

The seal of the Missouri State Auditor is circular and features a central figure holding a scale and a sword. The text around the seal reads "SEAL OF THE STATE AUDITOR" at the top, "JUSTICE WE STAND DIVIDED" in the middle, and "1820 MISSOURI 1892" at the bottom.

Nicole Galloway, CPA

Missouri State Auditor

Barry County

Report No. 2019-118

December 2019

auditor.mo.gov



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Barry County

| | |
|--|---|
| <p>Sheriff's Controls and Procedures</p> | <p>The Sheriff has not adequately segregated accounting duties and does not ensure supervisory reviews of detailed accounting and bank records are performed. The Sheriff needs to improve receipting, reconciling, and depositing procedures. The Office Administrator does not prepare adequate bank reconciliations for the 3 bank accounts, and monthly lists of liabilities are not prepared to reconcile to the available cash balances. The Sheriff's office has not remitted net proceeds to the County Treasurer from the inmate commissary account for deposit into the Inmate Prisoner Detainee Security Fund. The Sheriff does not disburse some civil and criminal process fees timely. The Sheriff does not have adequate procedures to ensure all inmate monies are refunded upon release. The Sheriff's office does not always retain records to account for phone cards and e-cigarettes purchased and sold to inmates, track inventory remaining on hand, or conduct periodic physical inventory counts. The Sheriff's office does not charge or collect sales taxes on phone cards and e-cigarettes sold to inmates, and no sales taxes are remitted to the Department of Revenue.</p> |
| <p>Public Administrator's Controls and Procedures</p> | <p>The Public Administrator does not consistently assess and collect fees from the accounts of some wards and estates and does not maintain a fee schedule or document criteria used to determine the fees charged. The Public Administrator does not always deposit receipts intact or restrictively endorse checks.</p> |
| <p>Electronic Data Security</p> | <p>The County Assessor, County Clerk, County Collector, County Treasurer, Ex Officio Recorder of Deeds, Public Administrator, and Sheriff have not established adequate password controls to reduce the risk of unauthorized access to computers and data. The County Assessor, County Collector, County Treasurer, and Ex Officio Recorder of Deeds do not have security controls in place to lock computers after a certain period of inactivity. The County Collector and Ex Officio Recorder of Deeds have not fully established controls for maintaining user accounts for accessing system resources. The Public Administrator does not store backup data at an off-site location and does not perform periodic testing of backup data.</p> |
| <p>Developmentally Disabled Board</p> | <p>The Developmentally Disabled Board has accumulated a significant cash reserve without any specific plans for its use.</p> |
| <p>Ex Officio Recorder of Deeds' Controls and Procedures</p> | <p>The Ex Officio Recorder of Deeds has not adequately segregated accounting duties and does not ensure supervisory reviews of detailed accounting and bank records are performed. The Ex Officio Recorder of Deeds does not account for the numerical sequence of receipt slip numbers to ensure monies received have been properly recorded and deposited.</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 **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.

Barry County

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NICOLE GALLOWAY, CPA **Missouri State Auditor**

County Commission
and
Officeholders of Barry County

We have audited certain operations of Barry County in fulfillment of our duties under Section 29.230, RSMo. In addition, McBride, Lock & Associates, LLC, Certified Public Accountants, was engaged to audit the financial statements of Barry County for the 2 years ended December 31, 2017. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2017. The objectives of our audit were to:

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

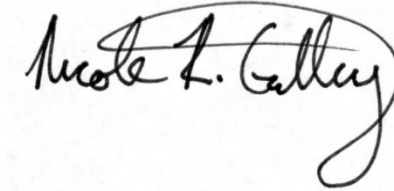
Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls 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 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 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 Barry County.

An audit of the Barry County Collector and Property Tax System, fulfilling our obligations under Section 52.150, RSMo, is still in process, and any additional findings and recommendations will be included in the subsequent report.

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:

| | |
|---------------------|---|
| Director of Audits: | Randall Gordon, M.Acct., CPA, CGAP |
| Audit Manager: | John Lieser, CPA Lori Melton, M.Acct., CPA |
| In-Charge Auditor: | Marian Rader, M.Acct., CPA, CFE, CGFM |
| Audit Staff: | Misty Bowen, MSED Ethan D. Evans |

Barry County Management Advisory Report State Auditor's Findings

1. Sheriff's Controls and Procedures

Controls and procedures for the Sheriff's office need improvement. The Sheriff's office collected monies for civil fees, concealed carry weapon permits, bonds, jail phone commissions, and other miscellaneous receipts totaling approximately \$278,000 for the year ended December 31, 2017.

1.1 Segregation of duties

The Sheriff has not adequately segregated accounting duties and does not ensure supervisory reviews of detailed accounting and bank records are performed. The Office Administrator is responsible for receipting, recording, and depositing monies; preparing and signing checks; and preparing the bank reconciliations. The Sheriff does not perform a documented supervisory review of the accounting and bank records to ensure all monies received are properly recorded, deposited, and disbursed.

Proper segregation of duties is necessary to ensure transactions are accounted for properly and assets are adequately safeguarded. Internal controls would be improved by segregating the duties of receiving, recording, depositing, disbursing, and reconciling monies. If proper segregation of duties cannot be achieved, documented independent or supervisory reviews of detailed accounting and bank records are essential.

1.2 Receipts, reconciliations, and deposits

The Sheriff needs to improve receipting, reconciling, and depositing procedures.

- The Office Administrator does not reconcile total receipts to total deposits. Receipt slips could not always be traced to a deposit, and some deposits could not be traced to a receipt slip. For example, bond receipts totaling \$200, recorded on manual receipt slips issued between October 27, 2017, and October 29, 2017, were not deposited and no receipt slips were issued for a \$120 deposit made on November 21, 2017. As a result, we could not determine if all monies received were handled appropriately and deposited.
- The Office Administrator does not reconcile the composition of receipts (cash, checks, money orders, or credit cards) to the composition of deposits. In addition, the method of payment is not accurately recorded on several receipt slips as all credit card payments were entered as cash.

Failure to implement adequate receipting, reconciling, and depositing procedures increases the risk that loss, theft, or misuse of monies will go undetected.

1.3 Bank reconciliations and liabilities

The Office Administrator does not prepare adequate bank reconciliations for the 3 bank accounts. In addition, monthly lists of liabilities are not prepared to reconcile to the available cash balances. While a bank reconciliation is prepared each month, the reconciled bank balance is not agreed to the check register balance to ensure all transactions are accounted for.



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Performing adequate monthly bank reconciliations helps ensure accurate records are kept and increases the likelihood errors will be identified. Regular identification and comparison of liabilities to the available cash balance is necessary to ensure records are in balance and monies are available to satisfy all liabilities.

1.4 Commissary net proceeds The Sheriff's office has not remitted net proceeds to the County Treasurer from the inmate commissary account for deposit into the Inmate Prisoner Detainee Security Fund. The account consists of inmate monies and the net proceeds from commissary sales and had a reconciled bank balance of \$16,864 at December 31, 2017. Inmate balances totaled \$1,722 as of December 31, 2017, leaving undistributed commissary net proceeds totaling \$15,142 in the account at that time.

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.

1.5 Disbursements The Sheriff does not disburse some civil and criminal process fees timely. Civil and criminal process fees collected in August 2017, totaling \$11,041 were not disbursed to the County Treasurer until October 2017, and civil and criminal process fees collected in November and December 2017, totaling \$18,622 were not disbursed to the County Treasurer until February 2018.

Timely disbursement of monies collected is necessary to provide adequate controls over account balances and increase the likelihood discrepancies are promptly detected. In addition, Section 50.370, RSMo, requires all county officials who receive fees or any other remuneration for official services to pay such fees monthly to the County Treasurer. Additionally, pursuant to Section 50.380, RSMo, the Sheriff may be subject to penalties for failure to timely disburse monies.

1.6 Inactive inmate account balances The Sheriff does not have adequate procedures to ensure all inmate monies are refunded upon release. As of November 7, 2018, the Sheriff's office was holding \$2,776 for 609 former inmates in the commissary bank account. These inmates were released from the county jail but did not claim their commissary account balance.

Follow up on inactive accounts is necessary to ensure monies are appropriately disbursed to the former inmates or as otherwise provided by state law. In addition, establishing procedures to refund all inmate monies upon release will allow the Sheriff to more adequately safeguard any monies being held and reduce the risk of loss, theft, or misuse of monies.



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A similar condition was noted in our prior audit report.

1.7 Commissary inventory

The Sheriff's office does not always retain records to account for phone cards and e-cigarettes purchased and sold to inmates, track inventory remaining on hand, or conduct periodic physical inventory counts. Sheriff records indicate sales to inmates totaled approximately \$41,700 for phone cards and \$20,500 for e-cigarettes for the year ended December 31, 2017.

Inventory records are necessary to account for phone cards and e-cigarettes and should be retained. Comparisons of phone cards and e-cigarette purchases and sales to inventory records are necessary to ensure the phone cards and e-cigarettes and associated monies are properly recorded and handled.

1.8 Sales tax

The Sheriff's office does not charge or collect sales taxes on phone cards and e-cigarettes sold to inmates, and no sales taxes are remitted to the Department of Revenue (DOR). Pursuant to 12 CSR 10-110.955(3)(B), sales by the state of Missouri and its political subdivisions are subject to tax. Therefore, the Sheriff should be charging and collecting sales tax and remitting tax collections to the DOR.

Recommendations

The Sheriff:

- 1.1 Segregate accounting duties or ensure independent or supervisory reviews of detailed accounting and bank records are performed and documented.
- 1.2 Maintain adequate records for receipting, reconciling, and depositing monies. Such records would include reconciling the composition of receipts to the composition of deposits and ensuring the method of payment is accurately documented on all receipt slips. Also, the Sheriff should ensure receipts are deposited timely and intact.
- 1.3 Ensure monthly bank reconciliations are accurately performed and lists of liabilities are prepared and reconciled to the available cash balance monthly. Any differences should be promptly investigated and resolved.
- 1.4 Disburse net proceeds not necessary to meet cash flow needs or current operating expenses to the County Treasurer for deposit into the Inmate Prisoner Detainee Security Fund.
- 1.5 Ensure receipts are disbursed timely.
- 1.6 Refund inmates their remaining balance upon release. In addition, the Sheriff should attempt to return unclaimed balances to the former



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inmates. If the payee cannot be located, the amount should be disbursed in accordance with state law.

- 1.7 Maintain inventory records of phone cards and e-cigarettes, reconcile these records to phone cards and e-cigarettes purchased and sold, and perform periodic physical inventory counts.
- 1.8 Contact the DOR for guidance on establishing procedures for charging and collecting sales taxes on phone card and e-cigarettes sales and ensure future sales tax collections are remitted to the DOR.

Auditee's Response

All of these issues could be more readily addressed if the Sheriff's office had more staff.

1.1 Due to minimal office staff, we cannot segregate duties. We will ensure supervisory reviews of detailed accounting and bank records are performed and documented on a monthly basis.

1.2 We will make deposits weekly and intact. All monies as they are received are kept in a lock box. The key to the lock box is kept in the Sheriff's office with limited access by the Sheriff, Office Administrator, and the Chief Deputy.

We are totally revising portions of our receipting process to more accurately describe what the receipted monies are composed of (cash, money order, credit card, debit card, etc.). These new procedures and receipt slips will enable us to trace deposits to receipts and ensure that all monies received are handled appropriately and deposited in a timely manner.

This new procedure and receipts slips will enable the Office Administrator to reconcile the composition of receipts to the composition of deposits. This new procedure will also help ensure that the method of payment is accurately recorded on the receipt slips.

1.3 Bank reconciliations will be done monthly on the bank accounts. A list of liabilities (if any) will be prepared and reconciled to the available cash balance. Any differences will be promptly investigated and resolved.

1.4 A minimal account balance, as deemed appropriate by the Sheriff to ensure continuous operation of the jail's facilities (i.e., commissary payments, inmate phone systems, and returned inmate funds), will be maintained in the commissary account. The commissary account will be reviewed for liabilities monthly. Net proceeds will be transferred



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from the commissary account to the Inmate Prisoner Detainee Security Fund quarterly.

1.5 *As stated in our response to 1.2, we will deposit or disburse all receipts weekly and intact.*

1.6 *We will establish procedures to follow up on outstanding checks. We will contact and reissue checks to payees that can be located. For payees that cannot be located, the monies will be turned over to the state's unclaimed property fund. We will send certified letters to the last known address of the inmate and if they are returned or the former inmate does not contact us within 90 days, the unclaimed money that is still in the former inmate's account will go to the Missouri State Treasurer's Office. We are currently refunding monies to inmates upon their release. We will work to resolve unclaimed balances in former accounts and send all unclaimed funds to the state on a quarterly basis.*

1.7

& 1.8 *We are in the process of selecting a new commissary vendor. We will no longer be handling any phone card or e-cigarette inventory. These items will be handled by the commissary vendor.*

2. Public Administrator's Controls and Procedures

Controls and procedures for the Public Administrator's office need improvement. The Public Administrator is the court appointed personal representative for wards or decedent estates of the Circuit Court, Probate Division, and was responsible for the financial activity of approximately 160 wards and estates during the year ended December 31, 2017.

2.1 Fees

The Public Administrator does not consistently assess and collect fees from the accounts of some wards and estates and does not maintain a fee schedule or document criteria used to determine the fees charged. During the year ended December 31, 2017, fees totaling \$27,394 from 35 wards and estates were paid to the Public Administrator or prior Public Administrator.

To ensure fees are properly assessed, the Public Administrator should work with the Circuit Judge, Probate Division, to establish a fee schedule. Without documenting criteria used when determining the appropriate fee to charge there is less assurance fees charged to each ward or estate are fair, reasonable, and properly assessed.

2.2 Receipts

The Public Administrator does not always deposit receipts intact or restrictively endorse checks. A cash count performed on September 24, 2018, identified a gap in the sequence of receipt slip numbers for the receipts on hand to be counted. Receipts for receipt slip numbers 845005 through 845014



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(excluding 845007, 845008 and 845010) were on hand at the time of the cash count. However, \$600 in receipts for receipt slip numbers 845007, 845008, and 845010 had already been deposited on September 24, 2018, resulting in receipts not being deposited intact. In addition, 3 checks on hand totaling \$4,400 had not been restrictively endorsed.

Failure to implement adequate receipting procedures increases the risk of loss, theft, or misuse of monies and the likelihood that errors will go undetected. Procedures should be established to ensure all receipts are deposited intact and restrictively endorse checks upon receipt.

Recommendations

- 2.1 The Public Administrator work with the Circuit Judge, Probate Division, to establish a formal policy outlining the fee amount to assess wards and estates.
- 2.2 The Public Administrator deposit receipts intact and restrictively endorse checks immediately upon receipt.

Auditee's Response

The Public Administrator drafted policies implementing the points in the report and discussed the policies with his staff. He will provide the policy to the Circuit Judge, Probate Division, for approval.

3. Electronic Data Security

Controls over county computers are not sufficient. As a result, county records are not adequately protected and are susceptible to unauthorized access or loss of data.

3.1 Passwords and user identification

The County Assessor, County Clerk, County Collector, County Treasurer, Ex Officio Recorder of Deeds, Public Administrator, and Sheriff have not established adequate password controls to reduce the risk of unauthorized access to computers and data. Employees in these offices are not required to change passwords periodically or have a minimum number of characters in the passwords to help ensure they remain known only to the assigned user. In addition, officials and employees share the user identification and password for certain computers in the offices of the County Assessor, County Collector, and Ex Officio Recorder of Deeds.

Passwords are necessary to authenticate access to computers. The security of computer passwords is dependent upon keeping them confidential. However, since passwords do not have to be periodically changed or contain a minimum number of characters in certain offices and are shared by employees in some offices, there is less assurance they are effectively limiting access to computers and data files to only those individuals who need access to perform their job responsibilities. Passwords should be unique and confidential and changed periodically to reduce the risk of a compromised password and unauthorized access to and use of computers and data.



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A similar condition was noted for the County Collector in our 2 prior audit reports.

3.2 Security controls

The County Assessor, County Collector, County Treasurer, and Ex Officio Recorder of Deeds do not have security controls in place to lock computers after a certain period of inactivity. In addition, the County Clerk, County Collector, County Treasurer, Ex Officio Recorder of Deeds, Public Administrator, and Sheriff do not have security controls in place to lock computers after a certain number of incorrect logon attempts.

Inactivity controls are necessary to reduce the risk of unauthorized individuals accessing an unattended computer and having potentially unrestricted access to programs and data files. In addition, logon attempt controls lock the capability to access a computer after a specified number of consecutive invalid logon attempts and are necessary to prevent unauthorized individuals from continually attempting to logon to a computer by guessing passwords. Without effective security controls, there is an increased risk of unauthorized access to computers and the unauthorized use, modification, or destruction of data.

3.3 User accounts

The County Collector and Ex Officio Recorder of Deeds have not fully established controls for maintaining user accounts for accessing system resources. As a result, accounts assigned to former employees are not always removed timely.

Without effective procedures to remove access, terminated employees could continue to have access to critical or sensitive resources or have opportunities to sabotage or otherwise impair entity operations or assets. The failure to remove all terminated employees' access on a timely basis increases the risk of unauthorized access and may compromise the confidentiality and integrity of county data.

3.4 Data backups

The Public Administrator does not store backup data at an off-site location and does not perform periodic testing of backup data.

Failure to store computer backup data at a secure off-site location results in the backup data being susceptible to the same damage as the data on the computer. To help prevent loss of information and ensure essential information and computer systems can be recovered, computer data should be stored off-site and tested on a periodic basis.

Recommendations

The County Commission work with other county officials to:

- 3.1 Require confidential passwords for each employee that are confidential, contain a minimum number of characters, and are



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Management Advisory Report - State Auditor's Findings

periodically changed to prevent unauthorized access to county's computers and data.

- 3.2 Require county computers have security controls in place to lock each computer after a certain period of inactivity and after a certain number of incorrect logon attempts.
- 3.3 Ensure user access is promptly deleted following termination of employment.
- 3.4 Ensure computer backup data is stored in a secure off-site location and tested on a regular basis.

Auditee's Response

The County Commission will work with the county's information technology company to implement these recommendations.

4. Developmentally Disabled Board

The Developmentally Disabled Board has accumulated a significant cash reserve without any specific plans for its use.

The Board's cash balance at December 31, 2017, totaled approximately \$1,000,000. This balance, based on previous spending, represents approximately 3 years of payments to nonprofit organizations and other disbursements. According to the Board President, the Board maintains a large balance due to concerns about potential cuts to services at the state and federal level. Despite the significant cash balance, the Board continues to propose a property tax rate at or slightly less than the maximum rate allowed.

Accumulating an excessive cash balance with no specific long-term plans for use of these monies puts an unnecessary burden on taxpayers. The Board should determine future needs, and consider reducing future tax levies if a specific use for the cash reserves is not determined. Pursuant to Section 205.971, RSMo, the County Commission is given the taxing authority to levy a property tax rate to provide services for the developmentally disabled. Thus, the County Commission should review the necessity of the tax levy rate proposed by the Board.

A similar condition was noted in our 4 prior audit reports.

Recommendation

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

Auditee's Response

The Board has reduced the property tax levy for the year 2020. This was done due to the accumulated cash balance in the Board's account. The property tax was reduced to 0.0200 for the 2020 tax year, which is significantly below



the maximum rate allowed. The Board continues to be concerned about potential cuts to services at the state and federal level.

5. Ex Officio Recorder of Deeds' Controls and Procedures

Controls and procedures for the Ex Officio Recorder of Deeds' office need improvement. The office collected various fees totaling approximately \$286,000 related to recording documents, such as marriage licenses and deeds, during the year ended December 31, 2017.

5.1 Segregation of duties

The Ex Officio Recorder of Deeds has not adequately segregated accounting duties and does not ensure supervisory reviews of detailed accounting and bank records are performed. The Deputy Recorder is responsible for receipting, recording, and depositing monies, and preparing the bank reconciliations. The Ex Officio Recorder of Deeds does not perform a documented supervisory review of the accounting and bank records to ensure all monies received are properly recorded, deposited, and disbursed.

Proper segregation of duties is necessary to ensure all transactions are accounted for properly and assets are adequately safeguarded. Internal controls would be improved by segregating the duties of receipting, recording, and depositing monies and preparing bank reconciliations. If proper segregation of duties cannot be achieved, documented independent or supervisory reviews of detailed accounting and bank records are essential.

5.2 Numerical sequence

The Ex Officio Recorder of Deeds does not account for the numerical sequence of receipt slip numbers to ensure monies received have been properly recorded and deposited.

Failure to implement adequate receipting and depositing procedures increases the risk that loss, theft, or misuse of monies could occur and go undetected.

Recommendations

The Ex Officio Recorder of Deeds:

5.1 Segregate accounting duties or ensure independent or supervisory reviews of detailed accounting and bank records are performed and documented.

5.2 Account for the numerical sequence of receipt slip numbers.

Auditee's Response

5.1 *The Recorder of Deeds and Deputy Recorder now share the responsibility of the daily activities, which include receipting, recording, and depositing monies and preparing the bank reconciliations. A daily review will be conducted and documented on our daily deposit slip with the initials of the verifier.*



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- 5.2 *A daily receipts journal report will be reviewed to verify that all documents are in numerical sequence. This will be documented on our daily deposit slip and initialed by the verifier.*

Barry County

Organization and Statistical Information

Barry County is a county-organized, third-class county. The county seat is Cassville.

Barry 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 67 full-time employees and 10 part-time employees on December 31, 2017.

In addition, county operations include the Developmentally Disabled Board and Senior Services Board.

Elected Officials

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

| Officeholder | 2018 | 2017 |
|---|--------|---------|
| Cherry Warren, Presiding Commissioner | \$ | 31,700 |
| Gary Schad, Associate Commissioner | | 31,185 |
| Wayne Hendrix, Associate Commissioner | | 31,185 |
| Craig Williams, Circuit Clerk and Ex Officio Recorder of Deeds (1) | | |
| Gary Youngblood, County Clerk | | 45,000 |
| Amy Boxx, Prosecuting Attorney | | 137,073 |
| Gary Davis, Sheriff | | 54,600 |
| Lois Lowe, County Treasurer | | 45,000 |
| Jim Fohn, County Coroner | | 16,800 |
| Keith Daniels, Public Administrator (2) | | 26,120 |
| Pam Modlin, Public Administrator (2) (3) | | 1,274 |
| Janice Varner, County Collector (4), year ended February 28, | 54,513 | |
| Sherry Smith, County Assessor, year ended August 31, | | 45,750 |
| Sam Goodman, County Surveyor (5) | | |

- (1) Compensation is paid by the state.
- (2) Includes fees from probate cases.
- (3) The prior Public Administrator received fees for cases still in her possession until the cases were transferred to the current officeholder. As allowed by Section 473.767, RSMo, the prior Public Administrator transferred cases throughout the year, at the first court date of the case.
- (4) Includes \$9,513 of commissions earned for collecting city property taxes.
- (5) Compensation on a fee basis.



Barry County
Organization and Statistical Information

Other
Information

In November 2017, the County Commission approved separating the position of Circuit Clerk and Ex Officio Recorder of Deeds from one elected official to two elected officials. Danielle Still was elected the Recorder of Deeds on November 6, 2018, and took office on January 1, 2019.