

Clay County, Missouri

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April 2015

County Clerk of the Commission



Carol McCaslin

Clay County, Missouri Auditor

OUTGOING OFFICE HOLDER AUDIT OF THE ACCOUNTS

Prepared by Chief Deputy Auditor Benjamin Pedersen, MAc

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AUDITOR
CLAY COUNTY, MISSOURI

Carol McCaslin
Clay County Auditor

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April 13, 2015

Clay County Commission
and
Honorable Megan Thompson, Clerk of the Commission
Clay County, Missouri

We have audited the accounts of the Clay County Clerk of the Commission for the year ended December 31, 2014 in accordance with our duties under Section 55.160 RSMo. This letter is to document our conclusions based upon our audit. The objective of our audit was to audit the accounts of the Clerk of the Commission's office.

Our methodology included reviewing financial records, and other pertinent documents; analysis of comparative data obtained from external and/or internal sources and testing selected transactions. We also obtained an understanding of legal provisions that are significant within the context of the audit objective, and we assessed the risk that illegal acts, including fraud, and violations of contract or other legal provisions could occur.

We planned and performed our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides such a basis.

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

For the areas audited, we identified no significant inaccuracies in the accounts of the office of County Clerk of the Commission.

A handwritten signature in blue ink that reads "Carol McCaslin".

Carol McCaslin
Clay County Auditor

Prepared by Chief Deputy Auditor
Benjamin Pedersen, MAC



Office of Clerk of the Commission, Clay County, Missouri Organization and Statistical Information

Organization Information

The Office of Clay County Clerk of the Commission is an elected office as provided in the Revised Missouri Statutes (RSMo) 51.010 with a term of four years (RSMo 51.020).

Sheri Chapman was the Clerk of the Commission during the audit period until her term ended December 31, 2014. Megan Thompson is the current Clerk of the Commission and began her term on January 1, 2015.

Duties

The office of County Clerk of the Commission has various statutory duties, including but not limited to the following:

- Take accurate and complete minutes for the County Commission meetings
- Keep accurate and complete records of all County Commission transactions
- Perform County Commission business in a timely manner
- Issue and collect - liquor, amusement, auctioneer, wrecking & towing, and fireworks license
- Notarize documents
- Manage and maintain records center
- Administrate changes in real estate, personal and business property
- Formulate and settle appeals, value changes, and agreements
- Hold Board of Equalization (BOE) hearings
- Maintain invoicing and purchase order data for all funds
- Consult with Auditor to solve any miscellaneous problems
- Bill railroad and utility companies in Clay County
- Responsible for levies to be certified by the State
- Swearing in of notaries, elected officials and appointed board members
- Figure and disbursement of Flood Control
- Year-end assessed valuations to all taxing entities
- Figure school reports that goes to DESE
- Figure and disbursement of Fines and Interest Breakdown
- Complete 1315A monthly collections to State
- Railroad/Utility Average School Breakdown
- Complete form 40 to State Tax Commission



Office of Clerk of the Commission, Clay County, Missouri Organization and Statistical Information

- Complete form 1313 Uncollected taxes
- Complete form 11 and 11A to State Tax Commission
- Complete Annual Financial Statement of County
- Sur tax breakdown to Collector
- Complete form 1309 Railroad and Utility Aggregate abstract
- Complete form 1310 Railroad and Utility Values/taxes billed
- Responsible for Schedule 13-State assessed for Railroad and Utility
- Swear in Deputies and Board members

Statistical Information

County Clerk of the Commission				
	2014	2013	2012	2011
Revenues	\$ 244,300	\$ 275,025	\$ 240,956	\$ 159,061
Expenses	232,190	239,255	241,400	249,708
Net Revenue over Expense	\$ 12,110	\$ 35,770	\$ (444)	\$ (90,647)
	2014	2013	2012	2011
Wrecking & Towing Licenses	\$ 865	\$ 1,100	\$ 700	\$ -
Amusement Licenses	57,906	93,135	68,310	32,271
Auctioneer Licenses	742	1,092	955	936
Liquor Licenses	128,652	126,743	115,600	113,359
Collector Settlement	51,115	47,869	50,231	6,873
Notary Fees	4,134	4,896	5,104	5,622
Sunshine & Copy Fees	346	190	-	-
Other County Clerk Revenue	540	-	56	-
Total County Clerk Revenues	\$ 244,300	\$ 275,025	\$ 240,956	\$ 159,061





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