



SCOTT FITZPATRICK MISSOURI STATE AUDITOR

Investigative Summary Cooper County Board of Sheltered Services

Summary of Significant Complaint(s) reported:

The State Auditor's Office received a complaint alleging an employee of an entity funded by the Cooper County Board of Sheltered Services (CCBSS) was terminated for embezzlement and employees were threatened with retaliation for speaking about the issue.

Background:

The CCBSS is a local governmental entity comprised of 9 members, 2 of whom have a family member with a developmental disability, that is responsible for administering county funds for the development and operation of services for individuals with developmental disabilities. CCBSS employs staff to provide Targeted Case Management and contracts with Boonslick Industries, Inc.(BII) and Unlimited Opportunities, Inc.(UOI) to provide services to individuals with developmental disabilities including supporting jobs programs with the sheltered workshop and a recycling program and reimbursing the entities for specific services provided to individuals.

Complaint Review:

A review of documentation provided by the Board and discussions with the Executive Director of the CCBSS indicates that money paid by the CCBSS was supported by an invoice and was within the requirements of its contract. The Executive Director indicated the Director of the Sheltered Workshop was asked to leave, but no charges have been filed or other recourse taken. There were no terminations for embezzlement at the CCBSS as alleged.

We reviewed all payments the CCBSS made to BII and UOI for the period of January 1, 2023 through December 31, 2023, and noted all were supported by an invoice and/or were the monthly payment required by the CCBSS contracts with the entity. All reimbursements reviewed for expenses were supported by receipt slips or original expense invoices and billings for services provided were supported by time sheets showing units of services provided by client by day. We noted several instances where it appeared CCBSS staff recalculated the amount due and deducted for errors noted indicating they reviewed the supporting documentation prior to payment. Based on this review, we did not identify any payments by the CCBSS to the BII or UOI that appear fraudulent and the Board had controls in place to ensure its disbursements are appropriate.

Conclusion

In our review of the complaint, we found no indication of fraud or corruption. It appears the CCBSS has procedures in place to ensure disbursements to contracted entities are appropriate including requiring supporting documentation and reviewing such documentation prior to payment. As there was no apparent misappropriation by CCBSS staff and the CCBSS has internal controls over disbursements, we will issue a closure letter indicating no further investigation will be pursued. In addition, Cooper County is on the 2025 audit plan, and we will further review CCBSS' internal controls during that audit.