

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

Nicole Galloway, CPA

Missouri State Auditor

Greene County

County Commission

Report No. 2021-108

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auditor.mo.gov



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Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the Greene County Commission

Professional Services	The County Commission did not solicit requests for qualifications for legal services costing \$34,968, provided by 2 law firms related to a Missouri Ethics Commission (MEC) complaint, and did not document the reasons for waiving procurement requirements. The County Commission did not enter into contracts with a law firm to handle the MEC complaint or with a bond counsel company related to issuance of debt.
Disbursements	Legal expenses and mileage related to a MEC complaint costing \$25,948 did not have adequate supporting documentation to indicate the reason the payments were made and how they related to county purposes. The county also does not have adequate controls and procedures over conflicts of interest to ensure County Commissioners abstain from voting to approve their own transactions. The County Commission does not ensure compliance with the county's purchasing guide regarding requirements for electronic quotes and requisitions for purchases exceeding \$500, and does not always work with the county's Purchasing department to ensure purchase orders are completed when required. The former Presiding Commissioner ordered 500 drink tumblers and 1,000 frisbees, costing \$6,426, during the last 7 months of 2016 with the printed logo "Greene County Works" that were questionable and/or an unnecessary use of county resources.
Electronic Communication Policy and Use of County Email System	The County Commission has not developed records management and retention policies in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission. The county's email system was used to communicate with various county officials and employees about non-county business including the Invest in Greene County Political Action Committee and the passage of the half-cent general sales tax in violation of county policy and legal guidance.

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

All reports are available on our website: auditor.mo.gov

*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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NICOLE GALLOWAY, CPA

Missouri State Auditor

County Commission
Greene County, Missouri

The State Auditor was requested under Section 50.057, RSMo, to audit Greene County. We have audited certain operations of the Greene County Commission in fulfillment of our duties. The county engaged KPM CPA & Advisors to audit the county's financial statements for the years ended December 31, 2019, and 2018. The scope of our audit included, but was not necessarily limited to, the 3 years ended December 31, 2019. The objectives of our audit were to:

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

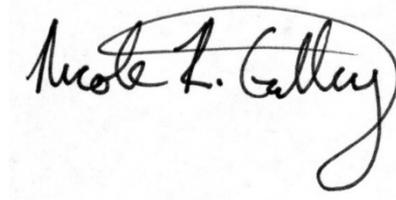
Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county, as well as certain external parties; and testing selected transactions using haphazard and judgmental selection, as appropriate, but the results of our test cannot be projected to the population of all transactions of the County Commission. 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 our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

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

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 the Greene County Commission.

Additional reports, No. 2020-050, *Greene County*, and No. 2021-029, *Greene County Sheriff*, were issued in August 2020 and June 2021, respectively.

A handwritten signature in black ink that reads "Nicole R. Galloway". The signature is written in a cursive style with a large, sweeping loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

Greene County County Commission Management Advisory Report - State Auditor's Findings

1. Professional Services

The County Commission's procedures for selecting legal services related to a Missouri Ethics Commission (MEC) complaint were insufficient. Also, the County Commission did not enter into contracts for some legal services related to the complaint, nor did it enter into contracts for bond counsel services.

The county's purchasing policy provides, "The County Commission may waive the requirement for competitive bids or proposals for professional services which are non-competitive in nature." This policy, however, does not require documentation of reasons for waiving the requirement. Section 432.070, RSMo, requires contracts for political subdivisions to be in writing.

MEC complaints

Various complaints were filed with the MEC related to Greene County and the Invest in Greene County Political Action Committee (PAC).¹ Concerns regarding the PAC included the former Presiding Commissioner's involvement with the PAC. The MEC investigated these complaints and filed 2 Findings of Fact and Conclusions of Law upon the conclusion of its investigation.

One of the Findings of Fact and Conclusions of Law was filed and concluded on April 25, 2018 (MEC v. Greene County, case number 17-0075-I), and addressed issues related to push cards (flyers) purchased by the county to "educate the public on the sales tax ballot issue and the benefits to the community" for the November 7, 2017, election. The push cards were published twice. The second publication disclosure ("Paid for by Greene County Sheriff's Office.") was incorrect and violated Section 130.031.8, RSMo, because the push cards were purchased with a check drawn from the account of Greene County. As a result of this violation, the MEC fined the county \$100.

The other Findings of Fact and Conclusions of Law was filed and concluded on December 17, 2018 (MEC v. Invest in Greene County PAC, Robert Cirtin, and the PAC Treasurer, case numbers 18-0002-I and 18-0004-A). It addressed numerous issues such as Robert Cirtin making expenditures from and depositing contribution checks into PAC accounts when he was not the PAC Treasurer, and the PAC Treasurer failing to timely and accurately file campaign finance disclosure reports.

Many of the concerns identified in the MEC cases involving Greene County, the Invest in Greene County PAC, the PAC Treasurer, and former Presiding Commissioner Cirtin overlap due to the former Presiding Commissioner's

¹ In September 2017, the Invest in Greene County PAC filed a Statement of Committee Organization with the MEC. The PAC was organized to promote a half-cent general sales tax proposed by Greene County to be placed on the ballot in the November 7, 2017, election.



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involvement with both Greene County and the PAC.² According to county records, legal expenses related to the MEC complaint totaled \$34,698.

Legal services procurement

The County Commission did not solicit requests for qualifications (RFQs) for legal services provided by 2 law firms related to the MEC complaint, and the County Commission's open meeting minutes did not mention waiving the requirements for procurement of these professional services.

The county contracted with one of the law firms to provide "Legal counsel and advice concerning Missouri Ethics Complaint" and all 3 County Commissioners signed the contract dated January 25, 2018. The county paid this law firm \$9,014 in April and May 2018. The county also paid \$25,684 in October 2018, for legal expenses of another law firm related to the MEC complaint, including a \$20,284 check to the law firm and a \$5,400 check to the former Presiding Commissioner for reimbursement of legal fees previously paid by the former Presiding Commissioner to the same law firm.

Soliciting proposals for professional services is a good business practice, helps provide a range of possible choices, and allows the county to make better-informed decisions to ensure necessary services are obtained from the best qualified provider after taking expertise, experience, and cost into consideration. Additionally, without documenting reasons for waiving the requirement, the County Commission has not established that it was reasonable to waive the requirements in these instances.

Legal and bond services contracts

The County Commission did not enter into contracts with a law firm to handle the MEC complaint or with a bond counsel company related to issuance of debt.

The County Commission paid and reimbursed legal expenses of \$25,684 in October 2018 (mentioned above) to a law firm, but did not enter into a contract with this firm.

The County Commission also did not enter into a contract with a bond counsel company for the issuance of \$64,470,000 in certificates of participation.³ The county paid the bond counsel company \$146,125 during the year ended December 31, 2018.

² The former Presiding Commissioner's activities with the Invest in Greene County PAC were not part of his official duties as Presiding Commissioner, and therefore, any legal expenses incurred related to the PAC would not be an expense of Greene County.

³ Certificates of participation (COPS) are a method of financing a capital project whereby the local government sells interests in the capital project, leases the project back from the investors, and repays the certificates with the lease payments. After the certificates have been repaid, the local government typically has the option to purchase, at a minimal amount, the capital project it has been leasing. COPS are not required to be approved by county voters.



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It is unclear why the County Commission did not enter into a contract with the law firm and the bond counsel company. It also is not clear why the county made payments and reimbursements for legal expenses to a law firm it had not contracted with when it had already contracted and paid another law firm to provide legal counsel and advice concerning the county's MEC complaint.

Written contracts are necessary to ensure all parties are aware of their duties and responsibilities, no duplication of related services are performed, and to prevent misunderstandings.

Recommendation

The County Commission solicit proposals for professional services and update county policy to require documentation of reasons for waiving the procurement requirement. The County Commission should also enter into written contracts for professional services as required by state law.

Auditee's Response

The exemption from bidding for professional services is derived from the Missouri Supreme Court decision (Hellman v. St. Louis County 302 S.W.2d 911), where the skill and experience of a professional are a vital component to the professional service, such services are not subject to mandatory bidding.

The County Commission will solicit proposals for professional services in the right circumstances and will execute written contracts for the services provided. The County Commission will also update county policy to require documentation of reasons for waiving the procurement requirement.

2. Disbursements

Controls and procedures over disbursements need improvement.

2.1 Legal services and mileage documentation

Legal expenses and mileage related to an MEC complaint did not have adequate supporting documentation to indicate the reasons the payments were made and how they related to county purposes. The county also does not have adequate controls and procedures over conflicts of interest to ensure County Commissioners abstain from voting to approve their own transactions.

On October 23, 2018, 6 months after the conclusion of the MEC's investigation involving the county, Greene County issued a \$20,284 check to the second law firm (see MAR finding number 1) and a \$5,400 check to the former Presiding Commissioner for reimbursement of legal fees previously paid by the former Presiding Commissioner to the same law firm. The following concerns were identified related to these payments and also for a payment to the former Presiding Commissioner for related mileage.

- An invoice dated August 31, 2018, from the law firm was addressed to the former Presiding Commissioner's personal address and not the county's address. This invoice totaled \$25,684, and also indicated the law



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firm had received \$5,400 of "Payments From Robert Cirtin" resulting in a balance of \$20,284.

In addition, a verification of payments received as of August 31, 2018, document indicated the former Presiding Commissioner had personally made 2 payments to the law firm totaling \$5,400 (\$3,000 and \$2,400). This document also had a handwritten note added to it by Greene County personnel indicating, "Outside Attorney expenses paid by Bob Cirtin and requests to be reimbursed."

- The county did not document the reason for paying an invoice addressed to a personal address or for reimbursing the former Presiding Commissioner for legal costs previously paid.
- The invoice and the verification of payments received document both indicated the former Presiding Commissioner approved the county to pay the invoice addressed to his personal address (payment of \$20,284) and the reimbursement to himself for \$5,400, causing the appearance of a conflict of interest.
- The former Presiding Commissioner was paid \$405 in mileage reimbursements on June 18, 2018. The mileage reimbursement request was signed by the Presiding Commissioner; however, there was no signature indicating the request was approved to be paid. Of the \$405 reimbursed, \$264 pertained to 3 trips to Jefferson City related to MEC legal services. The former Presiding Commissioner's mileage reimbursement form dated February 13, 2018, and the law firm's invoice indicated the former Presiding Commissioner traveled to Jefferson City on January 24, 2018, February 7, 2018, and February 16, 2018, to meet with representatives of this law firm related to a MEC complaint.

The county did not document the reason why, or county purpose for, paying and reimbursing costs for an invoice addressed to the former Presiding Commissioner's personal address. It is also questionable why the former Presiding Commissioner was allowed to approve payments for legal costs from an invoice that was addressed to him personally and sent to his personal address. In addition, it is unclear why the mileage expense reimbursement paid did not have an approval signature. We requested county officials provide an explanation of the MEC cases for which these legal costs pertained, and the County Auditor and former Presiding Commissioner indicated these legal costs related to the MEC v. Greene County, case number 17-0075-I.

To ensure county disbursements and reimbursement requests are reasonable and represent valid disbursements, an independent approval of disbursements should be made, including documenting how payments and reimbursements



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relate to county purposes for any invoices addressed to a personal address instead of the county.

Elected officials serve in a fiduciary capacity. Personal interest in business matters of the county could create the appearance of conflicts of interest. To avoid the appearance of a conflict of interest, the former Presiding Commissioner should have abstained from approving payments of invoices addressed to himself at his personal address and reimbursements to himself for legal expenses.

2.2 Purchasing procedures

The County Commission does not ensure compliance with the county's purchasing guide regarding requirements for electronic quotes and requisitions for purchases exceeding \$500. Also, the County Commission does not always work with the county's Purchasing department to ensure purchase orders are completed when required by the purchasing guide. We tested 26 payment transactions totaling \$66,708 using judgmental selection from a population of payment transactions totaling approximately \$7.8 million during 2018, 2017, and 2016, primarily related to the County Commission and the Sheriff's office.

For 24 disbursements reviewed (each exceeding \$500), documentation was not provided to indicate requisitions and purchase orders were completed as required for 16 disbursements (67 percent). These disbursements included payments for legal and consulting services, tumblers, frisbees, printing costs of push cards (flyers), legal notices, and Chamber of Commerce membership fees.

For 10 of the 10 disbursements reviewed exceeding \$500 but less than \$6,000, documentation was not provided to indicate electronic quotes had been obtained. These disbursements were for consulting services, tumblers, frisbees, printing costs of push cards (flyers), micro-filming equipment, canopies, and signs.

The purchasing guide for Greene County indicates the Purchasing department is responsible for the centralized coordination of county purchasing; the procurement of supplies, equipment, services; and the construction for all county departments. For purchases that exceed \$500, but are less than \$6,000, 3 electronic quotes are to be obtained and a requisition completed by the county office or department requesting the purchase. The Purchasing department and the County Auditor are required to review the requisition completed by the county office or department requesting the purchase. It is unclear why the County Commission did not follow its policies and procedures related to obtaining electronic quotes, preparing requisitions, and verifying that purchase orders were completed for these transactions.



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To reduce the risk of loss, theft, or misuse of funds and ensure compliance with county policies, the County Commission should obtain electronic quotes and prepare requisitions when required by the county's purchasing guide, and work with the county's Purchasing department to verify that purchase orders are completed when required.

2.3 Questionable disbursements

The former Presiding Commissioner ordered 500 drink tumblers and 1,000 frisbees, costing \$6,426, during the last 7 months of 2016 with the printed logo "Greene County Works" that were questionable and/or an unnecessary use of county resources. The County Auditor indicated the drink tumblers were sold to county employees and the frisbees were provided to children in the community during County Commission visits to grade schools. However, the County Commission did not account for the number of tumblers sold or the number of frisbees given away and the amount still on hand. In addition, the tumblers were purchased from the General Fund, County Commission department; however, the proceeds from the sale of the tumblers were placed in the County Employee Appreciation Fund and were not tracked.

Public funds should be spent only on items necessary and beneficial to the county. County residents have placed a fiduciary trust in their public officials to spend county revenues in a prudent and necessary manner.

Recommendations

The County Commission:

- 2.1 Ensure adequate supporting documentation is maintained (including documenting how payments and reimbursements relate to county purposes), and avoid potential conflicts of interest by establishing policies and procedures requiring the County Commissioners to abstain from voting to approve their own transactions.
- 2.2 Obtain electronic quotes and prepare requisitions when required by the county's purchasing guide and work with the county's Purchasing department to verify that purchase orders are completed when required.
- 2.3 Ensure all disbursements are necessary and prudent uses of public funds.

Auditee's Response

- 2.1 *The County Commission will insist that adequate supporting documentation is maintained and will provide for abstention where there is a potential conflict of interest.*
- 2.2 *The County Commission will insist that the county's purchasing guide is followed to include electronic quotes and requisitions, as well as verifying that purchase orders are completed when required.*



2.3 *The County Commission reassessed in January 2019 what is considered a prudent expenditure of public funds as those spent only on items necessary and beneficial to the county. The County Commission also established a fund in December 2020 under the Community Foundation of the Ozarks to support employee initiatives. Community Foundations are established across the United States as public nonprofit foundations serving the needs of the community. There are seven foundations in Missouri and the Ozarks Foundation serves 58 counties.*

3. Electronic Communication Policy and Use of County Email System

The county's electronic communication policy needs improvement, and the county's email system was used to communicate non-county business and political activities in violation of county policy and legal guidance, with one of the communications demonstrating steps taken to avoid holding an open public meeting.

3.1 Electronic communication policy

The County Commission has not developed records management and retention policies 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.

Once an elected official or employee leaves county appointment or employment, the person's email account is deleted from the system and the email messages are not retained in the county's archived email records. In addition, the county has not adopted a policy to address the retention of messages sent by text and other third party platforms, such as personal email accounts and personal devices, when they represent official business of the county as set forth in the guidance.

Section 109.210(5), RSMo, defines a public record as "document, book, paper, photograph, map, sound recording or other material, regardless of physical form or characteristics, made or received pursuant to law or in connection with the transaction of official business." Section 109.270, RSMo, provides that all records made or received by an official in the course of the official's 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



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managing electronic communications records can be found on the Secretary of State's website.⁴

To ensure compliance with state law, the County Commission should develop written policies to address the use of personal email, social media and message accounts, and management and retention of electronic communications.

3.2 Use of county email system

The county's email system was used to communicate with various county officials and employees about non-county business including the Invest in Greene County PAC and the passage of the half-cent general sales tax in violation of county policy and legal guidance.

Section 15-6: Use of Computer and Business Equipment, of the county's personnel policy manual states, "All electronic and telephonic communication systems and all communications and information transmitted by, received from, or stored in these systems are the property of Greene County and are used solely for job-related purposes. Sunshine Law requests can also include messages sent via the county's E-mail system. The use of any software and business equipment, including, but not limited to, computers, the county's E-mail system, the Internet, facsimiles and copy machines is for county business only. Commercial messages, employee solicitations, or messages of a religious or political nature are not to be distributed using county E-mail."

In addition, the county's legal counsel provided a legal opinion on September 7, 2017, indicating, "the limitations placed on state employees engaged in political activities should be followed by county employees. . . ." and referenced Section 36.157, RSMo, in the legal opinion. Section 36.157 (1) and (3), RSMo, indicates an employee may not engage in political activity while on duty or by utilizing state resources or facilities.

The former Presiding Commissioner sent emails to county officials and employees that did not comply with county policy or this legal guidance. In addition, one of the emails contained communications demonstrating steps taken to avoid holding an open public meeting. A timeline of these county email communication events are documented below:

- On Friday, September 15, 2017, at 7:25 p.m. the former Presiding Commissioner emailed a group of 25 Greene County elected officials

⁴Missouri 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 August 30, 2021.



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(excluding 1 County Commissioner) and employees using the county's email system indicating, "Friends: If we have a meeting with two or more commissioners present we would have to post it as an open meeting. This would NOT be a good idea because we cannot run the risk of media attending. We can't have our sausage making appear in the News Leader."

This same email also indicated the creation of a PAC committee as follows: "I am creating the PAC committee this weekend. This will allow us to begin raising money. We will ALL be involved in raising money. For those of you who have not done this before, we will teach you how." and "But obviously, as those of us who have been involved in campaigns know, people who are NOT supporting the tax will NOT be on the campaign committee or involved in any way. That's just common sense. Additionally, it is IMPERATIVE that we not share campaign strategy with anyone who is not supporting the tax."

- On Sunday, October 15, 2017, at 7:33 p.m. the former Presiding Commissioner emailed all Greene County employees and juvenile employees using the county's email system to communicate about political activities as follows: "Colleagues: For those of you who want to volunteer for the door-to-door tax campaign please keep the following dates open. We will be leaving literature at specific addresses and don't worry, we will train you on what to do.

Saturday, October 28
Saturday, November 4

Please send me an email indicating your desire to volunteer so I will know how many people we will have working. More details will follow."

- On Friday, October 20, 2017, at 2 p.m., the former Presiding Commissioner again emailed all Greene County employees and juvenile employees using the county email system to communicate about political activities: "Friends: PLEASE DO NOT FEEL COMPELLED TO DO THIS BECAUSE I KNOW IT IS EXTREMELY SHORT NOTICE. This afternoon I am receiving some data on precinct door-to-door walking lists for our tax initiative. I did not realize we would have it this soon. Therefore, for anyone available we will be walking neighborhoods starting tomorrow. We will meet at the parking lot just north of Krispy Kreme Doughnuts on South Campbell tomorrow, (Saturday), at 9:30 a.m. PLEASE do feel pressured to do this because I know that many people already have made weekend plans. If you are able to join us, please reply to this email so I will know how many are coming."
- On Wednesday, October 25, 2017, at 2:51 p.m. the former Presiding Commissioner emailed the former Director of Communications and



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Public Engagement using the county's email system to communicate about political activities: ". . . Also, can you call the news leader and get a cost of a 1/4 and 1/2 page ad in order to post the actual order for a Sunday edition?" The former Director of Communications and Public Engagement replied at 2:53 p.m., "For the News-Leader ad, is this an ad paid for by Greene County?" The former Presiding Commissioner replied at 5:51:43 p.m., "The ad would be paid for by the PAC." The former Director of Communications and Public Engagement replied at 5:52 p.m., "I cannot work for the PAC in any capacity in my official role as a county employee." The former Presiding Commissioner replied at 6:02:54 p.m., "You can do it on your own time such as lunch break, vacation, etc." The former Director of Communications and Public Engagement replied at 6:15 p.m., "Bob, You're using County resources to give me an order as my boss to work on behalf of the PAC. Is this not a clear violation of the ethical guidelines set forth by the Ethic Commission? I would be calling the newspaper about a specific ad size and date using my name to do so and then an ad on behalf of the PAC will appear at that size and date. I think a news reporter and the Ethics Commission could easily put that together and then my career and reputation would be at risk."

On September 14, 2021, the former Presiding Commissioner indicated he was not aware of the county policy related to use of computer and business equipment. He also indicated he was not aware of the 2017 legal opinion provided by the county's legal counsel at the time, and he did not believe a County Commissioner was an employee in the context of the legal opinion.

These communications demonstrate the inappropriate use of county's email system for non-business related and political activities in violation of county policy and legal guidance.

Recommendations

The County Commission:

- 3.1 Develop written records management and retention policies to address electronic communications management and retention to comply with the Missouri Secretary of State Records Services Division Electronic Communications Guidelines.
- 3.2 Ensure the county's email system is used in compliance with county policy and legal guidance.

Auditee's Response

- 3.1 *The County Commission currently has an electronic communication records management policy that does not address retention. The county will review and update this policy guided by the Secretary of State's guidelines.*
- 3.2 *The County Commission will insist that the email system is used in compliance with county policy.*

Greene County County Commission Organization and Statistical Information

Greene County's government is composed of a three-member county commission and separate elected officials performing various tasks.

The county commissioners serve 4-year terms, and mainly have 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. The County Commissioners at December 31, 2019, are identified below.

Bob Dixon, Presiding Commissioner
Harold Bengsch, Associate Commissioner
John Christopher Russell, Associate Commissioner

Bob Dixon replaced Bob Cirtin in January 2019, Rusty MacLachlan replaced Harold Bengsch in January 2021, and John Christopher Russell replaced Lincoln Hough in January 2019.

Other Information

In November 2017, voters approved a 1/2 cent sales tax for the purpose of general revenue. The county issued \$64,470,000 in Certificates of Participation (COPS) in September 2018 to provide funding for several capital projects including an expansion of the Greene County Justice Center, renovations to the Judicial Courts Facility, and a new Operations Center to house the Building Operations and General Services departments. The new sales tax revenues, which are accounted for in the General Revenue II Fund, are used to make the payments on the COPS. The COPS are scheduled to be paid off in 2038. The remaining principal and interest due at December 31, 2019, was \$61,350,000 and \$26,356,875, respectively.