



Nicole R. Galloway, CPA

Missouri State Auditor

Monroe County

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Nicole R. Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Monroe County

Prosecuting Attorney's Controls and Procedures	The Prosecuting Attorney does not document her limited review of the accounting records. The Prosecuting Attorney does not maintain a receipt log or require the use of prenumbered receipt slips and does not have a procedure to account for the numerical sequence of receipt slips. The Prosecuting Attorney does not prepare bank reconciliations and had not done so since the current restitution account opened in August 2013. Lastly, the Prosecuting Attorney has been collecting a Missouri Office of Prosecution Services fee on court-ordered restitution cases, which state law does not allow.
Sheriff's Controls and Procedures	The Sheriff has not adequately segregated accounting duties and does not perform an adequate supervisory review of accounting records. The Sheriff's office commissary procedures need improvement. Deposit slips do not accurately reflect the composition of monies deposited.
County Procedures	The Sheriff authorized \$9,503 of unallowable disbursements from the Sheriff's Revolving Fund during 2014. The county does not reconcile fuel usage to fuel purchases. The county has not developed formal procedures to adequately account for the sale of culverts, does not maintain a log of culvert sales, and does not collect retail sales tax on sales for private purposes. The County Clerk does not maintain centralized records of compensatory time for Sheriff's office employees.
Senate Bill Board 40	The Senate Bill 40 Board did not prepare the 2015 budget timely and did not file formal budgets with the State Auditor's office for 2014 and 2015.
Additional Comments	Because counties are managed by several separately-elected individuals, an audit finding made with respect to one office does not necessarily apply to the operations in another office. The overall rating assigned to the county is intended to reflect the performance of the county as a whole. It does not indicate the performance of any one elected official or county office.

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

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

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NICOLE R. GALLOWAY, CPA

Missouri State Auditor

To the County Commission
and
Officeholders of Monroe County

We have audited certain operations of Monroe County in fulfillment of our duties under Section 29.230, RSMo. In addition, Beard-Boehmer and Associates, Certified Public Accountants, was engaged to audit the financial statements of Monroe County for the 2 years ended December 31, 2014. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2014. The objectives of our audit were to:

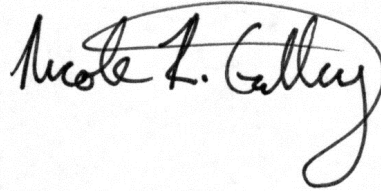
1. Evaluate the county's internal controls over significant management and financial functions.
2. Evaluate the county's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and operations, including certain financial transactions.

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 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) 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 Monroe County.

A handwritten signature in black ink that reads "Nicole R. Galloway". The signature is written in a cursive style with a large, looping flourish at the end of the name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Deputy State Auditor:	John Luetkemeyer, CPA
Director of Audits:	Randall Gordon, M.Acct., CPA, CGAP
Audit Manager:	Dennis Lockwood, CPA
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Monroe County Management Advisory Report State Auditor's Findings

1. Prosecuting Attorney's Controls and Procedures

Weaknesses exist in controls and procedures in the Prosecuting Attorney's office. The Prosecuting Attorney's office collects bad checks and court-ordered restitution and related fees. The office accepts checks from courts and only money orders from any other source. Checks are deposited and monies are disbursed to the appropriate parties. Money orders for restitution are generally transmitted directly to the victim and money orders for fees are transmitted to the County Treasurer. The Prosecuting Attorney's office collected at least \$5,700 in restitution payments and \$2,000 in fees during the year ended December 31, 2014.

1.1 Supervisory review

The Prosecuting Attorney does not document her limited review of the accounting records. The Prosecuting Attorney has only one employee. The Administrative Assistant collects monies, records transactions, makes deposits, prepares disbursement checks, and transmits monies. Sometimes the Prosecuting Attorney also performs accounting duties. The Prosecuting Attorney indicated she reviews all individual files, which include records of receipts, disbursements, and transmittals, on a case by case basis but she does not document her review. In addition, the Prosecuting Attorney does not maintain summary records of receipts, disbursements, and transmittals for comparison to the records in the individual case files. As a result, there is less assurance all transactions are accounted for properly and accounting records are complete and accurate.

Thorough documented supervisory reviews help ensure all transactions are accounted for properly and assets are adequately safeguarded.

1.2 Receipting

The Prosecuting Attorney does not maintain a receipt log or require the use of prenumbered receipt slips and does not have a procedure to account for the numerical sequence of receipt slips. In addition, the Administrative Assistant does not restrictively endorse money orders received for fees payable to the county treasury. The Prosecuting Attorney does not prepare a monthly report of fees. The former Administrative Assistant generated receipt slips from a computer template and manually entered the receipt number. The current Administrative Assistant began using prenumbered receipt slips in January 2015. These receipt slips are placed in individual case files and recorded on an individual case log. A cash count performed on February 18, 2015, identified one check and 6 money orders totaling \$625 with dates ranging from January 7 to February 11, 2015. No receipt slips had been issued for any of these payments. Because the Prosecuting Attorney does not maintain adequate receipt records, it is not clear when the office received these payments. Two of the items were to be deposited into the bank account and were not restrictively endorsed. The other 5 items were payable to the party due the restitution. We also noted the Prosecuting Attorney's office transmitted \$300 to the County Treasurer on February 19, 2015. This money was not included in the cash count on February 18, 2015, and no receipt slip had been issued. The Administrative Assistant indicated



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she must have overlooked this payment since it had been put in a file that had been pulled for processing. According to the bad check log, the Administrative Assistant had received this payment on February 4, 2015.

To adequately account for receipts and reduce the risk of loss, theft, or misuse of funds, official prenumbered receipt slips should be issued for all monies immediately upon receipt, receipts should be recorded on a log when received, and the numerical sequence of those receipt slips should be accounted for. Receipts payable to the county treasury should be restrictively endorsed immediately upon receipt, and monies should either be deposited or transmitted timely. In addition, Section 50.370, RSMo, requires every county official who receives any fees or remuneration for official services to file a monthly report with the county and pay such monies to the County Treasurer.

1.3 Bank reconciliations and unidentified monies

The Prosecuting Attorney does not prepare bank reconciliations. The Prosecuting Attorney had not prepared bank reconciliations for the current restitution account since the account was opened in August 2013. Also, bank reconciliations for the old restitution account had not been prepared since at least September 2011. This account was used until February 2014. The bank balance for the account was \$2,862 as of December 31, 2014. Our review of bank statements and other records for this account identified \$756 in outstanding checks from 2012 and 2013; \$500 for 6 outstanding checks from 2008 to 2010 where a stop payment order was issued in 2011, but replacement checks were not issued; and \$246 in accumulated interest, leaving unidentified monies totaling \$1,360.

Preparing monthly bank reconciliations is necessary to ensure accounting records are in balance and to identify errors timely. Proper follow-up procedures are necessary to prevent the accumulation of old outstanding checks and ensure monies are appropriately disbursed to the payee or as otherwise allowed by state law. Maintaining unidentified bank balances increases the risk of loss, theft, or misuse of such funds. Various statutory provisions address the disposal of unidentified monies.

1.4 MOPS fees

The Prosecuting Attorney has been collecting the \$5 Missouri Office of Prosecution Services (MOPS) fee on court-ordered restitution cases even though Section 559.100.3, RSMo, does not provide for a fee on such cases.

Similar conditions previously reported

Similar conditions to sections 1.1, 1.2, and 1.3 were noted in our prior 2 audit reports.



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Recommendations

The Prosecuting Attorney:

- 1.1 Ensure periodic supervisory reviews of accounting records are performed and documented.
- 1.2 Ensure official prenumbered receipt slips are issued for all receipts, all receipts are recorded on a log and restrictively endorsed when received, and these monies are either deposited or transmitted timely. In addition, the Prosecuting Attorney should account for the numerical sequence of receipt slips. The Prosecuting Attorney should also file a monthly report of fees with the County Commission and remit those fees to the County Treasurer.
- 1.3 Prepare formal bank reconciliations monthly and investigate and resolve any differences between the accounting records and bank reconciliations. In addition, the Prosecuting Attorney should establish procedures to routinely investigate outstanding checks. Old outstanding checks should be voided and reissued to payees that can be readily located. The Prosecuting Attorney should also prepare a monthly list of liabilities for the old restitution account and compare to the reconciled bank balance. Amounts identified for which payees cannot be located and any remaining unidentified monies should be disposed of in accordance with state law.
- 1.4 Stop assessing and collecting MOPS fees on court-ordered restitution cases.

Auditee's Response

1.1- 1.4 Our office collects restitution on behalf of crime victims when restitution is ordered by the Court and in certain circumstances without a court order. I will develop written policies regarding the following procedures taking into account the recommendations of the State Auditor's office.

When each payment is received, the offender is issued a receipt for their payment. Until December 2014, we only accepted money orders made out directly to the County for fees and directly to the victim for restitution. Money orders to the county were transmitted to the County Treasurer and money orders made out to victims were transmitted to the victim along with a letter, which included the following information: the money order number, the amount of the money order enclosed, whether or not the money order represented full or partial restitution, and if partial, the amount the offender still owed if it was being paid in monthly installments. Letters were mailed to the offenders after every payment, which included the following information: the total amount of restitution and fees ordered by the court, the monthly payment amount ordered by the



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court if applicable, the date the next payment was due if applicable, who the money order should be made out to, and the remaining balance owed after the last payment was received.

In addition for each order of restitution, an excel spreadsheet was kept that identified the offender's name, case number, restitution ordered, fees ordered, the order date, the victim's name and address, the date of each payment received, the amount received, and the remaining balance owed in restitution and fees. Therefore, for every payment of restitution, the file contains the following five documents: a copy of the money order, a receipt for the money order, a letter to the victim, a letter to the offender, and a spreadsheet. Those documents are reviewed as a part of the criminal case in which they are ordered.

I met with representatives of the State Auditor's office on numerous occasions and made all of my office's files available to those representatives. Based on those discussions, I understand that they believe we can improve our accounting procedures by switching from electronically created receipts to a preprinted booklet and by initialing the above-mentioned documents. Those changes have already been made. We have also discontinued collection of MOPS fees for restitution cases not related to bad checks. I have no concerns about timely receipting and disbursement as we had temporarily adapted our procedure due to training a new employee after the election of Christina Buie as County Clerk.

The main goal and focus of this office is and always has been the protection of the community. We will continue to work hard to ensure the families that call Monroe County home are safe, and that those that fall victim to property crimes are made whole through collection and remittance of restitution.

2. Sheriff's Controls and Procedures

Weaknesses exist in controls and procedures in the Sheriff's office. The Sheriff's office collected monies for civil and criminal fees, concealed carry weapon permits, bonds, jail phone commissions, commissary commissions, and other miscellaneous receipts totaling approximately \$51,000 for the year ended December 31, 2014.

2.1 Segregation of duties

The Sheriff has not adequately segregated accounting duties and does not perform an adequate supervisory review of accounting records. The Sheriff's secretary is responsible for receipting, recording, depositing, disbursing monies received, and reconciling bank accounts. While the Sheriff performs and documents his review of the monthly bank reconciliations, a comparison of monies received to those deposited is not performed.



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Proper segregation of duties is necessary to ensure transactions are accounted for properly and assets are safeguarded. If proper segregation of duties cannot be achieved, the Sheriff should implement an adequate independent or supervisory review of bank and accounting records.

2.2 Commissary profits and inventory

The Sheriff's office commissary procedures need improvement. During the year ended December 31, 2014, the Sheriff's office spent \$2,878 from the General Revenue (GR) Fund for phone cards and electronic cigarettes to sell in the commissary and remitted \$6,260 in sale proceeds to the GR Fund. Phone cards and electronic cigarettes are the only commissary items for sale.

Commissary profits

The Sheriff is not remitting commissary profits to the Inmate Prisoner Detainee Security Fund. All proceeds are remitted to the GR Fund.

Section 221.102, RSMo (effective August 28, 2013), requires each county jail to keep revenues from its canteen or commissary in a separate account and pay for goods and other expenses from that account, allows retention of a minimum amount of money in the account for cash flow purposes and current expenses, and requires deposit of the remaining funds (profits) into the county Inmate Prisoner Detainee Security Fund.

Inventory of commissary items

The Sheriff's office does not maintain records to account for phone cards and electronic cigarettes purchased and sold to inmates, and inventory remaining on hand, or conduct periodic physical inventory counts. As a result, records and procedures are not sufficient to account for these items or monies collected, and loss, theft, or misuse may go undetected.

Detailed inventory records are necessary to account for phone cards and electronic cigarettes. Comparisons of purchases and sales of phone cards and electronic cigarettes to inventory records are necessary to ensure these items and associated monies are properly recorded and handled.

2.3 Deposits

Deposit slips do not accurately reflect the composition of monies deposited. The Sheriff's secretary lists all receipts individually in the check section of the deposit slip regardless of the method of payment. She indicated she generally tries to also put the total amount of cash in the cash section. Our review of July 2014 deposits found cash amounts were noted on 5 of the 7 deposit slips for the criminal account but all deposit slips should have had a cash amount indicated. For the civil account, cash should have been noted on one of the 8 deposit slips reviewed. As a result, the composition of receipts cannot be reconciled to the composition of deposits.

Failure to implement adequate depositing procedures increases the risk that loss, theft, or misuse of monies will go undetected and accounting records will contain errors.



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Similar conditions
previously reported
Recommendations

Similar conditions to sections 2.1 and 2.3 were noted in our prior audit report.

The Sheriff:

- 2.1 Segregate accounting duties to the extent possible or ensure an adequate independent or supervisory review of bank and accounting records is performed and documented.
- 2.2 Ensure commissary profits not necessary to meet cash flow needs or current operating expenses are turned over to the County Treasurer for deposit to the Inmate Prisoner Detainee Security Fund. In addition, the Sheriff should maintain inventory records of phone cards and electronic cigarettes, reconcile these records to phone cards and electronic cigarettes purchased and sold, and perform periodic physical inventory counts.
- 2.3 Ensure the composition of receipts is properly noted on the deposit slip and reconcile the composition of receipts to the composition of deposits.

Auditee's Response

- 2.1 *I will segregate duties to the extent possible. I will ensure a supervisory review is performed and documented.*
- 2.2 *I will ensure commissary profits are turned over to the Inmate Prisoner Detainee Security Fund. I will ensure inventory records are maintained and periodic physical inventories are performed.*
- 2.3 *I will ensure the composition of receipts is noted on the deposit slips and is reconciled to the composition of deposits.*

3. County Procedures

Disbursements from the Sheriff's Revolving Fund were not always appropriate. Improvements are needed in the county's procedures over fuel and culvert sales. Centralized leave records for compensatory time for Sheriff's office employees are not maintained.

3.1 Sheriff's Revolving Fund

The Sheriff authorized \$9,503 of unallowable disbursements from the Sheriff's Revolving Fund during 2014 out of disbursements totaling \$14,279. None of these purchases were related to the issuance of concealed carry weapon permits as required by state law. The unallowable disbursements were for computers and computer accessories totaling \$8,040 and jail administration software for \$1,463.

Per Section 50.535, RSMo, Sheriff's Revolving Fund monies are to be used to make necessary expenditures to process applications for concealed carry endorsements or renewals, including but not limited to the purchase of



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equipment, training, fingerprinting, background checks, and employment of additional personnel.

3.2 Fuel

The county does not reconcile fuel usage to fuel purchases. The road and bridge department maintains 2 diesel tanks and a gasoline tank at the road and bridge building and one diesel tank at an employee's residence. The fuel tanks are metered. The county paid approximately \$116,000 for fuel during the year ended December 31, 2014.

The road and bridge department and the County Assessor's employees prepare multiple records regarding fuel use (fuel and usage logs and spreadsheets to calculate miles or hours per gallon) but they do not reconcile these records to fuel purchases.

Procedures for reviewing fuel use and reconciling use to purchases are necessary to ensure the reasonableness and propriety of fuel use and disbursements, prevent paying vendors for improper billing amounts, and decrease the risk of theft or misuse of fuel occurring without detection.

3.3 Culvert sales

The county has not developed formal procedures to adequately account for sale of culverts, does not maintain a log of culvert sales, and does not collect retail sales tax on sales for private purposes. The county charges residents for the materials, equipment, and labor to install driveway culverts in county right-of-ways. The county also sells culverts to residents, cities, and road districts. Total receipts from culvert sales were approximately \$12,000 for the year ended December 31, 2014. Our review noted the following concerns:

- The county has not developed formal policies and procedures related to culvert sales. Road districts, cities, and residents contact the road and bridge department when purchasing culverts. The county should evaluate the practice of selling culverts and develop a formal policy regarding performing these services. In addition, selling culverts may compete with private businesses performing this service. Formal written policies should be developed to document the county-related purpose, ensure all county residents are treated equally, and prevent misunderstandings.
- The county does not maintain a log of culverts sold. For each culvert installation or sale, the road and bridge supervisor prepares a handwritten unnumbered invoice that is provided to the County Clerk's office. The County Clerk's office prepares and sends the bill and receives payments from culvert sales. Bills are kept in a pending file until paid at which time they are moved to a paid file. To ensure all culverts sold are properly charged, billed, and collected, a log of culverts sold should be maintained and kept current. In addition, the



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invoices prepared by the road and bridge supervisor should be prenumbered and their numerical sequence accounted for.

- The county does not collect retail sales tax on culverts sold for private purposes. As a result, county residents avoided paying sales tax on these purchases. The county may have circumvented sales tax law by selling culverts for private purposes and not collecting and remitting retail sales tax.

3.4 Compensatory time

Although maintained for all other county employees, the County Clerk does not maintain centralized records of compensatory time for Sheriff's office employees.

Without an adequate review process and centralized compensatory time records, the County Commission cannot ensure employee compensatory time balances are accurate and in compliance with county policy. Centralized records also limit potential disputes over amounts owed when an employee stops working for the county, and demonstrate compliance with the Fair Labor Standards Act.

Similar conditions previously reported

Similar conditions to sections 3.1 and 3.2 were noted in our prior audit report.

Recommendations

The County Commission:

- 3.1 And the Sheriff use Sheriff's Revolving Fund monies in accordance with state law.
- 3.2 Ensure fuel purchases are reconciled to fuel usage and investigate any significant discrepancies.
- 3.3 Develop formal policies and procedures regarding culvert sales and ensure an adequate log of culverts sold is maintained, account for the numerical sequence of invoices submitted by the road and bridge supervisor, and reconcile all billings to receipts on a periodic basis to ensure outstanding receivables are collected. The county should contact the Department of Revenue regarding the collection and remittance of retail sales tax on sales intended for private purposes.
- 3.4 And County Clerk ensure centralized compensatory time records are maintained for all county employees.



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Auditee's Response

The County Commission provided the following responses:

- 3.1 *We and the Sheriff agree the Sheriff will use the Sheriff's Revolving Fund in accordance with state law.*
- 3.2 *We have already implemented the recommendation of reconciling fuel purchases and usage.*
- 3.3 *We will develop a formal policy procedure for culvert sales and will develop a log of culvert sales. In addition, the County Clerk will check into collecting retail sales tax with the Department of Revenue.*
- 3.4 *We and the County Clerk will ensure centralized compensatory time records are maintained for all county employees.*

The Sheriff provided the following response.

- 3.1 *I will use the Sheriff's Revolving Fund in accordance with state law.*

4. Senate Bill 40 Board

The Senate Bill 40 Board did not prepare the 2015 budget timely and did not file formal budgets with the State Auditor's office for 2014 and 2015. The 2015 budget form that was prepared at our request by the Board Administrator in March 2015 contained many errors. The Board Administrator submitted a corrected budget form in April 2015. A 2014 budget was on file in the County Clerk's office; however, it had not been forwarded to the State Auditor's office.

Budget documents are an essential tool for the efficient management of finances and should be prepared annually at the beginning of each fiscal year. In addition, Section 50.740, RSMo, requires budgets to be submitted to the State Auditor's office.

A similar condition was noted in our 2 prior reports.

Recommendation

The Senate Bill 40 Board ensure accurate and complete budgets are submitted to the State Auditor's office as required by state law.

Auditee's Response

The Senate Bill 40 Board will appoint a 3 person budget committee to ensure by January 31 each year an accurate and completed copy of the budget for the present year is submitted electronically and mailed to the State Auditor's office and to the County Clerk's office as required by state law. Letters acknowledging receipt of the budget will be requested from the County Clerk's office and the State Auditor's office and will be attached to the budget.

Monroe County

Organization and Statistical Information

Monroe County is a county-organized, third-class county. The county seat is Paris.

Monroe 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. The county employed 34 full-time employees and 8 part-time employees on December 31, 2014.

In addition, county operations include a Senate Bill 40 Board.

Elected Officials

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

Officeholder	2015	2014
Michael Minor, Presiding Commissioner	\$	27,080
Glenn E. Turner, Associate Commissioner		25,080
Mike Whelan, Associate Commissioner		25,080
Merry Sue Meals, Recorder of Deeds		38,000
Sandra Francis, County Clerk		38,000
Talley Kendrick, Prosecuting Attorney		45,000
J. David Hoffman, Sheriff		42,000
Rita C. Wilkerson, County Treasurer		38,000
James K. Reinhard, County Coroner		11,000
Marguerite Jones, Public Administrator		20,000
Anita Dunkle, County Collector, year ended February 28,	38,000	
Judy Harmon, County Assessor, year ended August 31,		38,000