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Missouri State Auditor

Polk County

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Office of the
Missouri State Auditor
Susan Montee, JD, CPA

September 2009

The following findings were included in our audit report of Polk County.

The amount of General Revenue (GR) Fund monies needed to support the Law Enforcement Sales Tax (LEST) Fund has increased significantly since 2005. The county's 2009 budget projects a transfer of \$755,760 from the GR Fund to the LEST Fund which is more than 10 times the amount transferred 4 years earlier. Law enforcement sales tax receipts have generally remained constant, but the county's spending has continued to increase. The increased spending is primarily due to increasing salary and fringe benefit costs and funding provided to the county Emergency 911 Board. If the LEST Fund continues to rely on increased funding from the General Revenue Fund, the County Commission could be faced with a deteriorating General Revenue Fund.

The Emergency 911 Board's dependency on funding from the Polk County LEST Fund, the City of Bolivar, and Citizens Memorial Hospital District has significantly increased in recent years. Telephone tax receipts used to fund the Emergency 911 Board have remained stagnant while salary and fringe benefit costs have increased. The Emergency 911 Board needs to consider alternative revenue sources and properly manage costs to prevent this trend from continuing. Weaknesses involving budgets, documentation of disbursements, banking services, meeting minutes, and capital asset records also need to be addressed by the Emergency 911 Board.

The county did not always solicit bids, maintain documentation of price comparison procedures, or adequately document why the lowest bid for road rock was not awarded. The county provides financial assistance to various organizations and political subdivisions within Polk County; however, the specific services to be provided are not defined through a written agreement. The County does not adequately monitor the use of some cellular phones, and a written policy regarding cellular phone usage is needed. Additionally, the County Commission distributed approximately \$120,000 in county aid road trust and capital improvement sales tax monies without obtaining and reviewing any financial information from the Southwest and Bolivar Special Road Districts during the 2 years ending December 31, 2008. Also, vehicle usage logs are not maintained on county vehicles driven by the Emergency Management Director and four Sheriff Department employees.

The Juvenile Detention Center (JDC) has a substantial cash balance with no documented plans for its use. Our prior audit report recommended a formal plan be developed for accumulated funds; however, a plan was not prepared and the JDC's cash balance has since doubled. The 2009 budget reflects an estimated cash balance of \$2.2 million at December 31, 2009.

YELLOW SHEET

The Senate Bill 40 Board does not adequately monitor disbursements to not-for profit (NFP) organizations it funds. Additionally, bids were not solicited for liability insurance costing approximately \$1,300 annually paid to an insurance company owned by the Board President. Finally, meeting minutes were not always retained.

The County Clerk's procedure for reviewing tax book additions and abatements needs improvement, and one password to the county's property tax system is shared between all employees of the Assessor's Office.

Duties of the Sheriff's bookkeeper are not adequately segregated and reconciliation procedures for the jail commissary/inmate bank account need improvement. Additionally, meals served at the county jail are not tracked and the average meal costs are not periodically calculated.

Bank reconciliations have not been properly performed for the Prosecuting Attorney's bank account. Receipts and disbursements are entered into the bad check computerized accounting system; however, an accurate bank reconciliation is not generated from the system and manual reconciliations are not performed. Monies received are not deposited in a timely manner, and the numerical sequence of receipt/transaction numbers in the Prosecuting Attorney's computerized accounting system is not accounted for properly.

In the Public Administrator's office, receipts are not always deposited in a timely manner. A check for \$6,075 was placed in a file and not deposited until we found the check, nine months after it was issued. Additionally, IRS reporting requirements were not complied with on payments made to a home health care provider.

The Juvenile Office contracts with an employee's spouse paying \$26,000 annually for juvenile transportation services without soliciting bids or entering into a written agreement.

Other findings in the audit report relate to road and bridge employee timesheets, meeting minutes, Circuit Clerk's accounting controls and procedures, and capital asset records.

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POLK COUNTY

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STATE AUDITOR'S REPORT



SUSAN MONTEE, JD, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of Polk County

We have audited certain operations of Polk County in fulfillment of our responsibilities under Section 29.230, RSMo. In addition, Officer CPA Firm LLC, Certified Public Accountants, has been engaged to audit the financial statements of Polk County for the 2 years ended December 31, 2007. The scope of our audit included, but was not necessarily limited to, the 2 years ended December 31, 2007. 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 revenues and expenditures.

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. However, providing an opinion on the effectiveness of internal controls was not an objective of our audit and accordingly, we do not express such an opinion.

We 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. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. Abuse, which refers to behavior that is deficient or improper when compared with

behavior that a prudent person would consider reasonable and necessary given the facts and circumstances, does not necessarily involve noncompliance with legal provisions. Because the determination of abuse is subjective, our audit is not required to provide reasonable assurance of detecting abuse.

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 History, 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.

The accompanying Management Advisory Report presents our findings arising from our audit of Polk County.



Susan Montee, JD, CPA
State Auditor

The following auditors participated in the preparation of this report:

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MANAGEMENT ADVISORY REPORT -
STATE AUDITOR'S FINDINGS

POLK COUNTY
MANAGEMENT ADVISORY REPORT -
STATE AUDITOR'S FINDINGS

1. Law Enforcement Sales Tax Fund

The amount of General Revenue (GR) Fund monies needed to support the Law Enforcement Sales Tax (LEST) Fund has increased significantly since 2005. The county's 2009 budget projects a transfer of \$755,760 from the GR Fund to the LEST Fund, which is more than 10 times the amount transferred 4 years earlier. Although receipts into the LEST Fund have generally remained constant and are estimated to decrease during 2009, the county's spending has continued to increase. The following table reflects the financial activity of the LEST Fund over the last four years and the projected activity for 2009:

		Year Ended December 31,				
		2009	2008	2007	2006	2005
		Budgeted	Actual	Actual	Actual	Actual
Cash Balance, January 1	\$	99,022	0	31,463	50,233	98,887
Receipts		1,576,282	1,991,545	1,789,364	1,822,768	1,759,985
Transfers from General Revenue		755,760	364,574	160,909	0	72,100
Disbursements		(2,431,063)	(2,257,097)	(1,981,736)	(1,841,538)	(1,880,739)
Cash Balance, December 31	\$	1	99,022	0	31,463	50,233

The 2009 and 2008 amounts were obtained from the county budget document. The 2007, 2006, and 2005 information was obtained from the county's audited financial statements.

The increases in disbursements are primarily due to increasing salary and fringe benefit costs and funding provided to the county Emergency 911 Board (See MAR finding number 2). Between 2005 and 2009 salaries and fringe benefit costs have increased by more than \$250,000. In 2005 funding to the county Emergency 911 Board was paid from the GR Fund, and in 2006 the county began providing funding from the LEST Fund. This change, along with increased funding to the Emergency 911 Board, accounts for approximately \$120,000 of the increase in disbursements noted in the chart above.

Receipts from the county's law enforcement sales tax have remained fairly constant at approximately \$1.3 million annually, but are anticipated to decline to \$1.2 million according to the county's 2009 budget. The increase in receipts and disbursements for 2008 is primarily due to grant funds totaling \$185,000 which are not expected to be received again in 2009.

The County Commission is aware of the increasing transfer amounts from the GR Fund to the LEST Fund. Although the budget process provides annual financial planning, the

County Commission needs to plan for the future and consider various alternatives for stabilizing spending from the LEST Fund when receipts into the fund are not increasing. While the county's GR Fund continues to maintain an adequate cash balance, the balance has been decreasing as the burden of providing funding to the LEST Fund increases. At December 31, 2007, the county's GR Fund had a balance of approximately \$1.9 million. The 2009 county budget reflects an estimated ending GR Fund balance of approximately \$988,000. If the LEST Fund continues to rely on increased funding from the GR Fund, the County Commission could be faced with a deteriorating financial condition of the county's GR Fund.

In 2007 the county attempted to pass a 1/2 cent sales tax levy to provide funds to construct and operate a judicial center, but this tax was rejected by voters. The County Commission, along with other county officials, should take steps to reduce or at least stabilize the transfers from the GR Fund to the LEST Fund. Long-term financial planning, including reducing discretionary spending where possible, evaluating management practices to ensure efficient use of resources, and attempting to maximize receipts from all sources should be performed.

WE RECOMMEND the County Commission work with other county officials to closely monitor the receipts and disbursements of the LEST Fund, and perform financial long-term planning to evaluate spending, management practices, and maximization of receipts.

AUDITEE'S RESPONSE

The County Commission provided the following response:

We are aware of the financial condition of the LEST Fund. The State of Missouri paying only \$22.50 per diem for boarding prisoners instead of the statutory \$38 puts additional financial strain on the county's LEST Fund. We will talk with the Sheriff about the possibility of applying for additional grant funding, and we have discussed the need to stabilize funding of the Emergency 911 Fund. As of June 30, 2009, county sales tax revenues were not as low as our budget projected. If sales tax revenues remain higher than expected, the transfer from the GR Fund to the LEST Fund will not be as high as we anticipated. We will continue to monitor the LEST Fund and discuss with applicable county officials long-term suggestions for increasing receipts and decreasing costs.

2.

Emergency 911 Board

The Emergency 911 Board's dependency on funding from the Polk County LEST Fund, the City of Bolivar, and the Citizens Memorial Hospital District has significantly increased. Additionally, weaknesses involving budgets, documentation of disbursements, banking services, board meeting minutes, and capital assets also need to be addressed. The Emergency 911 Board received and disbursed a total of approximately \$1.1 million during the 2 years ended December 31, 2007 and 2006.

- A. With increasing costs and stagnant tax receipts, the Emergency 911 Board's dependency on funding from Polk County, the City of Bolivar, and Citizens Memorial Hospital District has significantly increased in recent years. The following table reflects the increase in amounts charged to these three political subdivisions (PSDs) since 2006 and the projected funding for 2009:

	Year Ended December 31,			
	2009 Budgeted	2008 Actual	2007 Actual	2006 Actual**
Cash Balance, January 1	\$ 42,277	16,212	1,268	17,115
Amounts from Political Subdivisions*	367,439	360,234	322,513	189,583
Other Receipts	232,160	238,145	244,546	353,728
Disbursements	(592,902)	(572,314)	(552,115)	(559,158)
Cash Balance, December 31	\$ 48,974	42,277	16,212	1,268

*Polk County, City of Bolivar, and Citizens Memorial Hospital District each provide one-third of the amounts listed above.

**2006 receipts include loan proceeds (\$51,000) and insurance claim proceeds (\$63,638).

In addition to the funding received from the PSDs, the Emergency 911 Board receives telephone tax receipts which have remained stagnant at approximately \$230,000 annually.

While funding provided by the PSDs has increased, instances of negative cash balances were still noted several times during 2008, 2007, and 2006. For example, in January 2007, accounting records reflected a negative cash balance of approximately \$24,000. Further, the Board signed an agreement for a \$25,000 bank line of credit and the line of credit is often used to pay payroll, payroll taxes, and other disbursements throughout the year when the receipts are not adequate to cover these disbursements.

During 2007 and 2006, the Emergency 911 Board spent almost all funds received and did not have funds in reserve. In 2008, the Board established a contingency fund and reserved \$10,000 for credit to this fund during 2008 and \$6,000 during 2009.

Salaries and fringe benefits totaled approximately \$400,000 during 2008, and have increased by approximately \$150,000 since 2006. These costs represent approximately 70 percent of total operating costs. Although discretionary spending is minimal, some disbursements were not prudent or necessary to achieve the board's function. For example, food is provided at monthly board meetings (\$700 annually), Christmas and anniversary parties are held annually (the December 2008 Christmas party cost approximately \$550 with \$66 spent on alcoholic beverages), and service charges are incurred on bank accounts (\$835 for

2007 and 2006). Our audit also identified poor budgeting procedures and weak disbursement controls as described below.

The Emergency 911 Board needs to develop a plan to reduce costs or increase receipts to improve the financial condition of the Emergency 911 Fund and reduce the Board's dependence on the PSDs. By not considering alternative revenue sources and properly managing costs by reducing unnecessary disbursements, this trend may continue.

A similar condition was noted in our prior audit report.

- B. The Emergency 911 Board budget documents did not present complete financial information for the 2 years ended December 31, 2007. The budget documents did not include the beginning and ending cash balances and only presented one prior year of actual receipts and disbursements. In addition, the budget documents indicate actual disbursements exceeded budgeted amounts by approximately \$27,500 for 2006. Finally, the approved budget documents were not filed with the State Auditor's office.

To be of maximum assistance and adequately inform county citizens of the board's operations and current financial position, the budget documents should be complete and accurate. Section 50.590, RSMo, requires budgets to include accurate receipt and disbursement figures for the last two completed fiscal years to provide a comparison with the estimates for the current fiscal year. If there are valid reasons which require excess disbursements (i.e., emergencies, unforeseen occurrences, and statutorily required obligations), amendments should be made following the same process by which the annual budget is approved, including holding public hearings and filing the amended budget with the State Auditor's office. Preparing complete and accurate budget documents and complying with state budget laws are imperative to properly monitoring the board's financial condition.

A similar condition were noted in our prior audit report.

- C. Adequate supporting documentation was not obtained for some disbursements. For example, the Board obtained an advance on its line of credit from the bank for \$14,000 to cover payroll and paid the loan back the next day because a monthly payment was received from the county; however, the Director did not have a statement or any other supporting documentation for this payment other than the canceled check. In addition, original receipts are not retained or reconciled to monthly credit card billing statements.

Without obtaining and properly reviewing adequate supporting documentation, the Emergency 911 Board cannot determine the validity and propriety of disbursements.

- D. The Board has not solicited bids for its banking services or entered into a written agreement with its depository bank.

A depository agreement is necessary to ensure both the bank and the Board understand and comply with the agreement. Such an agreement may cover issues such as service charges; safe deposit boxes; interest charges for borrowed funds; interest to be paid on certificates of deposit, savings accounts, and interest bearing checking accounts; and should include collateral securities required to be pledged.

A similar condition was noted in our prior audit report.

- E. Minutes were not maintained for some closed sessions and open meeting minutes did not always document the specific reasons for closing the meetings or the actions taken by the Board while in closed session. For example, the Board closed the board meetings on June 8, 2007, and January 9, 2009; however, the reasons for closing the meetings were not documented and no minutes were taken during the closed session to document the issues discussed or actions taken.

The Sunshine Law, Chapter 610, RSMo, provides that minutes of closed meetings should be prepared and retained. In addition, the Sunshine Law allows the Board to discuss certain subjects in closed meetings including litigation, real estate transactions, personnel issues, some competitive bidding issues, and confidential or privileged communications with auditors and requires that before any meeting may be closed, the question of holding the closed meeting and the reason for the closed meeting shall be voted on at an open session.

A similar condition was noted in our prior audit report.

- F. Current capital asset records are not maintained, property tags are not affixed to all assets, and physical inventories are not conducted. To improve accountability over capital assets, records should be maintained, property control tags should be affixed to all capital asset items, and an annual physical inventory should be performed.

WE RECOMMEND the Emergency 911 Board:

- A. Consider alternative funding sources, and closely monitor and manage operating costs.
- B. Ensure budget documents present complete financial information and are filed with the State Auditor's office. In addition, the Board should refrain from approving disbursements in excess of budgeted amounts.
- C. Ensure adequate supporting documentation is obtained for all disbursements.

- D. Solicit bids for banking services and enter into a written agreement with the depository bank.
- E. Ensure minutes are prepared and retained for all closed meetings. In addition, the Emergency 911 Board should ensure full compliance with all provisions of Chapter 610, RSMo, regarding public votes and closed meetings.
- F. Establish records to account for capital assets, identify capital assets with a number, tag, or similar identifying device, and conduct annual physical inventories.

AUDITEE'S RESPONSE

The Emergency 911 Board provided the following written responses:

- A. *The 911 Board is aware of the funding situation. The Board and the Executive Director will continue regular discussions regarding alternative funding sources. In addition, all expenses will continue to be reviewed including departmental scheduling as compared to 911 call volumes and other related work tasks. In addition, all other non salary expenses will be reviewed.*
- B. *The Director will contact the County Clerk to obtain a budget template to aid in preparing a budget that includes all required information. This information then will be submitted to the State Auditor's office.*
- C. *The Director will retain all supporting documentation of all expenses.*
- D. *The Director is currently working with the current bank on a depository agreement. In addition, consideration will be given for soliciting bids for banking services in the future.*
- E. *This recommendation has been implemented.*
- F. *The Director will start the process of maintaining a capital asset inventory to ensure all assets are properly tagged.*

3.

County Disbursements

The county's bid procedures and documentation are not adequate. Some disbursements were made without benefit of written agreements or without ensuring compliance with written agreements. In addition, procedures for monitoring cellular phones and vehicle usage need improvement.

- A. The county did not always solicit bids, maintain documentation of price comparison procedures for some major purchases, or adequately document why the lowest bid for road rock was not awarded. Neither the County Commission

meeting minutes nor the disbursement records contained adequate documentation of the county's efforts to compare prices (i.e., phone contacts, inquiries) or reasons to support sole source purchase determinations.

The county purchased road rock totaling \$456,450 and \$504,280 during 2007 and 2006, respectively, without adequately documenting why the lowest bid was not awarded. According to the County Commission several meetings were held with rock vendors and the bid was awarded based upon the quality of the rock; however, these factors were not documented in the meeting minutes.

Examples for which bids were not solicited include:

<u>Item or Service</u>	<u>Cost</u>
Sheriff patrol vehicle (includes trade-in and extended warranty)	\$ 15,000
Law enforcement video surveillance	12,115
Law enforcement tasers	8,590

Further, the county has not solicited bids for the county's property and liability insurance since March 1996. The county disbursed approximately \$79,500 and \$74,100 for property and liability insurance for the years ended December 31, 2007 and 2006, respectively.

The County Commission or a county official indicated items such as the video surveillance were only available from one vendor; however, sole source procurement situations were not documented in the meeting minutes or other supporting documentation.

Section 50.660, RSMo, requires bids for all purchases of \$4,500 or more and advertised bids for any purchases over \$6,000 from any one person, firm, or corporation during any period of 90 days. Routine use of a competitive procurement process (advertisement for bids, phone solicitations, written requests for proposals, etc.) for major purchases ensures the county has made an effort to receive the best and lowest price and interested parties are given an equal opportunity to participate in county business. Documentation of the various proposals received and the county's selection process and criteria should be retained to demonstrate compliance with the law and support decisions made.

- B. The county provided financial assistance to various organizations and political subdivisions within Polk County; however, the specific services to be provided were not defined through a written agreement. The county disbursed approximately \$20,112 and \$14,228 to these various organizations during 2007 and 2006, respectively.

The Missouri Constitution prohibits the use of public money or property to benefit any private individual, associations, or corporations except as provided in the constitution, and without a written agreement that clearly indicates the

governmental purpose, it is unclear if the services represent a governmental purpose. Written agreements are necessary to quantify the services to be performed and the consideration to be paid for the services, provide a means for the county to monitor compliance with the contract terms, and protect the county in the event of a dispute over the terms of the agreement. In addition, Section 432.070, RSMo, requires all contracts be in writing.

- C. The county does not adequately monitor the use of some cellular phones. Additionally, a written policy regarding cellular phone usage or guidelines to determine whether the cellular phone is needed or of benefit to the county has not been developed. Cellular phone disbursements totaled approximately \$11,200 and \$11,000 for 2007 and 2006, respectively.

We noted some cellular phones with little or no usage, and one phone with a significant amount of personal usage. While charges for additional usage were not incurred, over 900 minutes were used in 1 month by an employee for personal calls, with one of the calls lasting 122 minutes.

While cellular phones can help increase employee productivity, they can also be costly. Cellular phone usage should be periodically monitored to ensure phones are properly used for business purposes. Additionally, a formal written policy should be developed establishing a monitoring system for the assignment and usage of cellular phones, and establishing guidelines to evaluate the appropriateness of the cellular phone plan.

- D. The county distributed county aid road trust (CART) and capital improvement sales tax (CIST) monies totaling approximately \$600,000 to six special road districts during 2007 and 2006. While the County Commission has written contracts with the special road districts requiring annual budgets and financial statement reports be submitted to the county for review, no reports were submitted by two of the special road districts. The County Commission distributed approximately \$120,000 in CART and CIST monies without obtaining and reviewing any financial information from the Southwest and Bolivar Special Road Districts during the 2 years ended December 31, 2008.

To ensure CART and CIST monies are used only for road-related purposes, the County Commission should obtain and review budgets and financial statement reports as required by contract terms prior to distributing monies. If special road districts do not comply with contract terms the County Commission should consider other alternatives.

- E. Vehicle usage logs are not maintained for some county vehicles. Mileage records and maintenance logs are not maintained for four sheriff's department vehicles assigned to the Under-Sheriff, two detectives, and one lieutenant. In addition, the Emergency Management Director drives a county vehicle and mileage and maintenance logs are not maintained for this vehicle.

Vehicle logs should be maintained for all county vehicles and should include the employee, dates used, beginning and ending odometer readings, destination, purpose, fuel and maintenance. These logs should be reviewed by the appropriate county official to ensure vehicles are used only for county business and to evaluate operating costs. In addition, information on the logs should be reconciled to fuel and maintenance billings received by the county.

WE RECOMMEND the County Commission:

- A. Perform a competitive procurement process for all major purchases and maintain adequate documentation of decisions made.
- B. Maintain written agreements for all funding provided to other entities and ensure the agreements indicate the governmental benefit to the county.
- C. Ensure cellular phone usage is adequately monitored, and develop a formal written policy establishing a monitoring system for the assignment and usage of cellular phones, and guidelines to evaluate the appropriateness of the cellular phone plan.
- D. Ensure special road districts comply with contract requirements by submitting budgets and financial reports for review or consider other alternatives in the case of noncompliance.
- E. Work with other county officials to ensure proper vehicle usage logs are maintained for all county owned vehicles. In addition, logs should be reviewed by appropriate individuals and information reconciled to fuel and maintenance billings.

AUDITEE'S RESPONSE

The County Commission provided the following responses:

- A. *We met with the different rock vendors to review and discuss the different rock prices and quality of rock; however, this was not documented in the commission meeting minutes. We bid insurance services for 2009 and only received one bid which was from the county's current insurance carrier. We will ensure major purchases are bid and the process is adequately documented.*
- B. *We usually receive documentation for expenses paid with these monies; however, we will draft a written contract to specify how the funds are to be used and the required documentation to be furnished.*
- C. *We will develop and implement a county-wide cellular phone policy.*

- D. *We will withhold CART funding from any special road district that does not comply with contractual terms or turn in financial statement reports. We believe CIST monies have to be distributed to the districts based upon the ballot language.*
- E. *We will require the Emergency Management Director and Sheriff Department employees to maintain a vehicle log for their vehicles.*

The Sheriff provided the following written responses:

- A. *The law enforcement video surveillance system (\$12,115) we chose to use in the patrol vehicles was manufactured specific without other like products. The law enforcement tasers (\$8,590) was manufactured specific without other like products. In the future these specific type items will be noted in the minutes of the County Commission.*
- C. *The issue of county cellular phone usage by the employees will be addressed to the Commission by the Sheriff for written policy. This will be done immediately.*
- E. *The vehicle usage logs currently not maintained in 4 department vehicles will be placed there and utilized immediately.*

4. Thirtieth Judicial Circuit Juvenile Detention Center
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The Juvenile Detention Center (JDC) has a substantial cash balance with no documented plans for its use, and checks are sometimes signed in advance.

- A. Our prior audit report recommended a formal plan be developed for accumulated JDC funds; however, a plan was not prepared and the JDC's cash balance has since doubled. The JDC's unrestricted cash balance at December 31, 2008, 2007, and 2006 totaled approximately \$2 million, \$1.8 million, and \$1.7 million, respectively, while disbursements for the center total approximately \$150,000 annually. (The majority of all personnel costs are paid by the state.) The 2009 JDC budget, reflects an estimated cash balance of approximately \$2.2 million at December 31, 2009.

The JDC Administrator indicated some of these monies will be utilized for expansion of the facility; however, according to JDC records, the center's occupation rate of juveniles has decreased from 53 percent in 2002 to 50 percent in 2006, and down to 43 percent in 2008. There are no documented plans to support how much expansion is planned, or the amount of funds needed.

The JDC's records indicate receipts from other sources (federal and state funding as well as board bills) are sufficient to cover the operating and maintenance costs of the center. In 2006, the JDC discontinued billing the five counties in the circuit for maintenance costs, but continues to receive a \$10 surcharge on all criminal cases in the circuit. Section 488.2205, RSMo, allows counties in the Thirtieth

Judicial Circuit to charge up to \$10 on all criminal cases for the purpose of, "construction, maintenance and operation of the county judicial facility and the circuit juvenile detention center" It further indicates monies not needed for the operating costs shall be transmitted quarterly to the general revenue fund of the county. The JDC receives approximately \$130,000 annually from this surcharge. Unless extended by the state legislature, Section 488.2205 expires January 1, 2010.

Although a member of the County Commission from each county sits on the JDC Board and is aware of the JDC's accumulated balance, there is no documentation in the JDC meeting minutes to indicate the Board has made a formal decision to utilize the large accumulated cash balance. The JDC Board should review the cash balance and prepare a formal documented plan of how the balance will be utilized.

- B. Incomplete checks are sometimes signed in advance by board members. For example, a check with the amount left blank was signed on November 1, 2006; however, the check was not used until December 14, 2006. To adequately safeguard assets, checks should not be signed until all pertinent information is completed and supporting documentation for the disbursement is reviewed and approved by the board.

WE RECOMMEND the Juvenile Detention Center Board:

- A. Review the cash balance and prepare a formal documented plan indicating how the balance will be utilized.
- B. Discontinue the practice of signing checks in advance.

AUDITEE'S RESPONSE

The Juvenile Detention Center Administrator provided the following written responses:

- A. *As mentioned in the draft, a member of each County Commission sits on the Board of Directors. Board minutes indicate a periodic discussion (at least annually) of the accumulated fund balances including Board direction as to how the funds are to be invested. Further, a meeting is held with each County Commission annually to present the Juvenile Division Budget along with fund balances and their earmarks. Finally, the Presiding Circuit Judge (with the advice of the Board) is vested with the sole authority to make determinations regarding the use of the accumulated funds.*

As mentioned in the Report, the Facility Administrator discussed the intention of the Court to utilize accumulated funds for the future expansion of the Center. The occupation records referred to in the Report indicate decreasing occupation rates for the Center. These decreases are largely attributable to the Children's Shelter operation and are a result in a change in State licensing requirements for emergency residential care

facilities. The Juvenile Detention Operation, which is housed in another part of the Facility, has not been affected and continues to keep available beds strongly utilized. Discussions concerning expansion have involved the Detention Operation.

- B. *The practice of carrying a check remitted to a vendor, signed by the Board, without the amount filled in is a procedure used one time per month for only Sam's Club purchases. The purchase receipt and the return check are reconciled each month. No deficiency or clerical error has resulted from such practice. The Court has granted permission to acquire a charge account or adopt an alternative process.*

5.

Senate Bill 40 Board

The Senate Bill 40 Board does not adequately monitor disbursements to not-for-profit (NFP) organizations. Insurance coverage was purchased from a company owned by the Board President without bidding. In addition, some board meeting minutes could not be located.

In accordance with Section 205.971, RSMo, the Senate Bill 40 Board provides funding from the proceeds of a property tax levy for goods and services to individuals whom are developmentally disabled. The board receives approximately \$50,000 annually in property taxes and interest.

- A. Procedures for monitoring disbursements to NFP organizations need improvement. Formal written contracts have not been entered into with the NFP organizations funded by the board. In addition, adequate supporting documentation was not obtained for some disbursements. For example, \$8,357 was paid for forklift repairs for a NFP without any supporting documentation. Disbursements totaling \$12,500 were paid to another NFP organization without documentation of how the funds were used. During 2007 and 2006, the Board provided funds to NFPs totaling approximating \$39,500 and \$33,400, respectively.

Written contracts are necessary to specify the services to be performed, provide a means for the board to monitor compliance with the contract terms, and protect the board in the event of a dispute over the terms of the agreement. In addition, Section 432.070, RSMo, requires all contracts to be in writing. Further, without entering into formal written contracts or obtaining and properly reviewing adequate supporting documentation, the Board cannot determine the validity and propriety of the disbursements made to the NFP organizations.

- B. No bids were solicited or obtained for liability insurance coverage totaling approximately \$1,300 annually paid to an insurance company owned by the Board President. Board minutes indicate the yearly insurance renewal was approved unanimously, and the Board President signed the check.

Section 105.454, RSMo, prohibits financial transactions between the SB40 Board and an officer (or spouse, dependent child, or business and corporate interest of the officer) of the SB40 Board that involves more than \$5,000 per year or \$500 per transaction unless there has been public notice to solicit proposals and competitive bidding, provided that the bid or offer is the lowest received.

Since the Board President approves and signs checks for all board disbursements and board meeting minutes do not indicate she abstained from voting, the transaction may give the appearance of a conflict of interest.

- C. Board meeting minutes were not always retained, and some minutes were not signed by the Board Secretary and the Board President. Minutes serve as the official permanent record of decisions made by the board and should be retained. Board minutes should be signed by the Board Secretary as preparer and by the Board President or another board member to provide an independent attestation that the minutes are a correct record of the matters discussed and actions taken during the board's meetings.

A similar condition was noted in our prior audit report.

WE RECOMMEND the Senate Bill 40 Board:

- A. Enter into formal written contracts with organizations that receive funding from the board. These contracts should specifically address the goods and services to be provided and provide the board a means to monitor compliance with the contract terms. In addition, the Board should ensure adequate supporting documentation is obtained for all disbursements.
- B. Refrain from entering into business transactions with related parties unless such services or transactions are properly bid in accordance with state law.
- C. Ensure board minutes are signed by both the Board President and Board Secretary to attest to their accuracy and ensure all minutes are retained.

AUDITEE'S RESPONSE

The Senate Bill 40 Board provided the following responses:

- A. *We now have written contracts and supporting documentation for disbursements to NFPs.*
- B. *This will be bid in the future.*
- C. *All minutes are now signed and retained as recommended.*

The County Clerk's procedures for reviewing tax book additions and abatements needs improvement and password procedures for the county's property tax system are not adequate in the Assessor's Office.

- A. There is no independent and subsequent comparison of additions and abatements approved by the County Commission to actual changes to the property tax records or to amounts reflected on the County Collector's annual settlement. The County Clerk has established a procedure to record the amount of taxes the County Collector is charged with at the beginning of the year and adjusts for the collections, additions and abatements; however, the adjustments for property tax additions and abatements are based on the monthly reports received from the County Collector and not on reports received from the County Assessor's office and approved by the County Commission. As a result, the review of additions and abatements recorded on the County Collector's annual settlements is not adequate, and errors could go undetected. The county processed additions and abatements totaling approximately \$911,000 for the 2 years ended February 29, 2008.

Section 51.150.1(2), RSMo, requires the County Clerk to maintain accounts with all persons chargeable with monies payable into the county treasury. In addition, to ensure additions and abatements reported on the County Collector's annual settlement are accurate, the County Clerk should take steps to ensure a proper reconciliation is performed. Such procedures are intended to establish checks and balances related to the collection of property taxes.

A similar condition was noted in our prior audit report.

- B. One password to the county's property tax system is shared between all employees of the Assessor's Office. Passwords should be unique and confidential, changed periodically to reduce the risk of unauthorized use, and used to restrict individuals' access to only those computer systems and data files needed to accomplish their jobs.

WE RECOMMEND:

- A. The County Clerk periodically reconcile approved additions and abatements to changes made to the property tax records and amounts reflected on the County Collector's annual settlement.
- B. The Assessor require passwords for all employees be kept confidential and periodically changed to prevent unauthorized access to the county's computerized property tax system and data.

AUDITEE'S RESPONSE

The County Clerk provided the following response:

- A. *We are going to start a new system for reconciling tax book charges, additions, and abatements with the County Collector's monthly reports beginning with the 2009 tax season.*

The County Assessor provided the following written response:

- B. *We bought new computers and our computer technician put everyone's password the same. I will contact him and have him to give everyone a private password.*

7. Payroll and Personnel Procedures
--

Road and bridge employee timesheets are prepared by the road and bridge supervisor and are not signed by the employees. Timesheets should be prepared and signed by the employee and signed by the employee's supervisor to indicate their agreement to the actual time worked each month.

Detailed timesheets, signed by the employee, provide information necessary to monitor overtime and leave and compensatory time usage and balances, and are essential in demonstrating compliance with county policy and Fair Labor Standards Act requirements.

WE RECOMMEND the County Commission ensure all timesheets are prepared and signed by the employee, then signed by the employee's supervisor to document approval.

AUDITEE'S RESPONSE

The County Commission provided the following response:

Employees are now signing their timesheets along with the supervisor.

8. Commission Meeting Minutes

Minutes were not prepared for closed meetings, and open meeting minutes do not always include sufficient detail of matters discussed or actions taken.

- A. The County Commission held several closed sessions over the past several years. Open session minutes typically will indicate that the meeting is being closed; however, minutes for the closed sessions are not prepared. Without minutes of closed sessions, there is no record of the discussions held or support for the

decisions made, and less assurance to the public that the various statutory provisions are being followed.

- B. The meeting minutes do not always include sufficient details of matters discussed or actions taken. For example, meeting minutes do not clearly indicate bids for road rock were received and why the low bid was not selected. Documentation of such decisions are important due to the significance of road rock purchases and the potential need to justify County Commission actions should questions arise. Additionally, the minutes sometimes indicate the County Commission met with another county official or a county resident, but do not indicate what was discussed.

The Sunshine Law, Chapter 610, RSMo, requires governmental bodies to prepare and maintain minutes of open and closed meetings, and specifies details that must be recorded. Minutes are required to include, but not limited to, the date, time, and place; members present and absent; and a record of votes taken. In addition, the minutes should provide details regarding discussions that take place during meetings. Documentation of meeting discussions, such as why a low bid was not selected, is important to adequately justify decisions made and to provide a record of the business conducted and actions taken by the commission.

WE RECOMMEND the County Commission:

- A. Ensure minutes are maintained for all closed sessions.
- B. Ensure open meeting minutes contain adequate detail of discussions and actions taken.

AUDITEE'S RESPONSE

The County Clerk provided the following response:

- A. *We will ensure closed session minutes are maintained.*
- B. *We will ensure sufficient detail of all issues discussed are documented in the meeting minutes.*

9. Sheriff's Accounting Controls and Procedures
--

The Sheriff's procedures related to accounting duties, the jail commissary/inmate bank account, and prisoner meal costs are in need of improvement. The Sheriff processes approximately \$288,000 annually in civil fees, gun permits, trailer inspections, and bonds.

- A. Accounting duties are not adequately segregated, and the Sheriff's review of the records is not documented. Internal controls would be improved by segregating the duties of receiving and depositing monies from recording, disbursing, and reconciling. However, if proper segregation of duties cannot be achieved, at a minimum, periodic supervisory reviews of the receipt and disbursement records should be performed and documented.

A similar condition was noted in our prior audit report.

- B. The reconciliation of the jail commissary/inmate bank account to liabilities is not documented. A list of liabilities related to the jail commissary/inmate bank account is maintained on the computer system. Jail personnel indicated the bank account balance is periodically reconciled to these computerized records; however, there is no documentation of this reconciliation. At our request, the Sheriff's department generated a liabilities list as of March 2009 which totaled approximately \$3,300 in commissary profits and inmate monies and agreed to the account balance.

Reconciling the accounting records to the bank account and a liabilities list ensures the records are in balance and sufficient funds are available for the payment of all liabilities. Documentation should be maintained to support reconciliation procedures.

- C. Meals served at the county jail are not tracked and the average meal costs are not periodically calculated. Although the Sheriff's department maintains attendance records of prisoners housed in the county jail and retains documentation of the related food purchases from local vendors, the Sheriff's department does not calculate the average cost of meals served to prisoners to determine if meal costs are reasonable. In addition, employee costs related to meal preparation are not tracked. The Sheriff's department disbursed approximately \$49,500 and \$45,900 for prisoner meals during 2007 and 2006, respectively.

To adequately monitor the costs of feeding prisoners and ensure disbursements for prisoner meals are reasonable, the Sheriff should track the number of meals served and the costs of providing the meals, including employee costs. In addition, the Sheriff should periodically review the average meal costs for prisoners. Such procedures are needed to monitor overall costs and ensure the county is utilizing the most cost effective method of providing prisoner meals.

WE RECOMMEND the Sheriff:

- A. Adequately segregate accounting and bookkeeping duties to the extent possible or ensure periodic supervisory reviews of receipts and checks are performed and documented.

- B. Ensure the liabilities list for the commissary/inmate account is reconciled to the account balance monthly. In addition, documentation should be maintained to support reconciliation procedures.
- C. Monitor the cost of providing prisoner meals by tracking the number of meals served and all costs associated with providing prisoner meals, and periodically calculating the average cost for prisoner meals.

AUDITEE'S RESPONSE

The County Sheriff provided the following written responses:

- A. *We will put forth a better effort to see that all deposits and bank statements be reviewed.*
- B. *The new procedure of account balancing and reconciliation of the jail Commissary/Inmate Account is now being done as was required by the State Auditors.*
- C. *In regards to the issue of meal cost in the jail a new procedure is now being utilized that will enable us to calculate and track the average cost per meal per inmate.*

10. Prosecuting Attorney's Accounting Controls and Procedures
--

Reconciling, depositing, and receipting procedures need improvement. The Prosecuting Attorney's office collected and processed court ordered restitution, bad check restitution and fees, and delinquent sales taxes totaling approximately \$140,000 and \$185,000 during the years ended December 31, 2007 and 2006, respectively. The office maintains one bank account for bad check restitution and fees and court ordered restitution.

- A. Bank reconciliations have not been properly performed for the Prosecuting Attorney's bank account. Receipts and disbursements are entered into the bad check computerized accounting system; however, an accurate bank reconciliation is not generated from the system and manual reconciliations are not performed. Based upon reports printed from the system, the reconciled bank balances were negative (\$1,060) and negative (\$7) at December 31, 2006 and 2007, respectively, and \$396 at March 2, 2009. In addition, a running book balance is not maintained for this account and without this information the accuracy of these reconciled bank balances cannot be determined.

Monthly bank reconciliations and running book balances are necessary to ensure bank activity and accounting records are in agreement, reconciling items are properly monitored, and any errors or discrepancies are corrected on a timely basis.

A similar condition was noted in our prior audit report.

- B. Monies received are not deposited in a timely manner. Monies are normally collected each business day, but deposits are normally made only once a week. A cash count performed on January 13, 2009, showed over nine days of undeposited collections, totaling approximately \$5,400. Additionally, only two deposits were made during December 2007 for \$3,118 and \$1,173. To adequately safeguard receipts and reduce the risk of loss or misuse of funds, all monies should be deposited timely.
- C. The numerical sequence of receipt/transaction numbers in the Prosecuting Attorney's computerized accounting system is not accounted for properly. During our review of the Prosecuting Attorney's collection reports, we noted several blocks of missing receipt/transaction numbers. Personnel were unable to determine why all receipt/transaction numbers were not accounted for on reports generated from the system.

To ensure all monies received are properly recorded and deposited, the numerical sequence of receipt/transaction numbers should be accounted for properly.

WE RECOMMEND the Prosecuting Attorney:

- A. Ensure bank reconciliations are performed monthly and any differences between the reconciled bank balance and book balance are investigated and corrected.
- B. Ensure receipts are deposited timely.
- C. Ensure the numerical sequence of receipt/transaction numbers are accounted for properly.

AUDITEE'S RESPONSE

The Prosecuting Attorney provided the following written responses:

- A. *Being done.*
- B. *Being done.*
- C. *Not possible, we don't generate numbers. The software used does this.*

AUDITOR'S COMMENT

- C. The software provider should be consulted to assist the Prosecuting Attorney's office in accounting for the numerical sequence of receipt/transaction numbers.

11.**Public Administrator's Accounting Controls and Procedures**

Improvement is needed by the Public Administrator in the areas of depositing timely and complying with Internal Revenue Service (IRS) reporting requirements. The Public Administrator is the court appointed personal representative for wards of the court and is responsible for properly receiving, disbursing, and accounting for the assets of those individuals. During the 2 years ended December 31, 2007, the Public Administrator had responsibilities for approximately 69 wards with 3 of these wards having assets valued at over \$190,000 and the remaining wards having assets valued from \$5 to \$45,000.

- A. Receipts are not always deposited in a timely manner. The Public Administrator had an estate sale for a ward on May 23, 2008. Two checks were issued to the Public Administrator from the auction company, one check for the real estate and another check for the household items. During our review on February 23, 2009 (nine months after the auction), we found the \$6,075 check for the sale of the household items in the Public Administrator's file. After we brought this to the Public Administrator's attention, she indicated she did not realize it was there and deposited it the next day. To reduce the risk of loss or misuse of funds, the Public Administrator should account for the sale of all assets properly by ensuring all sale proceeds are recorded and deposited timely.
- B. The Public Administrator paid an individual for home health care for one of her wards. No payroll taxes were withheld from the caregiver's compensation; however, upon court order, the Public Administrator did pay this individual for one-half of the estimated amount for Social Security and Medicare taxes. In addition, vacation time was paid to the caregiver. Because there was no formal written contract and some employee fringe benefits were provided, it is questionable whether this individual should be treated as an independent contractor or a household employee. In addition, neither an IRS Form 1099-MISC nor a Form W-2 was issued. This individual was paid \$8,018 and \$34,043 in 2008 and 2007, respectively, for her services until the ward was placed in a care facility in March 2008.

The IRS Code and IRS Publication 926 contains specific instructions regarding the treatment of a household employee versus an independent contractor. The Public Administrator should comply with IRS regulations.

WE RECOMMEND the Public Administrator:

- A. Ensure all receipts are deposited timely and account for the sale of all assets.
- B. Comply with IRS regulations regarding independent contractors and/or household employees.

AUDITEE'S RESPONSE

The Public Administrator provided the following written responses:

- A. *All other receipts are filed in a timely manner and the receipt in question was paper clipped to the inside back of a file from an estate sale. Checks are usually clipped to the front inside of the sales receipts and therefore, I missed it. It was deposited as SOON as I realized the mistake.*

- B. *I consulted with 2 different tax professionals and both indicated that the individual in question would be an independent contractor worker and that yes we should pay one half of the estimated amount of Social Security and Medicare taxes. I then took that information to my attorney for the estate, who drew up the petition and order and after the Court reviewed both the petition and order to pay, the Judge signed the order, therefore, becoming an order of the Court to pay ½ of the estimated amount of Social Security and Medicare taxes.*

12. Circuit Clerk's Accounting Controls and Procedures

The Circuit Clerk does not adequately monitor accrued case costs to ensure all methods of debt collections are pursued in a timely manner.

Although the Circuit Clerk utilizes the state's debt collection and tax offset programs, procedures are not in place to ensure all cases with outstanding balances are enrolled in these programs. Approximately 450 cases totaling \$135,560 have not been enrolled in these collection programs. We identified one case with a balance due of approximately \$2,300 that had a disposition date of October 18, 2002. This case balance was outstanding for over 6 years before it was followed up on properly. As of January 15, 2009, the Justice Information System reflected approximately \$2.4 million was due to the court.

The Circuit Clerk should periodically review accrued case costs to ensure all applicable cases are enrolled in the state's collection programs.

WE RECOMMEND the Circuit Clerk develop procedures to periodically review accrued case costs to ensure all applicable cases are enrolled in the state's collection programs.

AUDITEE'S RESPONSE

The Circuit Clerk provided the following written response:

I immediately took advantage of the Debt Collection and Tax Offset programs when they became available. I am now aware of a report that shows cases with costs due but not on the debt

collection program. I will run that report periodically to ensure all applicable cases are on the Debt Collection and Tax Offset programs.

13.

Juvenile Office Transportation Services

Bids were not solicited, a written agreement was not obtained, and transportation information was not adequately reported for juvenile office transportation services.

In January 2009, the Juvenile Office entered into an agreement with an employee's spouse for juvenile transportation services without soliciting bids and obtaining a written contract. The Juvenile Office pays \$26,000 annually for this service in equal monthly installments. Upon bringing this to the attention of the Juvenile Officer, a written contract was executed in March 2009; however, the contract does not clearly outline reporting requirements or how services will be monitored. Prior to 2009, the Polk County Sheriff's Department performed these services.

Section 432.070, RSMo, requires contracts to be in writing, and Section 50.660, RSMo, requires bids to be obtained for any purchases of \$4,500 or more, from any one person, firm, or corporation during any period of ninety days. Advertising for bids is required for purchases exceeding \$6,000. The use of a competitive procurement process (advertisement for bids, phone solicitations, written requests for proposals, etc.) and retention of documentation of the various proposals received and the selection process (including sole source procurement) provides assurance and demonstrates that the juvenile office has complied with state law and made every effort to receive the best and lowest price. Additionally, written contracts are necessary to ensure all parties are aware of their duties and responsibilities and to prevent misunderstandings.

WE RECOMMEND the Juvenile Officer ensure bids are solicited for all major purchases. If it is not practical to obtain bids in a specific instance, or if sole source procurement is necessary, the circumstances should be thoroughly documented. In addition, written agreements which clearly detail the services to be performed and reporting requirements should be entered into as appropriate.

AUDITEE'S RESPONSE

The Juvenile Officer provided the following written response:

The Juvenile Officer will advertise for bids and continue to obtain a written contract to include outlining reporting requirements and how services will be monitored.

14.

Capital Asset Records

Procedures and records to account for county property are not adequate. The county's capital asset records have not been updated since 2006.

Currently, each county official prepares and submits an inventory list of capital assets to the County Clerk annually, and the County Clerk maintains a capital asset list for all other assets owned by the county. The capital asset list maintained by the County Clerk has not been updated since 2006. The list does not include county assets purchased after 2006, and does not include some necessary information, such as acquisition dates, costs, serial numbers, tag numbers, and date and method of disposal.

Adequate county property records and procedures are necessary to ensure effective internal controls, meet statutory requirements, and provide a basis for determining proper insurance coverage.

A similar condition was noted in our prior audit report.

WE RECOMMEND the County Clerk implement procedures to ensure capital asset records are properly updated and include all necessary information.

AUDITEE'S RESPONSE

The County Clerk provided the following response:

The capital asset list is now updated and is being adjusted on a monthly basis.

HISTORY, ORGANIZATION, AND
STATISTICAL INFORMATION

POLK COUNTY
HISTORY, ORGANIZATION,
AND STATISTICAL INFORMATION

Polk County is a county-organized, third-class county and is part of the Thirtieth Judicial Circuit. The county seat is Bolivar.

Polk 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 judicial courts, 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's population was 26,992 in 2000. The assessed valuation for the year ended December 31, 2007, was:

Real estate	\$ 189,889,710
Personal property	58,226,850
Railroad and utilities	<u>19,817,347</u>
Total	<u>\$ 267,933,907</u>

Assessed valuations and tax rate levies for political subdivisions within the county are included in the annual review of property tax rates issued by the state auditor; see Report No. 2007-91.

Polk County has the following sales taxes; rates are per \$1 of retail sales:

	Rate	Expiration Date	Required Property Tax Reduction	
Law enforcement	\$.0050	None	None	%
Road capital improvements	.0050	None	None	

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

Officeholder	2008	2007
County-Paid Officials:		
Denzil Roberts, Presiding Commissioner	\$	29,390
Billy Dryer, Associate Commissioner		27,390
Stuart Hosiner, Associate Commissioner		27,390
Carol Poindexter, Recorder of Deeds		41,500
Sue Entlicher, County Clerk		41,500
Paul Davolt, Prosecuting Attorney		101,091
Steven Bruce, Sheriff (1)		46,720
Judy Mackey, County Treasurer		41,500
Nathan Hoffer, County Coroner		14,000
Barbara Davolt, Public Administrator		41,500
Debbi McGinnis, County Collector, year ended February 29,	42,740	
Carolyn Page, County Assessor (2), year ended August 31,		42,188
John Nelson, County Surveyor (3)		

(1) Includes \$720 uniform allowance.

(2) Includes \$688 annual compensation received from the state.

(3) Compensation on a fee basis.

State-Paid Officials:

Vesta Seiner, Circuit Clerk	51,197
John Porter, Associate Circuit Judge	101,090