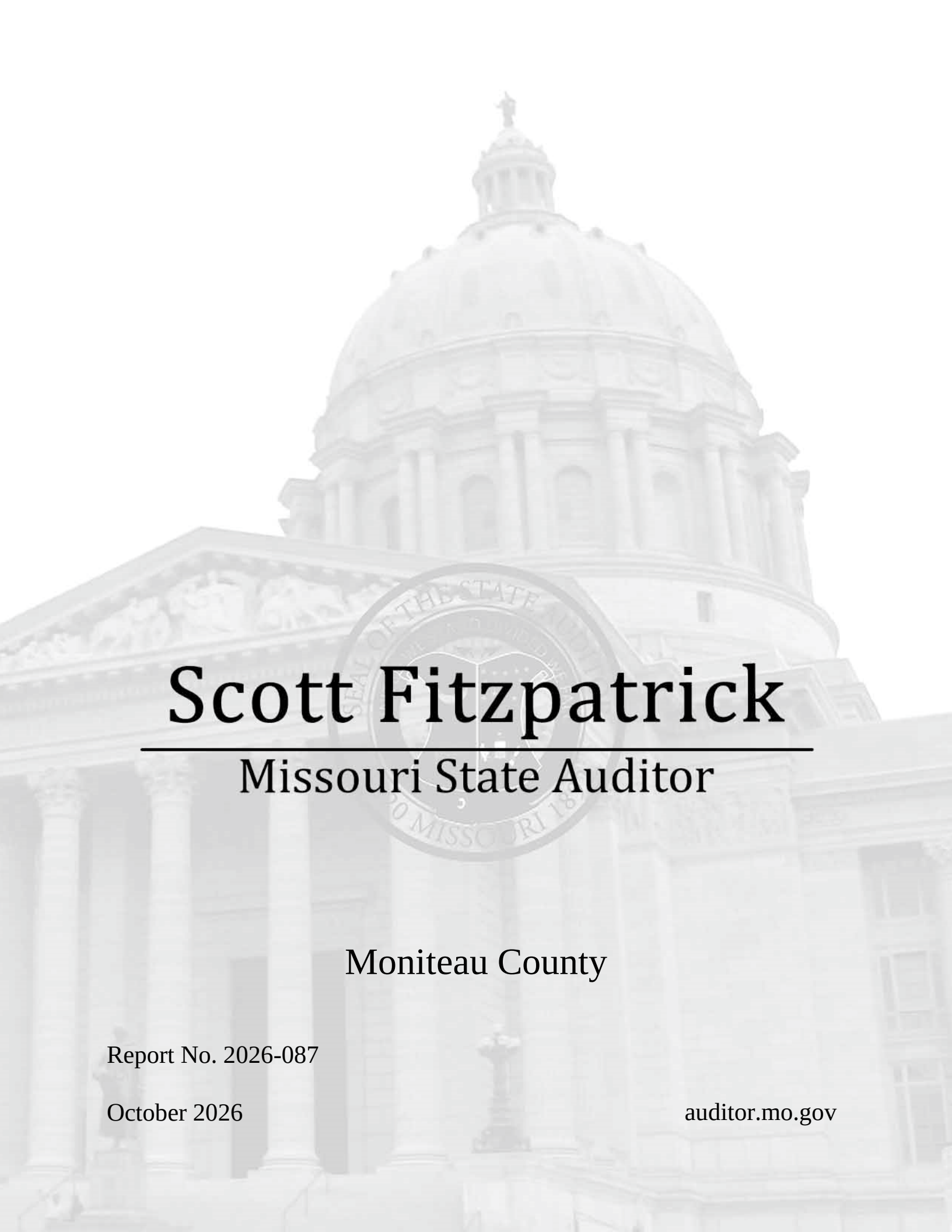




Scott Fitzpatrick

Missouri State Auditor

Moniteau County

Report No. 2026-087

October 2026

auditor.mo.gov



CITIZENS SUMMARY

Findings in the audit of Moniteau County

Sheriff's Controls and Procedures

The Sheriff has not segregated accounting duties or performed adequate supervisory reviews of detailed accounting records. The Jail Administrator is primarily responsible for receipting, recording, and depositing receipts; making disbursements; billing for paper service and board bills; reviewing and transmitting paper service and board bill payments collected; and performing bank reconciliations. The Jail Administrator does not prepare adequate bank reconciliations for the office's bank accounts. While bank reconciliations are prepared each month, the reconciled bank balance is not compared to the book balance to ensure all transactions are accounted for and office personnel do not sufficiently follow up on outstanding checks in the accounts. The Sheriff's office has not developed inventory procedures to account for commissary items sold to inmates and does not charge and remit sales tax on these sales. Also, the office did not properly store 2024 financial records including manual receipt slips and other documents. These documents were stored in boxes that were exposed to conditions in an attic and outdoor shed which caused some of them to become illegible. In addition, the office has not entered into written agreements with other political subdivisions the county regularly boards prisoners for that detail the housing rate and other terms of agreement. During the year ended December 31, 2024, the office billed Cole and Pettis counties approximately \$276,000 for boarding prisoners and housed prisoners for other jurisdictions for short periods at no charge under unwritten reciprocal agreements.

Public Administrator's Annual Settlements

The Public Administrator does not always file annual settlements timely. A review of 4 haphazardly selected active cases with annual settlements due in 2024 found the Public Administrator did not timely file any of these settlements. Settlements for these wards were filed between 40 and 154 days after the due date.

SB40 Board - Cash Reserves

As noted in the previous audit of the county, the Senate Bill 40 Board has accumulated a significant cash reserve without any specific plans for its use. The Board's cash balance on December 31, 2024, totaled \$3.39 million; an increase of \$1.84 million since the previous SAO audit for the year ended December 31, 2016. The Executive Director indicated the Board has not established any specified projects or plans for the funds in reserve and has not previously discussed reducing the tax levy rate. Revenue from the Board's property tax levy is approximately \$300,000 annually.

Sheriff's Compensation

The County Commission authorized mid-term salary increases to the Sheriff totaling \$21,557 as of December 2024, in violation of constitutional provisions and state law.

Electronic Communication Policy

The computer and equipment use policies in the county's Employee Handbook do not address records management and retention 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 **Good**.*

*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.

Moniteau County

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SCOTT FITZPATRICK
MISSOURI STATE AUDITOR

County Commission
and
Officeholders of Moniteau County

We have audited certain operations of Moniteau 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 Moniteau County.

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

Scott Fitzpatrick
State Auditor

Moniteau County

Management Advisory Report

State Auditor's Findings

1. Sheriff's Controls and Procedures

Controls and procedures in the Sheriff's office need improvement. The office collected approximately \$275,000 for boarding prisoners, civil process paper service, bonds, concealed carry weapons permits, commissary sales, and other miscellaneous receipts during the year ended December 31, 2024. Sales to inmates totaled approximately \$21,000 during this period.

1.1 Segregation of duties

The Sheriff has not segregated accounting duties or performed adequate supervisory reviews of detailed accounting records. The Jail Administrator is primarily responsible for receipting, recording, and depositing receipts; making disbursements; billing for paper service and board bills; reviewing and transmitting paper service and board bill payments collected; and performing bank reconciliations. The Sheriff indicated he reviews the bank statements and monthly reports, but that work is not documented.

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 duties of receipting, recording, and depositing receipts; making disbursements; reconciling bank accounts; billing; and receiving and transmitting payments collected. 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.

1.2 Bank reconciliations

Procedures for preparing bank reconciliations and liabilities listings are not adequate for the Sheriff's office's 4 bank accounts. The Sheriff indicated he reviews work performed on an ongoing basis and did not see the need for month end or other periodic reviews. He also indicated no documentation is maintained for the review work performed.

The Jail Administrator does not prepare adequate bank reconciliations for the office's bank accounts. While bank reconciliations are prepared each month, the reconciled bank balance is not compared to the book balance to ensure all transactions are accounted for. Review of the October 2024 bank reconciliations also identified instances where the book balance was inaccurate due to recording estimated transaction amounts (Amazon purchases) instead of actual amounts.

In addition, Sheriff's office personnel do not sufficiently follow up on outstanding checks in the accounts. The Jail Administrator indicated that when performing bank reconciliations, she reviews the past couple of months for outstanding checks but does not keep a running total or a list to track older outstanding checks. She said the office was not sure how to properly handle old outstanding checks. Also, a list of liabilities is not generated and agreed to any month end account balances.



Moniteau County Management Advisory Report - State Auditor's Findings

Maintaining an accurate cumulative book balance and performing adequate monthly reconciliations helps ensure receipts and disbursements have been properly handled and recorded and increases the likelihood errors will be identified and corrected timely. Without regular identification and comparison of liabilities to the reconciled bank balance, including investigating and correcting reconciling items, there is less likelihood errors will be identified and the ability to both identify liabilities and resolve errors is diminished.

1.3 Commissary inventory

The Sheriff's office has not developed inventory procedures to account for snacks, candy, beverages, personal hygiene products, and other items sold to inmates. The office has records of inventory items purchased and inmate purchases but does not maintain records of inventory items remaining on hand. The Jail Administrator said the office did not realize the necessity of maintaining records for commissary inventory and reconciling inventory on hand to those records.

Loss, theft, or misuse of the commissary inventory and related money may go undetected without adequate inventory records and procedures. Detailed inventory records are necessary to adequately account for commissary inventory. Comparison of a periodic physical inventory to inventory records is necessary to ensure commissary items and related money are properly recorded and handled.

1.4 Sales tax

The Sheriff's office does not charge and remit sales tax on commissary sales. The Jail Administrator said the office was not aware of this requirement.

Pursuant to 12 Code of State Regulations 10-110.955 (3)(B), sales by the state of Missouri and its political subdivisions are subject to tax. Section 144.080, RSMo, requires sales tax collections to be remitted to the Department of Revenue (DOR) on a monthly, quarterly, or annual basis, depending on the amounts collected. Therefore, the Sheriff's office should be charging and collecting sales tax and remitting it to the DOR.

1.5 Record retention

The Sheriff's office did not properly store 2024 financial records including manual receipt slips and other documents. These documents were stored in boxes that were exposed to conditions in an attic and outdoor shed which caused some of them to become illegible. The Jail Administrator indicated the records initially received some water damage during installation of some video cameras near the attic and further damage occurred after the records were moved to the shed that subsequently incurred a water leak that office staff were not aware of.

Proper storage and retention of records is necessary to ensure the validity of transactions and to provide an audit trail. Section 109.270, RSMo, provides that all records made or received by an official in the course of his/her public



Moniteau County Management Advisory Report - State Auditor's Findings

duties are public property and are not to be disposed of except as provided by law. Record retention schedules can be found on the Secretary of State's website.¹

1.6 Boarding contracts

The Sheriff's office has not entered into written agreements with other political subdivisions the county regularly boards prisoners for that detail the housing rate and other terms of agreement. The county jail has a maximum capacity of 52 detainees. During the year ended December 31, 2024, the office billed Cole and Pettis counties approximately \$276,000 for boarding prisoners and housed prisoners for other jurisdictions for short periods at no charge under unwritten reciprocal agreements. The Sheriff indicated it would be too cumbersome to maintain contracts due to the number of days for boarding inmates and the number of different counties and cities involved.

Section 432.070, RSMo, requires contracts for political subdivisions to be in writing. Written agreements, signed by the parties involved and specifying the services to be rendered and the manner and compensation to be paid, are necessary to ensure all parties are aware of their duties and responsibilities, and to prevent misunderstandings.

Recommendations

- 1.1 Segregate accounting duties or ensure adequate independent or supervisory reviews of detailed accounting and bank records are performed and documented.
- 1.2 Ensure adequate monthly bank reconciliations are prepared and maintain a cumulative book balance. Also, generate a monthly list of liabilities and reconcile the list to the available cash balance. Any differences should be promptly investigated and resolved.
- 1.3 Maintain accurate commissary transaction records and reconcile these records to inventory purchased and sold.
- 1.4 Contact the DOR for guidance on establishing procedures for charging and collecting sales tax on commissary sales and ensure future sales tax collections are remitted to the DOR in accordance with state law and regulation.
- 1.5 Ensure all records are retained as required including properly storing and protecting the records to prevent damage.
- 1.6 Work with the County Commission to obtain written agreements with the political subdivisions for which the county provides prisoner boarding services.

¹ <<https://www.sos.mo.gov/archives/localrecs/schedules>>, accessed June 17, 2026.



Moniteau County
Management Advisory Report - State Auditor's Findings

Auditee's Responses
Auditor's Comment

The Sheriff's responses are in the Appendix.

1.6 Section 432.070, RSMo, does not make exceptions for the requirement that contractual agreements entered into by a county for services within the scope of its powers must be in writing. The concerns noted regarding bed availability and priority needs of the county can be built into the terms of the written agreements. Without written agreements, the county's current "arrangements" with other jurisdictions may not protect the interests of the county if a dispute would arise.

**2. Public
Administrator's
Annual Settlements**

The Public Administrator does not always file annual settlements timely. The Public Administrator is the court-appointed personal representative for wards or decedent estates of the Circuit Court, Probate Division. The Public Administrator's office was responsible for the financial activity of 44 wards and estates as of December 31, 2024.

During our review of 4 haphazardly selected active cases with annual settlements due in 2024, we noted the Public Administrator did not timely file any of these settlements. Settlements for these wards were filed between 40 and 154 days after the due date. The Public Administrator indicated the late filings occurred because the office handles several clients that require significant time to manage, the office moved to a new location when one of the settlements was due, and one of the settlement filings was overlooked.

Sections 473.540 and 475.270, RSMo, require the Public Administrator to file an annual settlement with the court for each ward or estate by the date set by the court, which will be within 60 days after the anniversary of the appointment of the conservator. Timely filing of annual settlements is necessary for the court to properly oversee the administration of cases and reduce the possibility that errors, loss, theft, or misuse of funds will go undetected.

Recommendation

The Public Administrator file annual settlements timely.

Auditee's Response

The Public Administrator recognizes the importance of timely filing of annual settlements and is implementing additional procedures to ensure court-ordered deadlines are met.

The office has hired additional staff and is restructuring staff responsibilities to provide greater coverage and continuity. Staff are also being cross-trained in the preparation of annual settlements and reports so that this responsibility does not rest primarily with the Public Administrator.

The office is implementing a centralized tracking system for court deadlines, including annual settlements and reports. The system will identify due dates,



Moniteau County
Management Advisory Report - State Auditor's Findings

assigned staff, advance review dates, and filing dates. Staff will routinely review upcoming deadlines to ensure settlements are prepared and submitted timely.

The office is also improving its case documentation and EMS processes so that information, including medical appointments and other significant case activity, is entered in a timely manner throughout the year. These improvements will make the annual settlement and reporting process more efficient and reduce the likelihood of deadlines or required information being overlooked.

The Public Administrator will continue to review and improve office procedures and internal controls to ensure timely court filings and maintain effective oversight of all active cases.

3. SB40 Board - Cash Reserves

As noted in our previous report, the Senate Bill 40 Board has accumulated a significant cash reserve without any specific plans for its use. The Board's cash balance on December 31, 2024, totaled \$3.39 million; an increase of \$1.84 million since the previous SAO audit for the year ended December 31, 2016. Approximately \$1.4 million of the increase occurred from 2021 through 2024. Total disbursements were \$2.51 million for the year ended December 31, 2024; an increase of \$1.37 million since 2016. The majority of the Board's revenue comes from a contract to provide Medicaid waiver services. The Board has contracted to provide these services since 2009. The Executive Director indicated the Board has not established any specified projects or plans for the funds in reserve and has not previously discussed reducing the tax levy rate.

Pursuant to Section 205.971, RSMo, the County Commission is given the taxing authority to levy a property tax rate to provide services for the developmentally disabled. Revenue from the Board's property tax levy is approximately \$300,000 annually. Accumulating an excessive cash balance with no specific plans for its use puts an unnecessary burden on taxpayers. The Board should determine its future needs and consider reducing future tax levies if a specific use for the cash reserves is not determined.

Recommendation

The Senate Bill 40 Board work with the County Commission to evaluate funding needs and consider reducing the property tax levy. If plans have been made for using the accumulated cash balance, such plans should be set forth publicly in the budget document.

Auditee's Response

The Senate Bill 40 Board respectfully acknowledges the State Auditor's recommendation and agrees that accumulated funds should be supported by documented plans, identifiable service needs, and a clear rationale for the level of reserves maintained.



Moniteau County
Management Advisory Report - State Auditor's Findings

The Board's cash balance is not solely attributable to local property tax revenue. A significant portion of the balance is related to Medicaid waiver programming provided under contract with the Missouri Department of Mental Health. That contract requires the Board to maintain an economically healthy business model, including access to a line of credit or cash reserve sufficient to continue service delivery for at least 180 days in the event of unforeseen circumstances. The contract also restricts the use of Medicaid waiver funds and does not allow those funds to supplant local funds or subsidize unrelated services.

The Board uses its local tax levy funds to support individuals with developmental disabilities and the agencies that serve them, including individual funding requests for therapies, adaptive equipment and clothing, recreation, and other community-based supports. The Board recognizes, however, that it should more clearly document how reserve funds will be used and what reserve level is necessary to meet contractual, operational, and long-term service obligations.

Current and anticipated needs include continued support for Moniteau County service providers, start-up or ongoing support for the sheltered workshop opening in Tipton, support for Community Connections of Moniteau County to serve non-Medicaid eligible individuals, exploration of affordable housing opportunities, support for the Intellectual and Developmental Disabilities Provider Advocacy Council of Moniteau County advisory council, partnerships with local communities or businesses on accessibility and inclusion projects, and evaluation of the lack of transportation options within the county. Transportation is a significant service gap that affects the ability of individuals with developmental disabilities to maintain employment, access services, and participate in community activities.

The Board is also monitoring possible legislative and funding changes that could affect local tax levies, Medicaid waiver reimbursement rates, and state funding levels. If those funding sources are reduced, reserves may be needed to avoid disruptions in services to individuals and families.

To address the Auditor's recommendation, the Board will develop and maintain written documentation of reserve goals, planned uses of reserve funds, and the basis for determining an appropriate reserve balance. As part of this reserve planning process, the Board will evaluate whether reserve funds can be used to expand transportation services so more individuals with developmental disabilities can get to work, access needed supports, and participate more fully in their community. The Board will also periodically review the property tax levy in relation to documented service plans, contractual reserve requirements, available funding sources, and the Board's responsibility to use taxpayer funds prudently.



Moniteau County
Management Advisory Report - State Auditor's Findings

Current Reserves Funding possibilities:

1. *DMH Contractual Required Reserve amount.*
2. *Funding for Community Connections for the next 3 years.*
3. *Funding for Sheltered Workshop in Tipton.*
4. *Potential reserve funding for transportation service expansion to address county transportation gaps and help individuals with developmental disabilities access employment, services, and community activities - amount to be determined through Board planning.*

Total funding set aside for future projects and reserves is \$2,307,820.

4. Sheriff's Compensation

Constitution violation

The County Commission authorized mid-term salary increases to the Sheriff totaling \$21,557 as of December 2024, in violation of constitutional provisions and state law. The Sheriff took office in 2021 at the salary level approved by the Moniteau County Salary Commission.

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

The County Clerk said county officials thought the county was required to increase the Sheriff's salary due to the statutory change. The County Commission did not seek a written legal opinion on these matters.

Improper calculation

In addition to being unconstitutional, the salary increases given to the Sheriff were not calculated in accordance with state law. Had the Sheriff not been constitutionally prohibited from receiving a salary increase during his term of office, the total salary given from January 1, 2024, through December 31, 2024, was \$14,338 more than allowed by statute.



Moniteau County Management Advisory Report - State Auditor's Findings

Because the salary increase was greater than \$10,000, the increase should have been paid in 5 annual installments. However, the County Commission increased the rate of pay for the sheriff twice in 2024. The Sheriff provided documentation to support the raises received in 2024; however, the salary calculations were inaccurate. The County Clerk said the miscalculations were unintentional and county officials thought the salary changes were properly determined.

As a result of the improper calculations, for the year ended December 31, 2024, the Sheriff was paid an annual salary of \$87,874, which, had the Sheriff not been constitutionally prohibited from receiving a salary increase during his term of office, is more than the statutory salary of \$73,536 by \$14,338.

Recommendation

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

Auditee's Response

Constitutional Violation - The Commission and the Sheriff received guidance indicating that the mid-term salary increase was permissible. This guidance was initially provided by the Missouri Sheriffs' Association and was later supported by the Missouri Attorney General's Office.

Improper Calculation - The Commission believed that the calculations were done properly. The Sheriff's compensation is currently set at 55% of the Associate Circuit Judge's salary, which is the percentage authorized based on assessed valuation pursuant to Missouri Statute §57.317.

The Sheriff also provided a response. See the Appendix.

Auditor's Comment

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



Moniteau County Management Advisory Report - State Auditor's Findings

The December 3, 2024, correspondence from the Missouri Attorney General's office, discussed in the Sheriff's response, is not an official Attorney General's Opinion and 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).

In addition, the county and Sheriff's responses note their calculation was based on 55% of the Associate Circuit Judge's salary. This is accurate and the overpayment indicated in the finding reflects this. However, because the payments were not made in 5 installments, as required by statute, and instead 2 payments were made in 2024, there was an overpayment.

5. Electronic Communication Policy

The county has not developed a records management and retention policy that includes electronic communication in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission. This guidance recommends government entities have a policy on electronic messaging, including text messages, email, and other third-party platforms.

Section 109.270, RSMo, provides that all records made or received by an official in the course of his/her public duties are public property and are not to be disposed of except as provided by law. Section 109.255, RSMo, provides that the Local Records Board issue directives for the destruction of records. The guidelines for managing electronic communications records can be found on the Secretary of State's website.²

Development of a written policy to address the use of electronic communications is necessary to ensure all documentation of official business of the county is retained as required by state law. The County Clerk indicated county officials thought the computer and equipment use policies in the county's Employee Handbook complied with what is required.

² 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 June 3, 2026.



Moniteau County
Management Advisory Report - State Auditor's Findings

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

The County will implement and follow the recommendations of the Missouri State Auditor's Office regarding the adoption and administration of an Electronic Communications Policy.

Moniteau County

Organization and Statistical Information

Moniteau County is a county-organized, third-class county. The county seat is California, Missouri. The county's population was 15,473 in 2020, according to the U.S. Census Bureau.

Moniteau 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 55 full-time employees and 18 part-time employees on December 31, 2024.

County operations also include the Senate Bill 40 Board.

Elected Officials

The elected officials and their compensation paid for the year ended December 31, 2024 (except as noted) are indicated below:

Officeholder	2025	2024
Joe W. Lutz, Presiding Commissioner	\$	30,380
Clint Hoellering, Associate Commissioner		28,380
Jerry Volkart, Associate Commissioner (1)		11,215
Ricky Messerli, Associate Commissioner (1)		16,555
Mandy Burger, Circuit Clerk and Ex Officio Recorder of Deeds (2)		69,380
Roberta Elliott, County Clerk (3)		52,731
Derik Kinde, Prosecuting Attorney		159,807
Tony Wheatley, Sheriff		87,874
Sarah B. Jones, County Treasurer		43,000
Marty Ramsdell, County Coroner		15,000
Cher King Caudel, Public Administrator		43,000
Ellen Ash, County Collector, year ended February 28, (4)	52,731	
Marcy Oerly, County Assessor, year ended August 31,		42,610

- (1) Ricky Messerli resigned as Associate Commissioner on July 31, 2024. Jerry Volkart was appointed on August 9, 2024.
- (2) Compensation is paid by the state.
- (3) Includes \$9,731 of commissions earned for preparing city property tax books.
- (4) Includes \$9,731 of commissions earned for collecting city property taxes.

Response to Audit Findings

Missouri State Auditor's Office

The Moniteau County Sheriff's Office submits the following responses to the audit findings and recommendations.

1.1 Segregation of Duties

The size of the Sheriff's Office and its current staffing levels limit our ability to further segregate duties. Additional independent review by office personnel would require hiring additional office clerks. Staffing shortages and high turnover within the jail also limit the availability of personnel to assume these additional responsibilities.

The Sheriff currently reviews monthly bank statements and reports. To document this oversight, the Sheriff will implement a procedure to record the completion of these monthly reviews.

1.2 Bank Reconciliations

Bank reconciliations and liabilities are reviewed on an ongoing basis throughout the month. The Sheriff will implement a procedure to document the review of the related records.

1.3 Commissary Inventory

The jail does maintain records of commissary purchases from the vendor and items purchased by inmates through the JMS system, although, they do not keep a log of commissary items that are in surplus inventory. The jail will implement an inventory system to maintain accurate counts of commissary items held in surplus.

1.4 Sales Tax

The jail will coordinate with vendors to ensure that the appropriate sales tax is collected on commissary items sold to inmates.

1.5 Record Retention

The box mentioned was properly stored in the upstairs control area which is climate controlled. The box of records that are mentioned were damaged while in storage in that area by a contractor doing maintenance work. The records were accidentally exposed to water by the contractor. In order to prevent further contamination of other stored records it was moved to an outside shed storage area. This was one box of records that were accidentally exposed to a water source by a third party. The records mentioned were NOT records that are required to be kept in paper form. These records were Stellar Commissary records and duplicate bank statements which are already accessible in digital form. The jail will start the process of converting all records into digital form. Most records that are required to be kept are already in digital form.

1.6 Boarding of Prisoners

The Sheriff's Office respectfully disagrees with the interpretation that Section 432.070, RSMo, which independently requires a written contract for the boarding of prisoners. It is the Office's position that this statute establishes requirements for entering into and executing contracts authorized by law, rather than creating a requirement that county jails enter into contracts to house inmates from other jurisdictions. RSMo 432.070 notes and attachments do NOT apply to the housing of county inmates unless the county decides to entertain a written contract with another jurisdiction.

The Office relies on Section 221.020, RSMo, concerning the Sheriff's charge and custody of the jail, and Section 221.230, RSMo, concerning the receipt of prisoners from other counties, as the statutory basis for these operations.

County jails in Missouri routinely house inmates from multiple Missouri counties and, at times, from other states due to the fact that there is a prison located within the county. Requiring a separate written agreement with every sending jurisdiction would create substantial administrative burdens and could adversely affect the county's ability to accommodate these placements. The Office also notes that county jails routinely hold inmates for the Missouri Department of Corrections and receive state reimbursement without a separate contract between the county and the state.

The Sheriff is concerned that agreements requiring reserved beds or guaranteed capacity could restrict the jail's ability to meet local needs. Under current arrangements, the Sheriff can decline additional inmates from other jurisdictions and request the prompt removal of those already housed when space is needed for individuals taken into custody in Moniteau County. Preserving this operational flexibility is essential to managing jail capacity and the demand for contracts to house out of county inmates is not feasible.

4 Sheriff Compensation

The state-authorized increase in the Sheriff's salary took effect during the Sheriff's term of office. The Office's position is that the lawfulness of the increase has already been adjudicated and upheld by the courts, *see County Commissioners Association of Missouri v. State of Missouri, Case No. 21AC-CC00442*

Likely to support potential additional compensation, the General Assembly included provisions in the Senate bills requiring county sheriffs to assume additional duties. First, the bills modified an existing law governing the service of summons, writ, and other court orders, which directly affects county sheriffs. *See* § 57.280.5, RSMo. Second, the bills modified another existing law to require county sheriffs to perform additional duties when entering information into the Missouri Uniform Law Enforcement System (MULES) and the National Crime Information Center (NCIC). *See* § 455.040.3, RSMo. Third, the bills enacted a new statute-Section 221.065, RSMo-requiring county sheriffs to provide certain personal materials to detainees in custody. These additional duties are consistent with Article VII, Section 13 of the Missouri Constitution and interpretive case law addressing mid-term increases in compensation levels. *See Laclede Cnty. v. Douglass*, 43 S.W.3d 826 (Mo. 2001); *Hawkins v. City of Fayette*, 604 S.W.2d 716 (Mo. App. W.D.

1980); *Mooney v. County of St. Louis*, 286 S.W.2d 763 (Mo. 1956).

The Senate bills and Missouri Constitution are clear: county sheriffs in certain counties must be paid consistently with the new salary schedules, and the bills imposed additional duties on county sheriffs for purposes of any mid-term salary changes and are therefore lawful under the State Statute and Missouri Constitution.

The Office previously provided the Missouri State Auditor's Office with written correspondence from the Missouri Attorney General and legal counsel for the Missouri Sheriffs' Association supporting the constitutionality of the salary increase. The Office maintains its position based on the court determination and the correspondence previously submitted.

Constitution Violation

See attached letters from the Missouri State Attorney General and legal Counsel of the Missouri Sheriff's Association. Upon speaking with the Missouri State Attorney General it is the opinion of his office that the mid-term sheriff raise is constitutional, and this issue has been adjudicated in court. It is also the opinion of this office and legal counsel from the Missouri Sheriff's Association that the mid-term salary increase is legal and constitutional.

It is improper for the Auditor's office to make a legal conclusion that the mid-term salary increase for the office of Sheriff was unconstitutional. Case law supports the proposition that all statutes are "presumed to be constitutional and will not be held unconstitutional unless [they] clearly and undoubtedly contravene . . . the constitution." *United COD. v. State*, 150 S.W.3d 311, 313 (Mo. 2004). Given that this law was subject to challenge once before in the case of *Commissioners Association of Missouri v. State of Missouri*, Case No. 21A•• CC00442 and given that no other lawsuits have been filed challenging the legislation in over five years since the law was passed, it is very unlikely that a court case will challenge this provision for the mid-term salary increase. Only a Court can declare a law unconstitutional. Absent a judgment from a court of competent jurisdiction concluding that the mid-term salary increase was unconstitutional, it is improper for the Auditor to conclude that the salary increase was anything other than lawful.

Based on the foregoing, we respectfully request that in any and all audits that reference the sheriff salary increase be modified to strike any mention of it being unconstitutional.

Improper Calculation

It is the belief of this office that the sheriff salary increase listed from January 1, 2024 through December 31, 2024 was accurate. During that period Moniteau County assessed evaluations increased to the next level of the sheriff's pay scale as listed in statute from 50% to 55%. Also the increase for the sheriff's salary cannot be determined until July of each year as it is based on a percentage of the associate circuit judges salary and includes a cost of living wage increase yearly dependent on the salary of the federal judges. The salary figured would then increase in the month of July and put the actual sheriff salary

increase 6 months behind. During that period the county would have paid off the outstanding salary difference for the first six months of the year prior plus the increase of 5% for the assessed evaluation jump. Since the county budgets are figured by the calendar year and the increases come in the middle of the year after the budget has already been set that put the county behind on the wage increase schedule. The county then made payments in 2024 to catch up on those payments and increases that it was behind.

Respectfully submitted,



Tony Wheatley
Sheriff, Moniteau County