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Missouri State Auditor

Webster County Procurement Procedures and County Clerk

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CITIZENS SUMMARY

Findings in the audit of Webster County Procurement Procedures and County Clerk

<p>Improper Purchases, Missing Receipts, and Unauthorized/Unapproved Purchases</p>	<p>The former Administrative Assistant to the County Clerk made a total of at least \$17,676 in improper personal purchases with county credit cards, county charge accounts, and county checks, and this activity remained undetected for more than 3 years. In addition, this employee did not transmit \$201 received to the County Treasurer, and additional monies could be missing. This employee also purchased \$774 worth of items, including gift cards, a clock, and head phones, without authorization. Billy Breitenstein, the former Administrative Assistant, was charged with felony stealing and fraudulent use of a credit device on June 9, 2014.</p>
<p>Procurement Controls and Procedures</p>	<p>The County Commission and County Clerk did not adequately segregate county procurement duties or provide adequate oversight, which allowed the misappropriation to continue undetected for a significant period of time. In addition, the Administrative Assistant was allowed to use flextime during the regular work week and he sometimes worked when no one else was present, which likely contributed to the misappropriation of funds. The County Commission and the County Clerk did not perform adequate reviews of vendor jackets, credit card statements, invoices, or other supporting documentation. The Administrative Assistant sometimes created, altered, or did not submit credit card statements for review, and also misclassified purchases in the county's accounting system to conceal improper purchases. The County Commission and County Clerk lack adequate physical controls and written policies to ensure the appropriate usage of credit cards. Neither the County Commission nor the County Clerk performed adequate reviews of Staples charge account activity and supporting documentation, which allowed improper personal and unauthorized purchases. Also, because there was no reconciliations of invoices to the vendor jacket, the county overpaid Staples \$1,000 in January 2013. Staples applied the overpayment to subsequent purchases, but \$360 is still due the county.</p>
<p>County Clerk Receipts</p>	<p>The County Clerk did not adequately segregate accounting duties or provide adequate oversight of receipts, transmittals, and related records, which increases the risk of loss, theft, or misuse of funds going undetected. The county's controls and procedures over receipting and transmitting monies are not sufficient, and there is no assurance all monies received are transmitted. The Administrative Assistant and other office personnel did not always issue receipt slips for monies received, indicate the method of payment, issue receipt slips in numerical sequence, retain copies of voided and blank receipt slips, and did not record some monies received on the month-end transmittal report and transmit them to the County Treasurer.</p>

Additional Comments

Because counties are managed by several separately-elected individuals, an audit finding made with respect to one office does not necessarily apply to the operations in another office. The overall rating assigned to the county is intended to reflect the performance of the county as a whole. It does not indicate the performance of any one elected official or county office.

In the areas audited, the overall performance of this entity was **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.

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Webster County Procurement Procedures and County Clerk Table of Contents

State Auditor's Report	2
------------------------	---

Management Advisory Report - State Auditor's Findings	1. Improper Purchases, Missing Receipts, and Unauthorized/Unapproved Purchases4
	2. Procurement Controls and Procedures6
	3. County Clerk Receipts.....11

Organization and Statistical Information	15
---	----

Supporting Documentation of Improper Purchases, Missing Receipts, and Unauthorized/Unapproved Purchases	16
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THOMAS A. SCHWEICH

Missouri State Auditor

To the County Commission
and
County Clerk of Webster County

We have audited certain county disbursement operations and the County Clerk of Webster County. During our audit of Webster County in fulfillment of our duties under Section 29.230, RSMo, it was determined county funds had been misappropriated. The scope of our audit included, but was not necessarily limited to January 1, 2012, through July 26, 2013. The objectives of our audit were to:

1. Evaluate the County Commission's and County Clerk's internal controls over significant management and financial functions.
2. Evaluate the County Commission's and County Clerk's compliance with certain legal provisions and county policies.
3. Determine the extent of misappropriated county funds and monies missing.

Our methodology included reviewing written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. 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 contract 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 our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our 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 such a basis.

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) no significant noncompliance with legal provisions but noncompliance with county policies, and (3) misappropriated county funds and missing monies totaling at least \$18,651. The accompanying Management Advisory Report presents our findings arising from our audit of certain disbursement operations of Webster County and the Webster County Clerk.

An audit of certain operations of Webster County, fulfilling our obligations under Section 29.230, RSMo, is still in progress, and any additional findings and recommendations will be included in the subsequent report.



Thomas A. Schweich
State Auditor

The following auditors participated in the preparation of this report:

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Webster County Procurement Procedures and County Clerk Management Advisory Report State Auditor's Findings

1. Improper Purchases, Missing Receipts, and Unauthorized/ Unapproved Purchases

The former Administrative Assistant to the County Clerk made improper purchases with county credit cards, county charge accounts, and county checks, and this activity remained undetected for more than 3 years. In addition, this employee did not transmit some monies received to the County Treasurer. Significant weaknesses in internal controls and record-keeping procedures resulted in these misappropriations occurring and going undetected for a significant period of time.

Numerous improper purchases for personal items totaling at least \$17,676 were made from May 28, 2010, to July 26, 2013. Weaknesses with the county's procurement function indicate additional county funds could have been misappropriated. In addition, \$201 of various fees and all-terrain vehicle (ATV) permit monies collected between July 9, 2012, and May 28, 2013 in the County Clerk's office were not transmitted to the County Treasurer. Problems with ATV permit and liquor license records indicate additional monies collected in the County Clerk's office could be missing. Also, various items totaling \$774 purchased without authorization or approval from March 18, 2013, to July 8, 2013, were found in the County Clerk's office after termination of the Administrative Assistant.

In August 2013, personnel in the County Clerk's office determined the Administrative Assistant had fraudulently acquired a county credit card. At the request of the County Commission and County Clerk, the County Prosecuting Attorney contacted the Missouri State Highway Patrol (MSHP) on August 9, 2013, to investigate a fraudulently acquired credit card, missing records, and unauthorized access into the county's accounting system. The County Commission and County Clerk notified the State Auditor's office (SAO) on October 1, 2013, of their concerns and the related MSHP investigation, and provided documentation showing some improper purchases. Audit work by the SAO identified additional improper purchases and missing monies.

Billy Breitenstein, the County Clerk's Administrative Assistant, was terminated on July 26, 2013, for reasons unrelated to misuse of county credit cards. He was charged with felony stealing and fraudulent use of a credit device on June 9, 2014. The MSHP investigation discovered some improperly purchased items (e.g., an external hard drive, guns, and a taser) that were located in the Administrative Assistant's residence. Mr. Breitenstein was primarily responsible for all county procurement and accounting duties (assumed the duties of the accounts payable clerk who left county employment in March 2010), and receipting and transmitting of monies for the County Clerk's office.

As stated in the State Auditor's Report, the scope of our audit included, but was not necessarily limited to the period January 1, 2012, through July 26, 2013. After identification of possible misappropriation of county funds, we



Webster County Procurement Procedures and County Clerk
Management Advisory Report - State Auditor's Findings

applied limited procedures to county disbursement operations for the period March 1, 2010, through December 31, 2011.

The Administrative Assistant made numerous improper personal purchases totaling at least \$17,676 using county funds. These purchases were made using county credit cards (\$16,077), the county's Staples charge account (\$1,457), and county checks (\$142). The Administrative Assistant used various methods to conceal many of these personal purchases. In addition, cash receipts for various fees totaling \$161 recorded on receipt slips issued by personnel in the County Clerk's office were not transmitted by the Administrative Assistant to the County Treasurer. An additional \$40 associated with the issuance of ATV permits by the Administrative Assistant was not transmitted to the County Treasurer during this time period. Also, various items that had not been authorized/approved, totaling \$774, were purchased by the Administrative Assistant through use of the county's Staples charge account. These items were found in the County Clerk's office after termination of the Administrative Assistant. See MAR finding numbers 2 and 3 for more information regarding these various transactions.

Conclusion

The lack of adequate controls and procedures and the absence of proper oversight by the County Commission and County Clerk, as further discussed throughout this report, resulted in the untimely detection of the misappropriated and missing monies. The Supporting Documentation of Improper Purchases, Missing Receipts, and Unauthorized/Unapproved Purchases section at the end of this report provides details regarding the misappropriated and missing monies.

Recommendation

The County Commission and County Clerk work with law enforcement authorities regarding any criminal prosecution and take necessary action to recover the misappropriated monies.

Auditee's Response

The County Commission and County Clerk provided the following written response:

The County Commission and County Clerk will work with and fully cooperate with law enforcement, the judicial system, and any other authorities regarding any and all criminal prosecutions and take any and all necessary action to recover the misappropriated monies.



2. Procurement Controls and Procedures

Significant weaknesses exist in the procurement controls and procedures of the county.

2.1 Segregation of duties and oversight

The County Commission and County Clerk did not adequately segregate county procurement duties or provide adequate oversight of procurement functions and records. The Administrative Assistant was primarily responsible for all county procurement duties, including obtaining approved invoices from county officials, filing and retaining invoices, entering the invoices into the computer system, generating a vendor jacket (a summary of invoices used by the County Clerk and County Commission to document their review and approval), and printing and mailing checks. In addition, the Administrative Assistant often acted as a purchasing agent and made purchases for several county offices. The County Commission and County Clerk did not perform adequate reviews of vendor jackets, credit card statements, invoices, and other supporting documentation.

Also, according to County Clerk's office personnel, the Administrative Assistant was allowed to use flextime during the regular work week (Monday through Friday), and he sometimes worked when no one else was present in the courthouse. This unsupervised time likely contributed to the Administrative Assistant's ability to manipulate records and conceal the misappropriations.

Proper segregation of duties helps to ensure transactions are accounted for properly and assets are adequately safeguarded. If proper segregation of duties cannot be achieved, the County Commission and County Clerk should implement an adequate documented independent supervisory review of the procurement records.

2.2 Credit cards

Controls and procedures over credit cards need improvement. The county purchased items and services totaling approximately \$270,000 through use of 32 credit cards from March 1, 2010 through July 26, 2013.

Personal purchases

The County Commission and the County Clerk did not perform adequate reviews of vendor jackets, credit card statements, invoices, and other supporting documentation, and, as noted in MAR finding number 1, personal purchases made by the Administrative Assistant through use of county credit cards totaling \$16,077 went undetected. We discuss the Administrative Assistant's efforts to conceal personal purchases along with other problems including lack of documentation and inadequate reviews in the following bullet points. Some purchases are discussed in more than one point.



Webster County Procurement Procedures and County Clerk Management Advisory Report - State Auditor's Findings

- The Administrative Assistant did not always submit credit card statements to the County Commission and County Clerk for their review, created some credit card statements, altered some transactions on credit card statements (using correction tape), and marked some transactions "void" on credit card statements to conceal personal purchases made. Personal purchases totaling \$1,255 were made and concealed by the Administrative Assistant by creating statements and altering or marking transactions void on credit card statements. We also noted instances where invoices or receipts for credit card transactions were paid prior to the county receiving the monthly credit card billing statement. Had the County Commission and County Clerk reviewed credit card statements along with invoices or receipts supporting each itemized transaction, some of these improper purchases would likely have been timely detected.

The Administrative Assistant also concealed personal purchases made by misclassifying the purchases in the accounting system and on the vendor jacket approved by the County Commission and County Clerk. For example, several personal purchases for law enforcement items were coded to the general revenue "miscellaneous" or buildings and grounds "miscellaneous" account code in the accounting system, and personal fuel purchases were coded to the Sheriff's office and the Road and Bridge department.

- Adequate supporting documentation was not maintained for some credit card transactions. For example, the County Commission approved a credit card payment totaling \$5,293 for which there was no supporting documentation. This payment was coded as "supplies" in the county accounting system and the only support in county records was the signed warrant/check dated September 4, 2012. However, this amount actually represented a past due amount reported on a credit card statement with a closing date of September 1, 2012. Additionally, in April 2013, the Administrative Assistant duplicated and re-submitted previously paid credit card invoices/supporting documentation to the County Commission for 3 legitimate county purchases totaling \$5,351 to conceal past due amounts and personal purchases. These invoices were previously paid and included on December 2012 and January 2013 vendor jackets. The County Commission re-approved all 3 duplicated and re-submitted invoices.

Additionally, the county had no supporting documentation for personal purchases made by the Administrative Assistant totaling \$15,124. At our request, the county obtained some of these invoices from vendors, and many of the remaining unsupported purchases were made from vendors the county typically does not do business with such as



Webster County Procurement Procedures and County Clerk
Management Advisory Report - State Auditor's Findings

Groupon; Amazon Marketplace; and Advertising, Premiums & Incentives.

- The Administrative Assistant made personal purchases totaling \$3,751, and the billing and/or shipping address on the invoices was his personal address. The Administrative Assistant purchased a pair of binoculars using the county's "purchasing" credit card and a pair of night vision binoculars using the county's "Webster County #1" credit card. The Administrative Assistant left both pair of binoculars at a police department in a city in a neighboring county, where he worked as a reserve officer. We observed both pair of binoculars and verified they were purchased with county credit cards. Both pair of binoculars are now in the custody of the MSHP.
- The Administrative Assistant made personal purchases on county holidays or weekends totaling \$5,230. His job duties did not require him to work on holidays or weekends.

The County Clerk and County Sheriff reviewed all transactions presented in the Supporting Documentation of Improper Purchases, Missing Receipts, and Unauthorized/Unapproved Purchases section at the end of this report and verified these purchases were not legitimate purchases related to county operations.

Detailed supporting documentation, such as itemized receipts and vendor invoices, should be maintained for all credit card transactions and reconciled to the credit card statements by someone other than the cardholder. Without adequate supporting documentation and proper approval, the county is unable to ensure purchases are for legitimate goods or services.

Policies and procedures

The County Commission and County Clerk do not have adequate physical controls or written policies to ensure appropriate usage of credit cards. In addition, the county paid late fees (\$3,014) and finance charges (\$819) totaling \$3,833 from July 2010 through July 2013.

- The Administrative Assistant made personal purchases totaling \$6,617 from the county credit card assigned to him, made personal purchases totaling \$5,655 from a credit card he opened in November 2012 (without approval of the County Commission and County Clerk), and made personal purchases totaling \$4,076 from 4 of 5 other county credit cards that were stored in the County Clerk's vault. County Clerk's office personnel believed 1 of the 5 cards (disaster card) in the vault was inactive; however, the Administrative Assistant made a \$299 purchase at a pawn shop using that card.



Webster County Procurement Procedures and County Clerk Management Advisory Report - State Auditor's Findings

- The County Commission and County Clerk allowed county officials and employees to make personal purchases on county credit cards, and adequate reviews of these purchases and the related reimbursements were not performed. The Administrative Assistant did not include personal checks for reimbursement of personal purchases totaling \$575, even though he made notations that he had enclosed personal checks on several credit card statements and supporting documentation.

In October 2005, the County Commission implemented a written credit card policy stating, "Original receipts must be submitted for each purchase prior to payment from county funds. Any person failing to submit documentation becomes personally responsible for payment of the charges concerned (including late fees or service charges, if any). Failure to provide documentation or payment will result in the charges being deducted from the person's next paycheck and the immediate loss of credit privileges."

The County Commission and County Clerk should review credit card assignments and usage to evaluate each employee's or office's continued need for a card, limit use to official purposes only, restrict access to shared cards, and adopt formal written policies documenting the appropriate use of county credit cards. Failure to adequately account for active credit cards could result in additional loss, theft, and misuse going undetected. In addition, failure to pay bills promptly exposes the county to unnecessary costs.

2.3 Charge account and checks

The County Commission and the County Clerk did not perform adequate reviews of Staples charge account statements, county checks, invoices, and other supporting documentation. As a result, personal purchases made by the Administrative Assistant through use of the county's Staples charge account (\$1,457) and county checks (\$142) went undetected, as noted in MAR finding number 1.

Personal purchases

The Administrative Assistant made personal purchases totaling \$1,457 using the Staples charge account from September 2012 to June 2013, and all checks for these purchases were signed by the County Clerk, the County Treasurer, and a member of the County Commission. There was no indication the County Commission or County Clerk reviewed or approved the vendor jackets or invoices for \$1,139 of these purchases. In addition, the Administrative Assistant used Staples reward program coupons earned from county purchases to purchase \$843 of the \$1,457 items. He purchased kitchen and household items, electronic equipment, and a gift card through use of the coupons.

In addition, the county issued 2 checks totaling \$142 to vendors for personal purchases of the Administrative Assistant in November 2012 (\$20), and May 2013 (\$122). The vendor jacket prepared by the Administrative



Webster County Procurement Procedures and County Clerk
Management Advisory Report - State Auditor's Findings

Assistant for the \$20 payment indicated the payment was for postage and handling. No other supporting documentation was found related to this payment; however, we identified other personal purchases with this vendor on county credit cards. The \$122 check was for the personal purchase of a Taser holster and cartridge, and a related personal purchase of a Taser and 10 other cartridges was made through use of a county credit card in April 2013.

Overpayment

Our review of payments to Staples identified an overpayment of \$1,000 in January 2013. The vendor jacket generated by the Administrative Assistant reported \$1,114 due to Staples, while the related invoice only showed \$114 due. Staples applied the overpayment to subsequent purchases; however, \$360 is still due to the county. No reconciliation of invoices to the vendor jacket was performed by the County Commission or County Clerk, and as a result, the overpayment went undetected.

Unauthorized/unapproved purchases

Various items that had not been authorized/approved for purchase, totaling \$774, were purchased by the Administrative Assistant through use of the county's Staples charge account. These items were found in the County Clerk's office after termination of the Administrative Assistant. Personnel in the County Clerk's office indicated the Administrative Assistant may have purchased some of these items to be given out at employee events. These items included a camcorder, head phones, earpods, a bar speaker, silver clock, pens, and several gift cards, and were purchased using county funds or through use of vendor reward program coupons earned from county purchases.

Conclusion

Detailed supporting documentation, such as itemized receipts and vendor invoices, should be maintained for all charge account transactions and county checks, and reconciled to the monthly statements and checks by someone other than the purchaser. Without adequate supporting documentation and proper approvals, the county is unable to ensure purchases are for legitimate goods or services.

Recommendations

The County Commission and County Clerk:

- 2.1 Adequately segregate the procurement function to the extent possible or ensure supervisory reviews of accounting records are performed and documented.
- 2.2 Adopt formal policies and procedures for credit card usage that include criteria for identifying employees that should be assigned a card and limits use to official purposes only, restrict access to shared credit cards, require adequate documentation be maintained and reconciled to billing statements, and require purchases be approved by someone other than the card user. In addition, the



Webster County Procurement Procedures and County Clerk
Management Advisory Report - State Auditor's Findings

County Commission and County Clerk should implement procedures to ensure bills are paid timely to avoid late fees and finance charges.

- 2.3 Require adequate documentation be maintained and reconciled to monthly charge account statements, and require purchases be approved by someone other than the purchaser.

Auditee's Response

The County Commission and County Clerk provided the following written responses:

- 2.1 *The County Commission and County Clerk will take the necessary steps to ensure documented supervisory reviews of accounting records and the supporting documentation, which includes, but is not limited to segregating the responsibility of purchasing on behalf of the county and the accounts payable on behalf of the county.*
- 2.2 *The County Commission and the County Clerk will review all current credit card assignments and usage to evaluate the necessity of county credit card(s) issued to any employee or office of Webster County. Based on the evaluation of the necessity for a county credit card, appropriate actions will be taken to limit the number of credit cards being issued or utilized and monetary limits will be instituted. A reminder of the county's written policy will be re-submitted to each employee/office for review of the credit card(s) use guidelines, which includes, but is not limited to a requirement that the card(s) be used only for official purposes, adequate documentation to be submitted for all purchases, to reconcile the documentation to the billing statement(s), and that someone other than the purchaser approve the item(s) purchased. The shared county credit cards will be maintained and secured in the county vault; such card(s) will require that the user sign a record sheet evidencing the signing in and out of the card(s). The County Commission and County Clerk will enforce the written policy that requires all bills are paid in a timely manner to avoid late fees or finance charges.*
- 2.3 *The County Commission and the County Clerk will ensure that itemized receipts and invoices are maintained for all charge account transactions and county checks/monies. We will require that the receipts and invoices be reconciled to monthly statements/invoices by someone other than the person designated as the purchaser.*

3. County Clerk Receipts

Significant weaknesses exist in receipting and transmittal controls and record-keeping procedures in the County Clerk's office. The County Clerk's office collected approximately \$14,000 in liquor license, ATV permit,



Webster County Procurement Procedures and County Clerk
Management Advisory Report - State Auditor's Findings

notary commission and service, and other miscellaneous fees during the year ended December 31, 2012.

3.1 Segregation of duties

The County Clerk did not adequately segregate accounting duties or provide adequate oversight of receipts, transmittals, and related records. The County Clerk's Administrative Assistant received monies, recorded transactions, maintained accounting records, transmitted monies to the County Treasurer, and prepared month-end reports. The County Clerk or other office personnel did not perform a comparison of records prepared by the Administrative Assistant to the monies transmitted to the County Treasurer.

Proper segregation of duties helps ensure transactions are accounted for properly and assets are adequately safeguarded. If proper segregation of duties cannot be achieved, the County Clerk should implement an adequate documented independent or supervisory review of the accounting records.

3.2 Receipting and transmitting

Controls and procedures over receipting and transmitting monies are not sufficient. As a result, there is no assurance all monies received are transmitted, and, as noted in MAR finding number 1, some monies received were not transmitted to the County Treasurer.

- The Administrative Assistant and other office personnel did not issue receipt slips for some monies received (receipt slips were only issued upon request), and the method of payment (cash, check, or money order) was not always recorded on receipt slips.
- The Administrative Assistant and other office personnel did not always issue receipt slips in numerical sequence. Multiple receipt books were used concurrently. Original (top) copies of some voided and blank receipt slips were not retained, and some receipt slips were skipped and not properly defaced to prevent later use.
- The Administrative Assistant did not record some monies received on the month-end transmittal report, did not transmit these monies to the County Treasurer, and these monies (\$161) are missing.

Properly receipting and recording receipts on month-end reports, recording the method of payment, and transmitting monies received intact are necessary to ensure receipts are adequately safeguarded and to reduce the risk of loss, theft, or misuse of funds going undetected.

3.3 ATV permits and liquor licenses

The County Clerk or Administrative Assistant did not properly account for the numerical sequence of ATV permits and liquor licenses issued, and there is no procedure to reconcile ATV permits and liquor licenses issued to fees collected and amounts transmitted. ATV permits and records indicate 4 ATV permits were issued by the Administrative Assistant (including one to



Webster County Procurement Procedures and County Clerk
Management Advisory Report - State Auditor's Findings

himself); however, receipt slips were not issued for these monies nor were the monies (\$40) transmitted to the County Treasurer. In addition, during our review of the ATV permit log maintained by the Administrative Assistant, we could not account for 12 of 70 ATV permit numbers used during the period July 1, 2012, to July 26, 2013. As a result, additional monies related to ATV permits could be missing. In addition, 3 liquor license numbers were used twice.

To adequately account for collections and reduce the risk of loss, theft, or misuse of funds, the numerical sequence of permits and licenses should be accounted for properly and compared to fees recorded and transmitted. In addition, a complete and accurate permit log should be maintained.

Recommendations

The County Clerk:

- 3.1 Adequately segregate receipting and transmittal duties to the extent possible or ensure supervisory reviews of accounting records are performed and documented.
- 3.2 Issue receipt slips for all monies received, with the method of payment documented, reconcile the composition of receipt slips to the composition of transmittals, and transmit receipts intact to the County Treasurer. The County Clerk should also ensure receipt slips are issued in numerical sequence, all copies of voided and blank receipt slips are retained, and the numerical sequence of receipt slips is accounted for properly.
- 3.3 Account for the numerical sequence of permits and licenses, ensure the permit log is complete and accurate, and reconcile permits and licenses issued to fees recorded and transmitted.

Auditee's Response

The County Clerk provided the following written responses:

- 3.1 *The County Clerk will implement a segregation of responsibilities to ensure more efficient checks and balances regarding monies, including, but not limited to the segregation of the receipt of monies, the recording of transactions of monies, maintenance of the accounting records, transmittal of the monies to the Webster County Treasurer and the preparation of the month-end reports. The County Clerk will perform a documented review of accounting records each month.*
- 3.2 *The County Clerk will utilize one receipt book for all monies received, which will document the method of payment, such as cash, check or money order, on every receipt provided and the initials of the individual making such receipt. The composition of monies*



Webster County Procurement Procedures and County Clerk Management Advisory Report - State Auditor's Findings

collected will be compared to the composition of monies transmitted to the Webster County Treasurer. In addition, a log will be maintained for comparison to the receipts provided and monies collected. The County Clerk will require that receipts be issued in numerical sequence, with skipped/voided slips being retained and stapled to the carbon copy in the receipt book. A copy of the applicable receipt book pages will be provided, along with the monies, to the County Treasurer for review and accountability purposes.

- 3.3 *The County Clerk will continue to maintain a log for all permits and licenses issued. However, such log will be reconciled with the receipt book evidencing the monies received. In addition, a policy will be instituted that requires permits and license forms be purchased from a third party vendor and in pre-printed numerical sequence to ensure the numbers cannot be altered at time of issuance.*

Webster County Procurement Procedures and County Clerk Organization and Statistical Information

Webster County is a county-organized, third-class county, and the county seat is Marshfield.

Webster County's government is composed of a three-member county commission and separate elected officials performing various tasks. The county commission has mainly administrative duties in appropriating and approving the disbursement of county funds and accounting for county property. The County Clerk is the chief fiscal and administrative officer of the county, whose duties include issuing county checks and maintaining records of disbursements approved for payment by the county commission, issuing county licenses, and collecting various county fees for remittance to the county treasury.

The County Commission and County Clerk as of December 31, 2012, are listed below:

Officeholder
Paul Ipock, Presiding Commissioner
Susan Knust, Associate Commissioner (1)
Denzil Young, Associate Commissioner
Stanley Whitehurst, County Clerk

(1) Ward Jones replaced Susan Knust on January 1, 2013.

Webster County Procurement Procedures and County Clerk
 Supporting Documentation of Improper Purchases, Missing Receipts, and Unauthorized/Unapproved Purchases

Summary of Improper Purchases, Missing Receipts, and Unauthorized/Unapproved Purchases

	Amount
Personal Purchases using County Credit Cards	\$ 16,347.89
Repayment of Personal Purchases by Personal Check	(270.73)
Subtotal of Personal Purchases using County Credit Cards	<u>16,077.16</u>
Personal Purchases using County Staples Charge Account	1,457.62
Personal Purchases using County Checks	141.77
Subtotal of Personal Purchases	<u>17,676.55</u>
Missing Cash Receipts	201.00
Unauthorized/Unapproved Purchases using County Staples Charge Account	773.80
Total	<u>\$ 18,651.35</u>

Personal Purchases using County Credit Cards

County credit card number 2194 issued to Billy Breitenstein

Date of Transaction	Vendor/Location of Purchase or Online Purchase	Item/Purpose	Amount
01/29/12	Pizza Hut/Marshfield	Food (3) (4)	\$ 27.55
02/01/12	Cody's 2 Eagle Stop/Marshfield	Fuel or convenience store items	45.92
02/27/12	Love 5 Travel/Stafford	Lodging	47.00
02/28/12	El Charros/Marshfield	Food	19.09
03/08/12	KY3/Springfield	Daily deal (5)	10.00
03/22/12	McDonald's/Marshfield	Food	7.99
03/26/12	Verizon Wireless/Online	Cellular service and equipment	338.46
04/04/12	Hurricane Bay Car Wash/Marshfield	Car wash	6.00
04/24/12	Subway/Springfield	Food	8.97
04/29/12	Fuddruckers/Springfield	Food (4)	11.33
05/01/12	JBC Tire & Service Center/Springfield	4 tires, tire balance, brake rotor, and rear brake service	925.81
05/10/12	Cody's 2 Eagle Stop/Marshfield	Fuel or convenience store items	47.41
05/18/12	GovX/Online	Hand cuff/magazine combination paddle	27.90
05/22/12	Galls/Online	Metal attachment for officer nameplate that says "Serving Since" and the year	9.56
05/24/12	Cody's 2 Eagle Stop/Marshfield	Fuel or convenience store items	48.78
05/24/12	McDonald's/Marshfield	Food	6.90
05/24/12	Galls/Online	2 pairs of handcuffs	68.87
05/25/12	Galls/Online	Nameplate	7.64
05/26/12	Walmart/Marshfield	Groceries and alcohol (4)	179.05
05/27/12	Cody's 2 Eagle Stop/Marshfield	Fuel or convenience store items (4)	34.82
06/01/12	Cody's 2 Eagle Stop/Marshfield	Fuel or convenience store items	47.70
06/01/12	Golden China Buffett/Marshfield	Food	5.92
06/02/12	Burger King/Ozark	Food (4)	13.14
06/02/12	Walmart/Ozark	Electronic items, medicine, and beverage (4)	23.25
06/03/12	Subway/Springfield	Food (4)	15.92
06/03/12	Kum & Go/Springfield	Fuel or convenience store items (4)	33.14
06/04/12	Harter House/Stafford	Groceries	7.63
06/05/12	Cody's 2 Eagle Stop/Marshfield	Fuel or convenience store items	24.35
06/05/12	Sonic Drive In/Marshfield	Food	8.96
06/08/12	Cody's 2 Eagle/Marshfield	Fuel or convenience store items	40.53
06/17/12	Petro Mart/Columbia	Fuel or convenience store items (4)	33.52
06/17/12	Fastrip/Marshfield	Fuel or convenience store items (4)	44.10
06/17/12	Fastrip/Marshfield	Fuel or convenience store items (4)	25.75
06/17/12	Walmart/Marshfield	Vendor indicated it could be Fuel or convenience store items purchased from Murphy Fuel (4)	20.77
06/18/12	O'Reilly Auto Parts/Marshfield	Automotive parts	8.63
06/22/12	Kum & Go/Springfield	Fuel or convenience store items	37.10
06/26/12	Verizon Wireless/Online	Cellular service and equipment	236.09
06/28/12	Battlefield Snack Bar/Springfield	Food	6.43
06/28/12	Cheddar's/Springfield	Food	30.00
07/01/12	The Roost Bar and Grill/Springfield	Food (4)	26.49
07/03/12	Pizza Hut/Marshfield	Food	26.72
07/04/12	Kum & Go/Springfield	Fuel or convenience store items (4)	37.31
07/05/12	Walmart/Springfield	Vendor indicated it could be fuel or convenience store items purchased from Murphy Fuel	68.24
07/14/12	Fastrip/Marshfield	Fuel or convenience store items (4)	40.42
07/14/12	Fastrip/Marshfield	Fuel or convenience store items (4)	41.85
07/20/12	Phils Auto Repair/Marshfield	Water pump repair	302.33
07/22/12	Brics Belgium Waffle/Ozark	Food (4)	16.79
07/24/12	Cody's 2 Eagle Stop/Marshfield	Fuel or convenience store items	44.75
07/25/12	Advertising, Premiums & Incentives/Online	Unknown (5)	59.42
09/06/12	Advertising, Premiums & Incentives/Online	Credit for return	(4.00)
10/29/12	U-Haul/Marshfield	Equipment rental and mileage (2) (3)	92.67
11/07/12	Casey's General Store/Seymour	Fuel or convenience store items	4.46
Total 2012			<u>3,299.43</u>

Webster County Procurement Procedures and County Clerk

Supporting Documentation of Improper Purchases, Missing Receipts, and Unauthorized/Unapproved Purchases

Date of Transaction	Vendor/Location of Purchase or Online Purchase	Item/Purpose	Amount
03/02/11	Vistaprint/Online	Business cards, business card holder, mouse pad, glass sign, and t-shirt	5.24
03/02/11	Vistaprint/Online	Business cards, business card holder, mouse pad, glass sign, and t-shirt	13.72
03/15/11	China Garden/Marshfield	Food (1)	11.86
03/16/11	Casey's General Store/Marshfield	Fuel or convenience store items (1)	53.01
03/16/11	China Garden/Marshfield	Food (1)	5.93
05/22/11	Walmart/Springfield	Vendor indicated it could be Fuel or convenience store items purchased from Murphy Fuel (3) (4)	15.02
05/23/11	Olfy (Orange Leaf Frozen Yogurt)/Springfield	Food (3)	12.98
06/24/11	Vistaprint/Online	"Special Response Unit" vehicle sign	63.68
07/04/11	Casey's General Store/Marshfield	Fuel or convenience store items (4)	47.78
07/14/11	Staples/Online	I love to travel set, office supplies, travel coffee cup set, beach cooler tote with towel, CD/DVD envelopes, and travel bag with wristlet	139.96
07/30/11	Doubletree by Hilton Hotels/St. Louis	Lodging-ultimate fly and stay package	177.37
08/20/11	Galls/Online	Law enforcement flashlight, pants, boots, and socks (4)	290.81
09/17/11	Signal Food Store/Ozark	Fuel or convenience store items (4)	30.00
10/03/11	Cody's 2 Eagle Stop/Marshfield	Fuel or convenience store items	50.50
10/04/11	Verizon Wireless/Online	Cellular service and equipment	350.48
10/04/11	Dish Network/Online	Unknown (5)	100.00
10/08/11	Brown Derby Liquor Store/Springfield	Unknown (4) (5)	21.49
10/10/11	Cowans Travel Center/Strafford	Fuel or convenience store items (4)	7.91
10/22/11	Old Chicago/Springfield	Food (4)	50.00
10/24/11	Kum & Go/Springfield	Fuel or convenience store items	40.00
10/24/11	Kum & Go/Springfield	Fuel or convenience store items	10.01
10/26/11	Absolute Muffler & Brake/Marshfield	Automotive repair	47.69
10/27/11	Amazon Marketplace	Unknown (5)	8.59
11/22/11	Verizon Wireless/Online	Cellular service and equipment	170.34
11/26/11	Toy R Us/Springfield	Unknown (4) (5)	203.42
11/26/11	Best Buy/Springfield	Unknown (4) (5)	462.66
11/29/11	Cody's 2 Eagle Stop/Marshfield	Fuel or convenience store items	45.41
12/05/11	Trendgear/Online	Flashing strobe lights	101.99
12/15/11	The Roost Bar and Grill/Springfield	Food	27.00
12/18/11	Casey's General Store/Marshfield	Fuel or convenience store items (3) (4)	45.09
Total 2011			<u>2,609.94</u>
05/28/10	Strobes N' More/Online	Light Emitting Diode (LED) dash lights	266.34
05/29/10	Party City/Springfield	Balloons (4)	106.29
07/01/10	Rapid Roberts/Springfield	Fuel or convenience store items (1)	55.00
07/01/10	Galls/Online	Light Emitting Diode (LED) traffic baton	28.59
07/04/10	Kum & Go/Springfield	Fuel or convenience store items (1) (4)	40.00
07/19/10	Sonic Drive In/Marshfield	Food	4.08
09/01/10	Walmart/Marshfield	Unknown (5)	25.00
10/29/10	Walgreens/Marshfield	Candy	29.84
12/11/10	Prestige Emergency Lights/Online	2-100 watt speakers (4)	153.22
Total 2010			<u>708.36</u>
Total for credit card number 2194			<u>\$ 6,617.73</u>

County credit card number 3184 (Purchasing)

Date of Transaction	Vendor/Location of Purchase or Online Purchase	Item/Purpose	Amount
01/30/13	Galls/Online	Binoculars (2) (6)	\$ 46.18
02/09/13	Gunslinger Gun and Pawn/Springfield	Pump shot gun (2) (4)	418.05
02/22/13	Walmart/Marshfield	Bodyshaver, gun sling, Remington 870 NRS gun stock, and gun grip	168.47
03/13/13	Casey's General Store/Marshfield	Fuel or convenience store items	55.27
03/15/13	Battlefield Snack Bar/Springfield	Food (3)	25.46
03/15/13	Battlefield Snack Bar/Springfield	Food (3)	5.14
03/17/13	Signal Food Store/Buffalo	Fuel or convenience store items (3) (4)	3.68
03/17/13	Signal Food Store/Buffalo	Fuel or convenience store items (3) (4)	60.82
03/19/13	Casey's General Store/Marshfield	Fuel or convenience store items	36.29
03/19/13	Walmart/Springfield	Vendor indicated it could be Fuel or convenience store items purchased from Murphy Fuel	76.19
03/20/13	Sonic Drive In/Marshfield	Food	9.11
03/22/13	Silver Dollar City/Branson	Tickets (3)	169.82
03/22/13	Groupon/Online	Daily deal (3) (5)	19.00
03/22/13	Groupon/Online	Daily deal (3) (5)	18.00
03/23/13	Macadoodles/Springfield	Liquor (3) (4)	31.92
03/28/13	Groupon/Online	Daily deal (3) (5)	10.00
04/02/13	Ed Roher Safety Products/Online	Taser, 10 cartridges, and holster (2)	1,280.37
04/02/13	McDonald's/Marshfield	Food	7.77
04/02/13	Walgreens/Marshfield	Unknown (5)	12.61
04/02/13	Walgreens/Marshfield	Unknown (5)	20.00
04/14/13	Kum & Go/Springfield	Fuel or convenience store items (4)	46.56
04/17/13	Missouri State University TIX/Online	Tickets	90.50
04/20/13	Kum & Go/Springfield	Fuel or convenience store items (4)	34.07
04/20/13	Kum & Go/Springfield	Fuel or convenience store items (4)	22.64
04/20/13	Price Cutter/Springfield	Groceries (4)	43.03
04/20/13	Walmart/Springfield	Groceries (4)	67.22
04/22/13	Groupon/Online	Daily deal (5)	270.97

Webster County Procurement Procedures and County Clerk
 Supporting Documentation of Improper Purchases, Missing Receipts, and Unauthorized/Unapproved Purchases

Date of Transaction	Vendor/Location of Purchase or Online Purchase	Item/Purpose	Amount
04/22/13	Groupon/Online	Daily deal (5)	16.66
04/22/13	Groupon/Online	Daily deal (5)	15.00
04/22/13	Groupon/Online	Daily deal (5)	18.00
04/22/13	Groupon/Online	Daily deal (5)	10.00
04/22/13	Groupon/Online	Daily deal (5)	18.73
04/24/13	Sonic Drive In/Marshfield	Food	8.79
04/25/13	Deerfield Veterinary Hospital/Springfield	Veterinary services	80.75
04/25/13	Walmart/Springfield	Groceries and cleaning supplies	41.76
04/27/13	Kum & Go/Republic	Fuel or convenience store items (4)	43.63
05/09/13	Amazon Marketplace/Online	Unknown (5)	10.55
05/10/13	Amazon Marketplace/Online	Unknown (5)	10.59
05/20/13	Hampton Inn/St. Louis	Lodging (2)	237.28
06/15/13	Walmart/Springfield	Groceries and alcohol (4)	70.80
06/15/13	Dollar General/Springfield	Funnels, hangers, and crackers (4)	9.03
06/20/13	Rapid Roberts/Marshfield	Fuel or convenience store items	25.01
06/22/13	Chrysler Capital/Online	Car payment (4)	432.75
06/27/13	GJS Liquor Store/Online	Unknown (5)	114.94
06/27/13	Amazon Marketplace/Online	Unknown (5)	18.98
06/27/13	Amazon Marketplace/Online	Unknown (5)	84.99
06/27/13	Amazon Marketplace/Online	Unknown (5)	84.99
06/27/13	Amazon Marketplace/Online	Unknown (5)	34.36
06/28/13	Amazon Marketplace/Online	Unknown (5)	15.94
07/01/13	Cody's 2 Eagle Stop/Marshfield	Fuel or convenience store items	39.00
07/01/13	Hy-Vee Gas/Springfield	Fuel or convenience store items	25.10
07/03/13	Taco Bell/Marshfield	Food	6.90
07/03/13	Walmart/Springfield	Ninja blender and cleaning supplies	98.96
07/04/13	United Parcel Service/Online	Shipping (4)	18.51
07/09/13	Groupon/Online	Daily deal (5)	10.00
Total 2013			<u>4,651.14</u>
11/21/12	Sonic Drive In/Marshfield	Food	7.66
11/21/12	Price Cutter/Marshfield	Groceries	39.41
11/23/12	Verizon Wireless/Online	Cellular service or equipment	233.70
11/26/12	Cody's 2 Eagle Stop/Marshfield	Fuel or convenience store items	46.89
11/26/12	Galls/Online	Ankle holster and shipping	47.29
12/19/12	Galls/Online	Credit for return of ankle holster	(36.80)
12/01/12	Kum & Go/Springfield	Fuel (4)	50.00
12/01/12	Walmart/Springfield	Oil change, antifreeze, and beverage (4)	64.33
12/04/12	Golden China Buffett/Marshfield	Food	7.55
12/05/12	Golden China Buffett/Marshfield	Food	9.16
12/05/12	Cody's 2 Eagle Stop/Marshfield	Fuel or convenience store items	41.05
12/12/12	Hobby Lobby/Springfield	Candy	2.50
12/20/12	Rokform/Online	Cellular phone accessories	106.00
12/28/12	Galls/Online	Response jacket (2)	69.28
12/29/12	Galls/Online	Sentry baton, scabbard, and rechargeable flashlight (2) (4)	230.97
12/29/12	Gold Star Holsters/Online	2 holsters (2) (4)	84.67
Total 2012			<u>1,003.66</u>
Total for credit card number 3184			<u>\$ 5,654.80</u>

County credit card number 2186 (Building and Grounds)

Date of Transaction	Vendor/Location of Purchase or Online Purchase	Item/Purpose	Amount
07/24/13	Short Block Technologies (SBT)/Online	Jet ski carpet (2)	\$ 104.95
07/24/13	Rochford Supply/Online	Adhesive spray and foam for jet ski (2)	113.25
Total 2013			<u>218.20</u>
05/26/12	LivingSocial/Online	Daily deal (4) (5)	23.00
05/26/12	Galls/Online	Training gun glock, knife, video surveillance sunglasses, reversible jacket, ankle holster, duffel bag, fleece shirt, patrol ready bag, flashlight, tri-fold wallet, BDU belt, paracord bracelet, gloves, bag watch, citation clip board, Swat knife, gloves, forensic tent, safety ballcap, and medical bag kit (4)	987.95
05/26/12	1-800-Flowers/Online	Flowers (4)	74.48
06/05/12	Galls/Online	Remington 870 14 inch blue training gun	178.49
06/12/12	Galls/Online	Ankle holster, hidden badge wallet, tactical jacket	105.95
08/22/12	LivingSocial/Online	Daily deal-restaurant gift cards (5)	50.00
09/18/12	LivingSocial/Online	Daily deal-restaurant gift cards (4) (5)	14.00
10/04/12	Galls/Online	Clip on badge holder (1)	20.40
10/12/12	Galls/Online	Gloves (1)	70.08
12/07/12	Galls/Online	Reflective name plate	4.25
Total 2012			<u>1,528.60</u>
11/14/11	Laser Aiming Systems/Online	Left handed laser ready autolocking holster	57.00
12/13/11	Speedtech Lights/Online	Siren and LED lights.	264.82
Total 2011			<u>321.82</u>
Total for credit card number 2186			<u>\$ 2,068.62</u>

Webster County Procurement Procedures and County Clerk
 Supporting Documentation of Improper Purchases, Missing Receipts, and Unauthorized/Unapproved Purchases

County credit card number 2202 (Disaster)

Date of Transaction	Vendor/Location of Purchase or Online Purchase	Item/Purpose	Amount
09/17/11	Gunslinger Gun & Pawn/Springfield	Semi automatic 9mm pistol (1) (2) (4)	\$ 298.94
Total 2011			<u>298.94</u>
Total for credit card number 2202			<u>\$ 298.94</u>

County credit card number 2228 (Webster County #1)

Date of Transaction	Vendor/Location of Purchase or Online Purchase	Item/Purpose	Amount
01/16/13	Galls/Online	Night vision binoculars (6), waterproof binoculars, video surveillance sunglasses, police report holder, socks, silent key holder, and stylus pen (2)	\$ 803.92
01/30/13	Galls/Online	Credit for return of police report holder (2)	(29.92)
Total 2013			<u>774.00</u>
06/20/12	Galls/Online	Unknown (5)	188.93
09/12/12	Hautelook/Online	Unknown (3) (5)	37.95
Total 2012			<u>226.88</u>
06/17/11	Bass Pro Shops/Springfield	Unknown (1) (5)	699.92
Total 2011			<u>699.92</u>
Total for credit card number 2228			<u>\$ 1,700.80</u>

County credit card number 2236 (Webster County #2)

Date of Transaction	Vendor/Location of Purchase or Online Purchase	Item/Purpose	Amount
1/11/2013	Aqua Master Car and Truck Wash/Marshfield	Car wash	\$ 7.00
Total for 2013			<u>7.00</u>
Total for credit card number 2236			<u>\$ 7.00</u>
Total Personal Purchases using County Credit Cards			<u>\$ 16,347.89</u>

- (1) Credit card statement was created, altered, or transactions were marked "void" to conceal personal purchases.
- (2) The billing and/or shipping address on the invoice was the County Clerk's Administrative Assistant's personal address.
- (3) County Clerk's Administrative Assistant documented on the statements this item was a personal purchase, and he had included a personal check; however, the credit card company provided documentation to verify a personal check was not included.
- (4) Purchase was made on a county holiday or a weekend.
- (5) An invoice was not retained and as a result, a description of items purchased could not be determined; however, credit card statements identified the transaction date, vendor, location, and amount. In addition, applicable county officials indicated these were not purchases for their offices based upon the information obtained from the credit card statements and some of the vendors listed were not typically used by the county. These transactions total \$2,718.69.
- (6) Items were left by the Administrative Assistant at a police department in a city in a neighboring county, where he worked as a reserve officer.

Webster County Procurement Procedures and County Clerk
Supporting Documentation of Improper Purchases, Missing Receipts, and Unauthorized/Unapproved Purchases

Repayment of Personal Purchases by Personal Check

Check Date	Check Number	Amount
06/21/10	1011	\$ 106.29
08/16/10	1031	45.94
10/19/10	1024	25.00
10/24/11	1002	30.00
03/05/12	1022	27.00
09/21/12	1066	20.00
10/22/12	1039	14.00
12/21/12	1043	2.50
Total		\$ <u>270.73</u>

Webster County Procurement Procedures and County Clerk
 Supporting Documentation of Improper Purchases, Missing Receipts, and Unauthorized/Unapproved Purchases

Personal Purchases using County Staples Charge Account

Date of Check	County Check Number	Item/Purpose	Amount of Purchases	Amount of Purchases using County Funds	Amount of Purchases using County Coupons	Payment of Purchases by Administrative Assistant's Personal Check	Total Amount of Purchases using County Funds and Coupons
9/17/2012	(1) N/A	Home speaker system, tomtom, am/fm projection clock radio, USB computer desk light, hand blender, men's rechargeable shaver, brownie pan, electric skillet, slow cooker, cooler, sweeper, dirt devil steam mop, and candy	\$ 562.69	0.00	559.99	2.70	559.99
10/15/2012	44651	Gift card	25.00	0.00	25.00	0.00	25.00
1/31/2013	45410	iPad cover, webcam, camcorder, organization center, and refurbished printer	225.67	4.42	221.25	0.00	225.67
3/18/2013	45728	Light Emitting Diode (LED) Lantern and 2 Staples "easy buttons"	36.98	0.00	36.98	0.00	36.98
6/11/2013	46319	Surge protector	519.99	519.99	0.00	0.00	519.99
6/18/2013	46381	External hard drive	89.99	89.99	0.00	0.00	89.99
Total			\$ 1,460.32	614.40	843.22	2.70	1,457.62

(1) Date noted was invoice date instead of check date.

Personal Purchases Using County Checks

Date of Check	County Check Number	Item/Purpose	Vendor	Amount of Purchases
11/13/2012	44870	Postage and handling	Galls	\$ 20.00
10/18/2013	(1) 47105	Taser holster and cartridge	Ed Rother Safety Products	121.77
Total				\$ 141.77

(1) Items were ordered in May 2013.

Webster County Procurement Procedures and County Clerk
 Supporting Documentation of Improper Purchases, Missing Receipts, and Unauthorized/Unapproved Purchases

Missing Cash Receipts

Date Received	Manual Receipt Number	ATV Permit Number	Type of receipt	Amount Received
07/09/12	3394	N/A	Notary service	\$ 2.00
08/02/12	4011	N/A	Notary commission	3.00
08/16/12	3402	N/A	Notary service	2.00
08/16/12	3404	N/A	Notary commission	3.00
08/23/12	4020	N/A	Notary service	2.00
08/29/12	4032	N/A	Notary commission	3.00
08/29/12	4033	N/A	Public service request	9.00
09/04/12	4035	N/A	Notary commission	3.00
09/18/12	Not available	10000	ATV Permit	10.00
10/12/12	3420	10008 and 10009	ATV Permits	20.00
10/14/12	3425	N/A	Notary commission	3.00
10/23/12	3429	10017	ATV Permit	10.00
10/24/12	3430	N/A	Notary commission	3.00
10/25/12	Not available	10019	ATV Permit	10.00
Not available	Not available	10029	ATV Permit	10.00
11/16/12	4049	N/A	Notary service	2.00
11/20/12	4051	N/A	Notary commission	3.00
11/26/12	3437	10031	ATV Permit	10.00
11/26/12	3438	10032	ATV Permit	10.00
12/03/12	3443	N/A	Notary service	2.00
12/03/12	3444	N/A	Notary service	2.00
01/04/13	3467	N/A	Notary commission	3.00
01/31/13	3490	N/A	Notary service	2.00
02/19/13	4062	N/A	Notary commission	3.00
02/20/13	4063	N/A	Notary commission	3.00
03/13/13	Not available	10051	ATV Permit	10.00
03/15/13	3503	10052	ATV Permit	10.00
03/19/13	3506	N/A	Notary commission	3.00
03/20/13	3507	N/A	Notary commission	3.00
03/28/13	3512	10054	ATV Permit	10.00
03/28/13	3514	N/A	Notary commission	3.00
04/03/13	3517	N/A	Notary service	2.00
04/04/13	3518	10056	ATV Permit	10.00
04/18/13	3521	N/A	Notary service	2.00
04/19/13	3527	N/A	Notary service	2.00
05/07/13	3529	10059	ATV Permit	10.00
05/28/13	Not available	N/A	Liquor license numbers 983 and 984	3.00
Total				\$ <u>201.00</u>

Webster County Procurement Procedures and County Clerk
 Supporting Documentation of Improper Purchases, Missing Receipts, and Unauthorized/Unapproved Purchases

Unauthorized/Unapproved Purchases using County Staples Charge Account

Date of Check	County Check Number	Item/Purpose	Amount of Purchases using County Funds	Amount of Purchases using County Coupons	Total Amount of Purchases
3/18/2013	45728	Twist MP4 camcorder	\$ 69.99	0.00	69.99
5/28/2013	46255	Aluratek ADMPF512F 12 inch frame	0.00	99.99	99.99
5/28/2013	46255	2 sets of KSC17 behind-the-head earphones	0.00	29.98	29.98
5/28/2013	46255	Extreme mac tango bar speaker	0.00	99.99	99.99
5/28/2013	46255	2 sets of earpods with remote and mic	0.00	58.00	58.00
5/28/2013	46255	4 sets of energel pens	0.00	19.96	19.96
5/28/2013	46255	Modern 12 inch round silver clock	4.37	20.62	24.99
5/28/2013	46255	Aeropostle \$25 gift card	0.00	26.99	26.99
5/28/2013	46255	Bass Pro Shops \$25 gift card	0.00	26.99	26.99
5/28/2013	46255	Cold Stone Creamery \$25 gift card	0.00	26.99	26.99
5/28/2013	46255	American Eagle \$25 gift card	0.00	26.99	26.99
5/28/2013	46255	Southwest Airlines \$100 gift card	0.00	101.99	101.99
5/28/2013	46255	Red Robin \$25 gift card	0.00	26.99	26.99
5/28/2013	46255	Texas Roadhouse \$25 gift card	0.00	26.99	26.99
5/28/2013	46255	Applebees \$25 gift card	0.00	26.99	26.99
7/8/2013	46486	2 sets of headphones	39.73	40.25	79.98
Total			\$ 114.09	659.71	773.80