



# Scott Fitzpatrick

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Missouri State Auditor

Barton County

Report No. 2026-038

April 2026

[auditor.mo.gov](http://auditor.mo.gov)



**Scott Fitzpatrick**  
Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of Barton County

Property Tax System	The County Collector-Treasurer did not timely file the annual settlement or monthly settlements for the year ended February 28, 2025, in violation of state law. Neither the County Clerk nor the County Commission adequately review the financial activities of the County Collector-Treasurer. The County Clerk did not prepare the back tax, land and personal tax, or the railroad and utility tax aggregate abstracts for 2024.
County Collector-Treasurer's Controls and Procedures	The County Collector-Treasurer does not have current written agreements with cities for tax billing and collection services. The County Collector-Treasurer incorrectly calculated county commissions and withheld incorrect percentages for county commissions for taxes collected during the year ended February 28, 2025. The County Collector-Treasurer incorrectly withheld 2.5% and 0.5% commissions on current real estate and personal property taxes instead of the 1.5% and 0.5% allowed by law. As a result, the county collected approximately \$1,300 more than allowed in February 2025, and that amount is owed to various political subdivisions. The County Collector-Treasurer used the incorrect commission rates for the full year, which resulted in additional over collections of commissions for current taxes collected during the year. County Collector-Treasurer's office personnel did not prepare accurate lists of liabilities for the Collector's General Account for the month ended December 31, 2024, and consequently, they did not agree liabilities fully to the reconciled bank balance.
Sheriff's Controls and Procedures	The Sheriff's office has not developed inventory procedures to account for phone cards, nicotine pouches, and electronic cigarettes sold to inmates. The office does not charge and remit sales taxes on commissary sales. The Sheriff's office has not established procedures to follow up on outstanding checks or ensure liabilities are disbursed in the Inmate Money bank account. Office personnel do not prepare a monthly list of liabilities for the Sheriff's general bank account, and consequently, do not agree liabilities to the reconciled bank balance. The Sheriff's office has not established proper receipting controls for receipts deposited into the Sheriff's general account.
Sheriff's Compensation	The County Commission authorized mid-term salary increases to the Sheriff totaling \$29,958 as of December 2024, in violation of constitutional provisions and state law.
County Budget Submission	The County Clerk has not timely submitted certified copies of the 2024 and 2025 county budgets to the State Auditor's Office (SAO) in accordance with state law.
Law Enforcement Sales Tax Fund	The Law Enforcement Sales Tax (LEST) Fund is in poor financial condition and the county allowed the fund to end 2024 with a negative cash balance. The LEST Fund had a deficit cash balance at the end of 2024. In addition, without transfers from the General Revenue Fund, the LEST Fund would have had a large deficit cash balance at the end of 2023 and 2022.

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Electronic Communications Policy	The county has not developed a records management and retention policy that includes electronic communication in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission.
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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.
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In the areas audited, the overall performance of this entity was **Fair**.\*

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

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

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**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

County Commission  
and  
Officeholders of Barton County

We have audited certain operations of Barton County in fulfillment of our duties under Section 29.230, RSMo. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2024. The objectives of our audit were to:

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

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

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

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

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures.

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

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

Scott Fitzpatrick  
State Auditor

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# Barton County Management Advisory Report State Auditor's Findings

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## 1. Property Tax System

Controls and procedures over the property tax system need improvement. The County Collector-Treasurer's office collected property taxes and other receipts totaling approximately \$17 million during the tax year ended February 29, 2024.

### 1.1 Timeliness of settlements

The County Collector-Treasurer did not timely file the annual settlement or monthly settlements for the year ended February 28, 2025, in violation of state law. The County Clerk did not receive the monthly settlements for June 2024 through February 2025 from the County Collector-Treasurer until May 27, 2025. Because the County Collector-Treasurer did not file the settlements timely, the County Commission could not verify the County Collector-Treasurer's accounts.

The County Collector-Treasurer stated she was not able to file monthly settlements timely due to delays in the reconciliation of the additions and abatements listing conducted jointly with the County Clerk, and an August 2024 transition to a new county property tax software; however the Collector-Treasurer participates in reconciliation process with the County Clerk, and the settlement can still be prepared timely and reviewed for accuracy after the reconciliation is complete if necessary. The County Collector-Treasurer cannot prepare the annual settlement until she completes all of the monthly settlements.

Section 139.160, RSMo, requires the County Collector-Treasurer to annually settle with the County Commission the accounts of all money received from taxes and other sources. As of February 4, 2026, the County Collector-Treasurer has not filed the annual settlement for the year ended February 28, 2025.

Section 139.430, RSMo, requires the County Collector-Treasurer to file with the county clerk, before the tenth day of each month, a statement showing the amount of taxes collected by the collector-treasurer for all purposes during the preceding month. The County Collector-Treasurer filed monthly settlements between 16 and 321 days late for the year ended February 28, 2025.

To help ensure the validity of tax book charges, collections, and credits, and for the County Clerk and County Commission to properly verify these accounts, the County Collector-Treasurer must file settlements timely.

### 1.2 Review of activity

Neither the County Clerk nor the County Commission adequately review the financial activities of the County Collector-Treasurer. The County Clerk does not maintain an account book to track all taxes charged to the County Collector-Treasurer. In addition, the County Clerk and the County Commission did not have adequate procedures to verify the accuracy and completeness of the County Collector-Treasurer's monthly and annual settlements for the year ended February 28, 2025.



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The current County Clerk stated she was unaware these reviews were necessary. The County Commissioners stated they were relying on the County Clerk to perform the reviews. Neither the County Clerk nor the County Commissioners have established adequate procedures to verify the accuracy and completeness of the County Collector-Treasurer's monthly and annual settlements.

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

### 1.3 Aggregate abstracts

The County Clerk did not prepare the back tax, land and personal tax, or the railroad and utility tax aggregate abstracts for 2024. The County Clerk indicated the preparation of the abstracts was overlooked during the transition to new property tax software.

Section 137.295, RSMo, requires the County Clerk to prepare these reports and forward them to the Department of Revenue and State Tax Commission upon completion of current and delinquent tax books.

## Recommendations

- 1.1 The County Collector-Treasurer prepare and file annual and monthly settlements in accordance with state law.
- 1.2 The County Clerk maintain an account book with the County Collector-Treasurer in accordance with state law. In addition, the County Clerk and the County Commission should establish procedures to ensure compliance with state law and use the account book to review the accuracy and completeness of the County Collector-Treasurer's annual settlements.
- 1.3 The County Clerk prepare the back tax, land and personal tax, and railroad and utility tax aggregate abstracts and timely file them with the Department of Revenue and State Tax Commission in accordance with state law.

## Auditee's Response

- 1.1 *The County Collector-Treasurer agrees and has implemented the recommendation. Monthly settlements are currently filed timely, and annual settlements will be filed timely going forward. The County*



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*Collector-Treasurer is working with the software developer to file the February 28, 2025, and February 28, 2026, annual settlements and hopes to do so in the near future.*

- 1.2 *The County Clerk and the County Commission agree and are working to implement this recommendation. The County Clerk is working with the County Collector-Treasurer to develop working account books. The County Commission has scheduled monthly meetings with the County Clerk and County Collector-Treasurer to review the account book for accuracy and completeness.*
- 1.3 *The County Clerk agrees with the recommendation and is working with the County Collector-Treasurer to implement this recommendation.*

## **2. County Collector-Treasurer's Controls and Procedures**

Controls and procedures in the County Collector-Treasurer's office need improvement.

### **2.1 Written contracts**

The County Collector-Treasurer does not have current written agreements with cities for tax billing and collection services. The County Collector-Treasurer collected approximately \$734,600 in real property, personal property, and surcharge taxes for the cities of Lamar, Mindenmines, Golden City, and Liberal for the year ended February 28, 2025. The most recent agreements, made in 2018, were entered into by and specified by name the prior County Collector-Treasurer.

The current County Collector-Treasurer stated that she was not aware she is responsible for updating these contracts.

Section 50.332, RSMo, allows county officials, subject to the approval of the county commission, to perform services they normally provide to the county to cities for additional compensation. Section 432.070, RSMo, requires all such contracts to be in writing. Clear, detailed, and timely written contracts are necessary to ensure all parties are aware of the services to be performed and the compensation to be paid for the services.

### **2.2 County commissions**

The County Collector-Treasurer incorrectly calculated county commissions and withheld incorrect percentages for county commissions for current taxes collected during the year ended February 28, 2025. The County Collector-Treasurer collected approximately \$483,800 in county commissions during the year ended February 28, 2025.



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The County Collector-Treasurer incorrectly withheld 2.5% and 0.5% commissions on current real estate and personal property taxes instead of the 1.5% and 0.5% allowed by law. During our review of February 2025 commissions, we noted the County Collector-Treasurer collected commissions of \$4,160 for current real estate and personal property taxes, which resulted in the county collecting approximately \$1,300 more than allowed, and that amount is owed to various political subdivisions.

The County Collector-Treasurer used the incorrect commission rates for the full year, which resulted in additional over collections of commissions for current taxes collected during the year ended February 28, 2025. The County-Collector Treasurer indicated she thought the county was withholding the correct percentages.

Section 54.280.2, RSMo, provides the commission fee structure for the collection of current taxes. It allows a 1.5% commission rate when the total amount of taxes levied is greater than \$13 million, as it is in Barton County. Section 54.320.1, RSMo, allows an additional 0.5% to be collected on behalf of the county for the purpose of mailing statements and receipts on all licenses and all taxes, including current taxes, back taxes, delinquent taxes, and interest collected by the collector-treasurer.

## 2.3 List of liabilities

County Collector-Treasurer's office personnel did not prepare accurate lists of liabilities for the Collector's General Account for the month ended December 31, 2024, and consequently, they did not agree liabilities fully to the reconciled bank balance. The Collector-Treasurer's reconciled account balance showed a negative balance of \$34,132 with no explanation on the reconciliation why there was a negative account balance. After auditors discussed the negative account balance with her, the County Collector-Treasurer indicated there were some system adjustment errors totaling \$34,920 that were not taken into account in her reconciliation. After we brought this to her attention, the County Collector-Treasurer prepared a corrected list of liabilities for the account as of December 31, 2024. The corrected list of liabilities for the Collector's General Account totaled \$8,271,745, which consisted of December collections of taxes and fees and undistributed interest, while the reconciled bank balance totaled \$8,272,533, resulting in an unidentified balance of \$788. The County Collector-Treasurer stated while she attempts to reconcile her bank balance to a list of liabilities each month, she sometimes does not resolve errors or differences in her reconciliation.

Monthly lists of liabilities that are agreed to the reconciled bank balances are necessary to ensure records are in balance, errors are detected and corrected timely, and sufficient cash is available for the payment of all liabilities. Prompt follow up on discrepancies is necessary to resolve errors and ensure money is properly disbursed. Various statutory provisions provide for the disposition of unidentified money.



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## Recommendations

The County Collector-Treasurer:

- 2.1 Work with the County Commission to obtain current written contracts with the cities for which the County Collector-Treasurer is providing tax billing and collection services in accordance with state law.
- 2.2 Recalculate all commissions and correct distributions to the various political subdivisions. The County Collector-Treasurer should also ensure the correct percentage is collected for all commissions including reviewing commission amounts periodically to ensure they are in accordance with state statutes.
- 2.3 Prepare monthly lists of liabilities and reconcile the lists to the available cash balances. Any differences should be promptly investigated and resolved.

## Auditee's Response

- 2.1 *The County Collector-Treasurer agrees and has implemented the recommendation. All contracts are appropriately signed and up-to-date as of September 2025.*
- 2.2 *The Collector-Treasurer is reviewing system configuration with the software provider to ensure that the correct current commissions (1.5% and 0.5%) are applied and that any necessary adjustments are made to distributions for the appropriate entities. The Collector-Treasurer is also implementing an additional review process (internal or external) to ensure all applicable statutes pertaining to the County Collector-Treasurer are consistently applied going forward.*
- 2.3 *The County Collector-Treasurer agrees and has started to implement the recommendation. The County Collector-Treasurer is working with the county's software developer to identify the unknown balance and explore the county's options for future bank reconciliations.*

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## 3. Sheriff's Controls and Procedures

Controls and procedures in the Sheriff's office need improvement. The office collected approximately \$50,700 for civil paper service, bonds, concealed carry weapon permits, commissary sales, trailer inspections, fingerprints, and other miscellaneous receipts during the year ended December 31, 2024. Sales to inmates totaled approximately \$16,000 during the year ended December 31, 2024.

### 3.1 Commissary inventory

The Sheriff's office has not developed inventory procedures to account for phone cards, nicotine pouches, and electronic cigarettes sold to inmates. The Sheriff's office maintains a record to track inmate purchases, but does not



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maintain records of inventory purchased from vendors or inventory items remaining on hand.

The Office Administrator stated the Sheriff's office did not realize the necessity for maintaining records for commissary inventory and reconciling inventory on hand to those records.

Loss, theft, or misuse of the commissary inventory and related money may go undetected without adequate inventory records and procedures. Detailed inventory records are necessary to adequately account for commissary inventory. Comparison of a periodic physical inventory to inventory records is necessary to ensure commissary items and related money are properly recorded and handled.

### 3.2 Commissary sales tax

The Sheriff's office does not charge and remit sales taxes on commissary sales. The Office Administrator indicated the office was not aware of this requirement.

Pursuant to 12 CSR 10-110.955(3)(B), sales by the state of Missouri and its political subdivisions are subject to tax. Section 144.080, RSMo, requires sales tax collections be remitted to the Department of Revenue (DOR) on a monthly, quarterly, or annual basis, depending on the amounts collected. Therefore, the Sheriff's office should be charging and collecting sales tax and remitting it to the DOR.

### 3.3 Inactive inmate account balances

The Sheriff's office has not established procedures to follow up on outstanding checks or ensure liabilities are disbursed in the Inmate Money bank account. This bank account is no longer used by the Sheriff's office since the Sheriff took office in 2021. The balance remaining in this inactive account, as of December 31, 2024, is \$1,600.

As of December 31, 2024, 14 checks, totaling \$200, were outstanding for more than 3 years with issue dates ranging from 2009 to 2022. The Office Administrator indicated the office was not sure how to properly handle old outstanding checks.

The Office Administrator could not identify the remaining balance in the Inmate Money account, totaling \$1,400. She stated this is likely money that was not paid out when inmates were released prior to 2021, when the current Sheriff took office.

Procedures to routinely follow up on and reissue outstanding checks, as appropriate, are necessary to prevent the accumulation of money in the account and to ensure funds are disbursed to the appropriate payees or as otherwise provided by state law. In addition, follow up on inactive accounts is necessary to ensure money is appropriately disbursed to the former inmates



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or as otherwise provided by state law. Section 447.532, RSMo, provides that any funds held by a political subdivision that remain unclaimed for more than 3 years should be turned over to the Missouri State Treasurer's Unclaimed Property Division.

### 3.4 List of liabilities

Sheriff's office personnel do not prepare a monthly list of liabilities for the Sheriff's general bank account, and consequently, do not agree liabilities to the reconciled bank balance. After we brought this to her attention, the Sheriff's Office Administrator prepared a list of liabilities as of December 31, 2024, for the account. The list of liabilities totaled \$2,137, which consisted of December fees and one bond collected, while the reconciled bank balance totaled \$2,552, resulting in an unidentified balance of \$415. The Office Administrator stated she believed the unidentified balance occurred due to stopping the procedure of reconciling the bank account to a list of liabilities several years ago.

Monthly lists of liabilities agreed to the reconciled bank balances are necessary to ensure records are in balance, errors are detected and corrected timely, and sufficient cash is available for the payment of all liabilities. Prompt follow up on discrepancies is necessary to resolve errors and ensure money is properly disbursed. Various statutory provisions provide for the disposition of unidentified money.

### 3.5 Receipting controls

The Sheriff's office has not established proper receipting controls for receipts deposited into the Sheriff's general account.

We reviewed receipt and deposit records for the period October 14, 2024 through October 28, 2024, and found the method of payment was not indicated on the account log for any of the 15 receipts. As a result, the composition of receipts could not be reconciled to the composition of deposits. According to the Sheriff's Office Administrator, the receipt logs were not setup to record the method of payment, and she believed the deposit slips' record of the type of receipt was adequate to identify the method of payment; however, the deposit slip contains no information regarding the method of payment. Without the method of payment indicated on the receipt record, it is unclear whether the composition of the deposit accurately represents all the receipts collected.

Proper receipting includes indicating the method of payment on the receipt record to help with the reconciliation of the composition of receipts to the composition of deposits. Failure to implement adequate receipting and recording procedures increases the risk of loss, theft, or misuse of money received going undetected.

### Similar conditions previously reported

A similar condition to section 3.3 was noted in our prior three audit reports. In addition, similar conditions to sections 3.1 and 3.5 were noted in our prior audit report.



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## Recommendations

The Sheriff:

- 3.1 Maintain accurate commissary transaction records and reconcile these records to inventory purchased and sold.
- 3.2 Contact the DOR for guidance on establishing procedures for charging and collecting sales tax on commissary sales, and ensure future sales tax collections are remitted to the DOR in accordance with state law and regulation.
- 3.3 Establish procedures to routinely investigate outstanding checks. Old outstanding checks should be voided and reissued to payees that can be readily located. In addition, the Sheriff should attempt to return unclaimed balances to the former inmates. If payees cannot be located, the funds should be disposed of in accordance with state law.
- 3.4 Prepare monthly lists of liabilities and reconcile the lists to the available cash balances. Any differences should be promptly investigated and resolved.
- 3.5 Establish receipting controls to ensure the method of payment is indicated on all receipt records and the composition of receipts is reconciled to the composition of deposits.

## Auditee's Response

- 3.1 *The Sheriff agrees and has implemented this recommendation. The Sheriff's Office Administrator has developed records for commissary inventory and the office plans to reconcile these records to inventory purchased and sold.*
- 3.2 *The Sheriff agrees and will work with the County Collector-Treasurer to implement this recommendation.*
- 3.3 *The Sheriff agrees and plans to implement this recommendation. The Sheriff will work to identify unknown balances and will reach out to the State Treasurer for guidance.*
- 3.4 *The Sheriff agrees and has implemented this recommendation.*
- 3.5 *The Sheriff agrees and plans to implement this recommendation. All future receipts will indicate type of payment.*

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## 4. Sheriff's Compensation

The County Commission authorized mid-term salary increases to the Sheriff totaling \$29,958 as of December 2024, in violation of constitutional provisions and state law. The Sheriff took office in 2021 at the salary level approved by the Barton County Salary Commission.



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**Constitution violation**

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

The County Commission did not seek a written legal opinion on these matters. The County Clerk indicated the County Commission thought the county was required to increase the Sheriff's salary due to the change in state statute.

**Improper calculation**

In addition to being unconstitutional, the salary increases given to the Sheriff were not calculated in accordance with state law. As a result, had the Sheriff not been constitutionally prohibited from receiving a salary increase during his term of office, the total salary given between January 1, 2022, and December 31, 2024, was \$20,011 less than the statutory formula indicates.

The County did not maintain documentation of the salary calculation, so the amount paid was not supported. Because the salary increase was greater than \$10,000, the increase would have been granted in 5 annual adjustments had it been constitutional. Had the Sheriff not been constitutionally prohibited from receiving a salary increase during his term of office, the raise given the first year was correctly calculated, but subsequent raises were not the full amount the statutory formula indicates. According to the County Clerk, the miscalculations were unintentional, as the County Commission believed the County Clerk was correctly performing the calculations. Without access to the county's salary calculations, it is unclear why the increases given do not match the statutory formula.

As a cumulative result of these actions, for the year ended December 31, 2024, the Sheriff was paid an annual salary of \$69,510. Given the increases from 2021 through 2024 were unconstitutional, the Sheriff should have received a salary of \$39,552. If the increases had been constitutional, the



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statutory formula indicates a salary of \$82,648, which is \$13,000 more than the actual salary paid.

**Recommendation**

The County Commission ensure the Sheriff's future salary complies with statutory and constitutional provisions and consider various methods for possible recoupment of any midterm salary increases already paid.

**Auditee's Response**

*The County will continue to review and evaluate this recommendation in consultation with the Sheriff and the County's attorney. We will carefully consider the guidance provided and determine the most appropriate course of action for compliance and operational effectiveness.*

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**5. County Budget Submission**

The County Clerk has not timely submitted certified copies of the 2024 and 2025 county budgets to the State Auditor's Office (SAO) in accordance with state law.

Section 50.740.2, RSMo, requires the county clerk to file a certified copy of the budget with the State Auditor within 5 days of approval.

The 2024 budget was approved on January 24, 2024, and the 2025 budget was approved on January 21, 2025. As of February 6, 2026, the County Clerk has not submitted all of the necessary documents to the SAO for the 2024 and 2025 budgets to receive an acknowledgment letter certifying them as received. The County Clerk indicated she had forgotten this requirement.

**Recommendation**

The County Clerk submit the 2024 and 2025 certified copies of the county budget to the State Auditor's Office, and ensure future certified copies of the county budget are submitted to the State Auditor's Office within 5 days of approval as required by state law.

**Auditee's Response**

*The County Clerk agrees with this recommendation and will implement it. The office plans to submit all future budgets timely. The County Clerk is working on submitting the 2024, 2025, and 2026 budgets to the State Auditor's Office.*

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**6. Law Enforcement Sales Tax Fund**

The Law Enforcement Sales Tax (LEST) Fund is in poor financial condition and the county allowed the fund to end 2024 with a negative cash balance. The following table reflects actual receipts, disbursements, and beginning and ending cash balances for the 3 years ended December 31, 2024:



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	Years Ended December 31,		
	2024	2023	2022
Beginning cash balance	\$ 55	44,761	56,669
Receipts	878,368	759,494	804,852
Transfers in:			
From General Revenue Fund	190,707	208,230	120,000
Disbursements	1,076,119	943,622	867,952
Transfers out:			
To Special Road and Bridge Fund	0	8,808	8,808
To General Revenue Fund	0	60,000	60,000
Ending cash balance	\$ (6,988)	55	44,761

Source: This information was obtained from audited financial statements and county accounting records.

The LEST Fund had a deficit cash balance at the end of 2024. In addition, without transfers from the General Revenue Fund, the LEST Fund would have had a large deficit cash balance at the end of 2023 and 2022. The County Clerk stated the deficit cash balance at the end of 2024 was because an end of year transfer had not been made. In addition, the Presiding Commissioner stated that overall, the last few years, the Sheriff's office has experienced increasing costs of insurance, vehicle expenses, and jail operations.

Chapter 50, RSMo, requires a sufficient unencumbered cash balance in county funds to pay disbursements. It is essential the County Commission and Sheriff address the LEST Fund's financial condition in the immediate and long-term future; otherwise, the LEST Fund will continue to be a burden on the General Revenue Fund. Possible options include reducing spending where possible, evaluating management practices to ensure efficient uses of resources, maximizing all sources of revenue, and closely monitoring budgets.

A similar condition was noted in our prior report.

## Recommendation

The County Commission and Sheriff take action to improve the condition of the LEST fund and cease deficit spending in accordance with state law.

## Auditee's Response

*The County Commission agrees with this recommendation and plans to work with the Sheriff to take action to improve the condition of the LEST fund through enhanced reporting requirements, resulting in better internal control. The County Commission will review the options regarding deficit spending and take necessary action to prevent it.*



## 7. Electronic Communications Policy

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

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

Development of a written policy to address the use of electronic communications is necessary to ensure all documentation of official business of the county is retained as required by state law. The County Clerk stated the county believed their existing electronic communication policies were adequate; however, the existing policy does not include provisions about county business occurring on third party platforms.

### Recommendation

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

### Auditee's Response

*The County Commission agrees with this recommendation and has now drafted an Electronic Communications Policy by working with County officials, Stronghold Communications (the County's IT provider), and the Missouri Association of Counties attorney. Plans are for the Commission to adopt the policy within the next two weeks and then host a policy roll-out briefing with office holders and department heads.*

<sup>1</sup> Missouri Secretary of State Records Services Division, *Electronic Communications Records Guidelines for Missouri Government*, May 14, 2019, is available at <<https://www.sos.mo.gov/CMSImages/LocalRecords/CommunicationsGuidelines.pdf>>, accessed February 19, 2026.

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# Barton County

## Organization and Statistical Information

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Barton County is a township-organized, third-class county. The county seat is Lamar. The county's population was 11,637 in 2020, according to the U.S. Census Bureau.

Barton 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 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 30 full-time employees and 10 part-time employees on December 31, 2024. The townships maintain county roads.

### Elected Officials

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

Officeholder	2025	2024
David Johnson, Presiding Commissioner	\$	31,793
Ben Reed, Associate Commissioner		29,629
Jeff Tucker, Associate Commissioner		29,629
Lisa Cunningham, Recorder of Deeds		44,892
Nikki Brand, County Clerk		44,892
Mike Smalley, Prosecuting Attorney		163,400
John Simpson, Sheriff		69,510
Sarah Rutledge, County Coroner		15,118
Julie Hagen, Public Administrator		44,892
Brittanica Born, County Collector-Treasurer year ended March 31,	44,983	
Richard A. Johnson, County Assessor, year ended August 31,		42,725