 16, 2025. The County Commission indicated they were not fully aware of these requirements.
- The County Commission discussed and voted on some items in closed meetings that were not allowable under the Sunshine Law. For example, the Commissioners voted to cancel a contract during the December 31, 2024, closed meeting, and voted to purchase a building during the February 13, 2025, closed meeting. The County Commission indicated they were unaware they were discussing unallowable topics in closed meetings.

Section 610.022.1, RSMo, requires public bodies to announce the specific reasons allowed by law for going into a closed meeting and to enter the reason into the minutes, and limits discussion topics and actions in closed meetings to only those specifically announced prior to closure. In addition, Section 610.021, RSMo, provides that discussion topics and actions in closed meetings are limited to only those specifically allowed by state law.

9.3 Public access policy

The County Commission has not adopted a written policy regarding public access to county records as required by state law. A written policy regarding public access would establish guidelines for the county to make records available to the public. Such policies typically identify a person to contact, provide an address to mail such requests, and establish fees that may be assessed for providing copies of public records. The County Commission indicated it was unaware that a written policy was necessary.



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Section 610.023, RSMo, lists requirements for making records available to the public. Section 610.026, RSMo, allows the county to charge fees for providing access to and/or copies of public records and provides requirements related to fees. Section 610.028, RSMo, requires a written policy regarding release of information under the Sunshine Law.

Recommendations

The County Commission:

- 9.1 Maintain complete and accurate meeting minutes that are signed by the preparer and are reviewed and approved by the County Commission.
- 9.2 Ensure specific reasons for closing a meeting are documented in the open minutes, discussions are limited to the specific reasons cited for closing the meetings, and only topics allowed by state law are discussed in closed meetings.
- 9.3 Develop a written public access policy as required by state law.

Auditee's Response

- 9.1 *Changes have already been made to address these concerns. Minutes will now include more description of discussions, are typed for legibility, and are approved and signed.*
- 9.2 *The County Commission makes every effort to follow the statutes regarding the Sunshine Law. It is the practice to include the statute reference and paragraph to indicate the purpose of the closed session. The incident on June 16, 2025, was an oversight. The discussion that took place on December 31, 2025, was thought to be covered by the Sunshine Law and mistakenly a vote was taken in closed session. The County Commission will be more diligent to comply with the Sunshine Law in the future.*
- 9.3 *The County Commission will adopt a written public access policy.*

10. Sales Tax Rollback

The County Clerk did not accurately calculate the property tax levy reduction amounts or retain sales tax rollback calculations for 2024. The property tax reductions did not account for any difference between estimated and actual sales taxes collected for the preceding year. As a result, the county has assessed approximately \$108,000 in excess property taxes for 2023 and 2024. The failure to properly account for this difference can either further increase or decrease the sales tax reduction required depending on whether more or less sales tax was received than what was estimated. The County Clerk indicated he was not aware he was supposed to perform the sales tax rollback calculation and the County Commission has performed the calculation since he took office in 2023. The County Commission stated it did not retain the 2024 calculations.



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Section 67.505, RSMo, requires the county to reduce property taxes for a percentage of sales taxes collected. Cooper County enacted a one-half cent sales tax with a provision to reduce property taxes by 50 percent of sales taxes collected. The county is required to estimate the annual property tax levy to meet the 50 percent 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.

Without accurately calculating and documenting the property tax levy reductions, the county cannot ensure property tax levies are properly set and property tax rate ceilings are maintained

Recommendation

The County Commission and the County Clerk properly calculate property tax rate reductions considering deficits/credits for the preceding year, and develop a plan to correct for the accumulation of prior years' over collections of property taxes. In addition, maintain a record of sales tax rollback calculations for prior years.

Auditee's Response

The sales tax rollback was calculated by the County Clerk's office for 2025 and will continue to be maintained by his office going forward. Prior to 2025, the Presiding Commissioner wrongly believed the calculation was to be done by the County Commission. The County Commission will work with the County Clerk to correct the prior years' over collections of property taxes.

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

Section 109.255, RSMo, provides that the Local Records Board issue directives for the destruction of records. The guidelines for managing electronic communications records can be found on the Secretary of State's website.¹

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

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 9, 2026.



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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 adopt the SOS policy on electronic communications records.

Cooper County

Organization and Statistical Information

Cooper County is a county-organized, third-class county. The county seat is Booneville. The county's population was 17,103 in 2020, according to the U.S. Census Bureau.

Cooper 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 90 full-time employees and 17 part-time employees on December 31, 2024.

In addition, county operations include a Senate Bill 40 Board and Overton-Wooldridge Levee District 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
George Monk, Presiding Commissioner	\$	45,956
Charlie Melkersman, Associate Commissioner		43,956
Danny Larm, Associate Commissioner		43,956
Georgia Esser, Recorder of Deeds		66,600
Jerrid Richards, County Clerk (1)		73,731
Eric Phelps, Prosecuting Attorney		159,508
Chris Class, Sheriff		88,046
Teresa Brandes, County Treasurer		66,600
James Hurt, County Coroner		23,088
Paula Sims, Public Administrator		66,600
Diana L. Thomas, County Collector (2), year ended February 28,	80,367	
Christy Linhart, County Assessor, year ended August 31,		66,600

(1) Includes \$7,131 in commissions for preparing the city property tax books.

(2) Includes \$13,767 in commissions for collecting city property taxes.