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Missouri State Auditor

St. Clair County

Report No. 2026-053

June 2026

auditor.mo.gov



Findings in the audit of St. Clair County

Property Tax System Controls and Procedures	The County Clerk's account book amounts for charges, collections, additions, and abatements were not accurate and did not agree to the year ended February 28, 2025, County Collector's annual settlement amounts. In addition, the County Clerk and County Commission have not developed procedures to verify the accuracy and completeness of the County Collector's annual settlements. The county has not developed procedures to adequately review changes made to the property tax system. The County Collector and her staff post changes to the property tax system because the County Clerk, who would typically make the changes, does not have access to the property tax system. No independent review of the changes made is performed.
Sheriff's Controls and Procedures	Sheriff's office personnel do not generate a monthly list of liabilities for the civil process account, and consequently, liabilities are not agreed to the reconciled bank balance. The reconciled balance of the civil process account as of December 31, 2024, was \$4,877, while identified liabilities totaled \$4,588, resulting in a \$289 unidentified balance. In addition, the Sheriff's office does not timely disburse commissary net proceeds to the county Inmate Prisoner Detainee Security Fund as required by state law. As of December 31, 2024, the cash balance of the Sheriff's canteen account included \$142,093 in commissary profit that had not been remitted to the County Treasurer.
Sheriff's Compensation	The County Commission authorized mid-term salary increases totaling \$31,034 to the Sheriff in violation of constitutional provisions.
Capital Assets	As noted in a prior audit report, procedures and records to account for county property are not adequate. County officials have not conducted annual physical inventories or provided inventory lists to the County Clerk as required. As a result, the county's capital asset records are not complete and up to date.
Electronic Communication Policy	The county has not developed a records management and retention policy that includes electronic communication in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission.
Additional Comments	Because counties are managed by several separately elected individuals, an audit finding made with respect to one office does not necessarily apply to the operations in another office. The overall rating assigned to the county is intended to reflect the performance of the county as a whole. It does not indicate the performance of any one elected official or county office.

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

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

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

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SCOTT FITZPATRICK
MISSOURI STATE AUDITOR

County Commission
and
Officeholders of St. Clair County

We have audited certain operations of St. Clair County in fulfillment of our duties under Section 29.230, RSMo. In addition, McBride, Lock, & Associates, LLC, was engaged to audit the financial statements of St. Clair County for the 2 years ended December 31, 2024. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2024. The objectives of our audit were to:

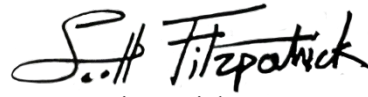
1. Evaluate the county's internal controls over significant management and financial functions.
2. Evaluate the county's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county; and performing sample testing using haphazard and judgmental selection, as appropriate. The results of our sample testing cannot be projected to the entire populations from which the test items were selected. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the county's management and was not subjected to the procedures applied in our audit of the county.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of St. Clair County.

A handwritten signature in black ink that reads "Scott Fitzpatrick". The signature is written in a cursive style with a large initial "S" and "F".

Scott Fitzpatrick
State Auditor

St. Clair County Management Advisory Report State Auditor's Findings

1. Property Tax System Controls and Procedures

Controls and procedures over the property tax system need improvement. The County Collector processed property tax collections totaling approximately \$8.6 million during the year ended February 28, 2025.

1.1 Review of activity

The County Clerk's account book amounts for charges, collections, additions, and abatements were not accurate and did not agree to the year ended February 28, 2025, County Collector's annual settlement amounts. In addition, the County Clerk and County Commission have not developed procedures to verify the accuracy and completeness of the County Collector's annual settlements. As a result, there is an increased risk of loss, theft, and misuse of property tax receipts going undetected, and less assurance the annual settlements are complete and accurate. The County Clerk indicated she did not realize the importance of ensuring everything in the account book matched the annual settlement, and as a result, performed no comparisons.

Section 51.150.1(2), RSMo, requires the County Clerk to maintain accounts with all persons chargeable with money payable into the county treasury. An account book or other record that summarizes all taxes charged to the County Collector, monthly collections, delinquent credits, addition and abatements, and protested amounts should be maintained by the County Clerk. Such records would help the County Clerk ensure taxes charged and credited to the County Collector are complete and accurate, and could also be used by the County Clerk and County Commission to verify the County Collector's annual settlements. In addition, Section 139.190, RSMo, requires the County Commission to "carefully and fully examine" the annual settlement of the County Collector. Such procedures are intended to establish checks and balances related to the collection of property taxes.

1.2 Property tax system changes

The county has not developed procedures to adequately review changes made to the property tax system. Because the County Collector uses a property tax system separate from the financial system used by the County Clerk, the County Clerk does not have access to make changes in the tax system, as required by state law. As a result, the County Collector and her staff post the changes to the property tax system. While court orders documenting property tax system additions and abatements are prepared and approved by the County Commission, there is no independent review of changes made, including changes to assessed valuations and taxes due.

Sections 137.260 and 137.270, RSMo, assign responsibility to the County Clerk for making changes to the tax books upon order of the County Commission. If it is not feasible for the County Clerk to make corrections to the tax books, an independent reconciliation of approved changes to actual changes made to the property tax system would help ensure changes are proper.



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Recommendations

- 1.1 The County Clerk maintain a complete and accurate account book with the County Collector. In addition, the County Clerk and the County Commission should use the account book to review the accuracy and completeness of the County Collector's annual settlements.
- 1.2 The County Commission and the County Clerk develop procedures to ensure all property tax changes are properly approved and monitored.

Auditee's Response

- 1.1 *The County Clerk indicated a process is in place to ensure the account book is accurate, but due to her being new to office, errors were made when posting amounts to the account book. She will ensure her account book is compared to the annual settlement amounts in the future. The County Commission responded that it will perform a review in the future as well to ensure any differences are identified and corrected.*
- 1.2 *The County Clerk and County Commission indicated modifications have been made by the property tax system provider to restrict access for the County Collector. In the future, all property tax changes in the tax system will be made by the County Assessor. The County Commission indicated it would continue to approve adjustments, and will add procedures to ensure property tax changes made agree to the approved adjustments.*

2. Sheriff's Controls and Procedures

Controls and procedures in the Sheriff's office need improvement. The office collected money for civil paper service, concealed carry weapon permits, bonds, and other miscellaneous receipts totaling approximately \$817,000 during the year ended December 31, 2024.

2.1 Liabilities

Sheriff's office personnel do not generate a monthly list of liabilities for the civil process account, and consequently, liabilities are not agreed to the reconciled bank balance. The Administrative Assistant indicated she was unaware she needed to compare the reconciled balance to a list of liabilities.

The reconciled balance of the civil process account was \$4,877 as of December 31, 2024. We identified liabilities consisting of undisbursed civil fees totaling \$4,588 as of December 31, 2024, resulting in a \$289 unidentified balance.

Regular identification and comparison of liabilities to the reconciled bank balance is necessary to ensure accounting records are in balance, all amounts received are disbursed, and money is available to satisfy all liabilities. Differences should be adequately investigated and resolved. Section 447.532, RSMo, provides that any funds held by a political subdivision that remain



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unclaimed for more than 3 years be turned over to the Missouri State Treasurer's Unclaimed Property Division.

**2.2 Inmate Prisoner Detainee
Security Fund**

The Sheriff's office does not timely disburse commissary net proceeds to the county Inmate Prisoner Detainee Security Fund as required by state law. During 2024, the Sheriff's office issued 4 net proceeds checks, totaling \$278,405, to the County Treasurer, but documentation supporting how the amount of each check was determined was not maintained. As of December 31, 2024, the cash balance of the Sheriff's canteen account included \$142,093 in commissary profit that had not been remitted to the County Treasurer. The Sheriff was unable to provide an explanation for maintaining such a large balance in the canteen account and agreed it was in excess of the amount needed to be maintained. The average monthly cost of operating the commissary is approximately \$40,000. Maintaining a balance of net proceeds in the account equal to 1 to 2 months' costs would be reasonable considering the activity of the account.

Section 50.370, RSMo, requires county officials who receive fees or any other remuneration for official services to pay such money monthly to the County Treasurer. Section 221.102, RSMo, requires each county jail to keep revenues from its 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 (net proceeds) into the county Inmate Prisoner Detainee Security Fund held by the County Treasurer. To ensure commissary profit transactions are appropriate, all disbursements need to be supported by detailed documentation with payment information clearly indicated.

**Similar conditions
previously reported
Recommendations**

A similar condition to section 2.1 was noted in our 3 prior audit reports and a similar condition to section 2.2 was noted in our prior audit report.

The Sheriff:

- 2.1 Generate a monthly list of liabilities for the civil account and reconcile the list to the available cash balance. Any differences should be promptly investigated and resolved.
- 2.2 Implement procedures to ensure commissary net proceeds not necessary to meet cash flow needs or current operating expenses are disbursed appropriately and timely to the County Treasurer for deposit into the Inmate Prisoner Detainee Security Fund. Additionally, the Sheriff should ensure adequate supporting documentation is maintained to support the amounts disbursed.



Auditee's Response

The County Sheriff responded:

- 2.1 *I agree with the finding and will ensure the reconciled balance is agreed to a listing of liabilities monthly in the future.*
- 2.2 *We have changed commissary providers and distributed the majority of the net proceeds we were holding in our commissary account. I will develop a policy to address the process we will follow in the future for disbursing net proceeds, including how the amount to disburse is determined.*

3. Sheriff's Compensation

The County Commission authorized mid-term salary increases totaling \$31,034 to the Sheriff in violation of constitutional provisions. The Sheriff took office in 2021 at the salary level approved by the St. Clair County Salary Commission.

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

According to the Presiding Commissioner, the County Commission believed it was required to increase the Sheriff's salary due to the change in state law. The County Commission did not seek a written legal opinion on this matter.

Recommendation

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

Auditee's Response

We believed it was required to increase the Sheriff's salary due to the change in state law, but will ensure constitutional provisions are adhered to in the future.



4. Capital Assets

As noted in our prior audit report, procedures and records to account for county property are not adequate. County officials have not conducted annual physical inventories or provided inventory lists to the County Clerk as required. As a result, the county's capital asset records are not complete and up to date. The County Clerk indicated the county intended to develop new procedures and records, but this has not been started due to other priorities.

Adequate capital asset records and procedures are necessary to ensure effective internal controls, meet statutory requirements, and provide a basis for determining proper insurance coverage. Section 49.093, RSMo, provides that the officer or his/her designee of each county department is responsible for performing annual inspections and inventories of county property used by his/her department and for submitting an inventory report to the County Clerk.

Recommendation

The County Commission and the County Clerk work with other county officials to ensure complete and accurate capital assets records are maintained and annual physical inventories are conducted.

Auditee's Response

The County Commission indicated it will re-emphasize the existing annual inventory policy and will work with the County Clerk and other county officials to ensure evidence of annual inventories are submitted to the County Clerk timely.

5. Electronic Communication Policy

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

Section 109.270, RSMo, provides that all records made or received by an official in the course of his/her public duties are public property and are not to be disposed of except as provided by law. Section 109.255, RSMo, provides that the Local Records Board issue directives for the destruction of records. The guidelines for managing electronic communications records can be found on the Secretary of State's website.¹

Development of a written policy to address the use of electronic communications is necessary to ensure all documentation of official business of the county is retained as required by state law. The County Clerk indicated

¹ Missouri Secretary of State Records Services Division, *Electronic Communications Records Guidelines for Missouri Government*, May 14, 2019, is available at <<https://www.sos.mo.gov/CMSImages/LocalRecords/CommunicationsGuidelines.pdf>>, accessed April 16, 2026.



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the county was unaware of the record retention requirements and the electronic communications guidelines.

Recommendation

The County Commission work with other county officials to develop a written records management and retention policy to address electronic communications management and retention to comply with Missouri Secretary of State Records Services Division electronic communications guidelines.

Auditee's Response

The County Commission indicated it will work with other county officials to develop a policy in accordance with Secretary of State guidelines.

St. Clair County

Organization and Statistical Information

St. Clair County is a county-organized, third-class county. The county seat is Osceola. The county's population was 9,284 in 2020, according to the U.S. Census Bureau.

St. Clair County's government is composed of a three-member county commission and separate elected officials performing various tasks. All elected officials serve 4-year terms. The county commission has mainly administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintaining county roads and bridges, and performing miscellaneous duties not handled by other county officials. Principal functions of these other officials relate to law enforcement, property assessment, property tax collections, conduct of elections, and maintenance of financial and other records important to the county's citizens. In addition to elected officials, the county employed 102 full-time employees and 14 part-time employees on December 31, 2024.

Elected Officials

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

Officeholder	2025	2024
Robert Salmon, Presiding Commissioner	\$	31,984
Leroy D. Strobe, Associate Commissioner		29,924
Randy Smith, Associate Commissioner		29,924
Amanda Jackson, Recorder of Deeds		44,982
Holly Fletcher, County Clerk		45,322
Daniel Dysart, Prosecuting Attorney		53,750
Lee Hilty, Sheriff		69,870
Rhonda Shelby, County Treasurer		44,982
C. Randy Sheldon, County Coroner		13,465
David Knight, Public Administrator		27,070
Pamela Guffey, County Collector, year ended February 28,	44,788	
George Lysinger, County Assessor, year ended August 31,		45,370