

THE COUNTY COMMISSION  
OF  
STONE COUNTY, MISSOURI

April 18, 2019

STATE OF MISSOURI |  
COUNTY OF STONE |

Be it remembered that a session of the County Commission of Stone County was held in the courthouse at Galena, on April 18, 2019. Those in attendance today were Presiding Commissioner Mark Maples, Southern Commissioner Hank Smythe and Northern Commissioner Wayne Blades.

**Morning Session:**

**9:00 AM – 11:00 AM**

Commission Work Session – General Discussion with no decisions.

**11:00 AM**

Presiding Commissioner Mark Maples opened the meeting with the pledge of allegiance to the flag. Those present for this meeting today are as follows: Cindy Elmore, County Clerk; County Counsel William McCullah; Denise Dickens, Commission Administrative Assistant and Tena Foster, Stone County Clerk's office.

**Approval of Commission Minutes**

The matter to approve the minutes for Stone County Commission meeting dated April 16, 2019 was brought to decision by a roll call vote: Smythe – yes; Maples – yes; Blades – yes. Minutes ordered approved.

**Schedule of Bills - 1**

Presiding Commissioner Mark Maples presented a schedule of bills that have been submitted to him from the County Clerk's office in the amount of \$15,726.78. This matter to accept the bills for payment was brought to decision by a roll call vote: Smythe – yes; Maples – yes; Blades - yes. Order to pay carried.

**Schedule of Bills - 2**

Presiding Commissioner Mark Maples presented a schedule of bills that have been submitted to him from the County Clerk's office in the amount of \$7,922.98. This matter to accept the bills for payment was brought to decision by a roll call vote: Smythe – yes; Maples – yes; Blades - yes. Order to pay carried.

## Approve & Sign Amended Risk Assessment Policy, Accounting Policies, and Internal Control Procedures.

County Counsel William McCullah came before the Commission stating that, on May 29, 2018 the Commission discussed changes made to the risk assessment, accounting policies and the internal control procedures manual. Changes made were: renaming the policy to Risk Assessment, Accounting Policies and Internal Control Procedures, adding and removing information from page 5, 5.1 Fee Income and page 8, rewording some information in 9.1 risk Management Committee. The matter to approve and sign the changes was brought to decision by a roll call vote: Smythe – yes; Maples – yes; Blades – yes. Matter approved. Changes made and signed.

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I. The County Clerk's Office will input time sheet information into the computer for payment and accrual of benefits.

J. Once all payroll information is complete, the County Clerk's Office will submit the direct deposit information to the Treasurer's office for electronic banking.

K. The deadline for the County Clerk's Office to submit the direct deposit transaction is Wednesday at Noon.

L. A paper payroll record is printed for each employee for each transaction. These records are scanned of the Server and filed by pay cycle in a locked cabinet in The County Clerk's Office.

M. The County Clerk's Office will post payments to the general ledger. Payroll is backed up to the server after each cycle.

N. If applicable, the Offholder will submit requests to the appropriate agency for reimbursement.

5.0 RECEIPTS

5.1 Fee Income

Fee income for all departments shall be receipted and deposited on a daily basis. These funds shall be kept for safeguarding in a lockable drawer until the end of the day, and shall be deposited at the end of the day. All monies collected will be turned over on a monthly basis to the County Treasurer, to be receipted into the County's general ledger.

5.2 Receipts and Deposits

A. The County Treasurer shall issue a receipt for monies collected on behalf of Stone County from any source. The County Treasurer inputs all receipts into the general ledger.

B. The County Treasurer has sole authority for making deposits of monies into the various funds held on the County's behalf.

6.0 GENERAL LEDGER

6.1 General Ledger

A. Monthly, the County Treasurer reconciles all bank accounts, and all funds to bank statements.

B. Monthly – at the monthly meeting of Elected Officials and Department Heads - each Offholder is provided with a copy of their office's General Ledger Report. The report contains:

- Income received (including grant income)
- Annual budgeted amount
- Expenditures (including grant expenses)
- The budgeted amount remaining

8.0 FINANCIAL STATEMENTS

8.1 Financial Statements

A. The County Treasurer settles accounts with the County Commission semi-annually as provided in Section 54.150 RSMo.

B. The County Commission complies and publicly publishes an Annual Financial Statement in accordance with Sections 59.800 RSMo. through 59.820 RSMo.

- The financial statement is prepared by an individual designated by the County Commission.
- The preparer reviews the final document for accuracy by comparing the document to the general ledger and annual budget document.
- The final document is submitted to the County Commission for review and approval.
- The County Commission shall seek bids for the publication of the document. The successful bidder will receive production of a tabloid insert, to be published in both newspapers of general circulation located within the County.
- The County Commission will provide a copy of the newspaper publication along with an affidavit of publication to be filed with the Missouri State Auditor's Office.
- The financial statement is reviewed by the auditor during the county audit.

9.0 RISK MANAGEMENT COMMITTEE

9.1 Risk Management Committee

This committee will serve on a continuing basis to review current controls and procedures, as well as develop and recommend controls as may be identified in the future to help ensure reliability of financial reporting, effectiveness and efficiency of operations and compliance with applicable laws and regulations. The committee consists of: County Commissioners, County Clerk, Treasurer, Collector, Sheriff, Recorder of Deeds, Assessor, Public Administrator, Prosecuting Attorney, and Coroner.

the County, much of the day-to-day operation of the control system is delegated to the County Elected Official, under the leadership of the Commission.




County Clerk The County Clerk is primarily responsible for the internal control structure since the accounting and finance areas of the County are under this position's leadership. The County Clerk should be able to convey the completeness, accuracy, validity, and maintenance of the system of internal control over financial reporting since all three of the COSO primary objectives fall mostly under the County Clerk's purview.



All other personnel The internal control system is only as effective as the employees throughout the County that must comply with it. Employees throughout the organization should understand their role in internal control and the importance of supporting the system through their own actions and encouraging respect of the system by their colleagues throughout the County.

Employees are made aware, through policy, of the expectations and requirements regarding ethical behavior as well as potential consequences of misbehavior.

The Commission takes an active role in the overall operation of the County. County Elected Officials are active in reviewing monthly financial reports, are apprised of various situations within the County and makes recommendations on all contracts/agreements/compensation and overall operations of the County. Additionally, the Commission reviews policy and reviews the departments and programs of the County. The County's philosophy and operating style tends to be of a conservative nature since the County is entrusted with taxpayer money. As a result, decisions are examined and evaluated to ensure that they are in the best interest of the County. The County has also been able to retain competent personnel within its management which has allowed for the consistency of implementing county approved purchasing and accounting procedures. The County also implements an attitude of collaboration while engaging the staff, and the community. To help ensure the timeliness of information open public meetings are held twice weekly for Commission action items.

The Stone County Commission adopted this policy on at a meeting held on May 29 2018, but the signed copy of the Order was misplaced. On April 18 2019, The Commission readopts the policy and the May 29 2018 changes.

  
 Mark S. Adams, Presiding Commissioner  
  
 Hank Smythe, Commissioner  
  
 Wayne Blades, Commissioner

Attest:  
  
 Cindy Elmore, County Clerk  


## Discuss CLEO Agreement Revisions

Council of Local Elected Officials (CLEO) revised agreement. Roll call to approve the revised agreement was brought to decision by a roll call vote: Smythe – yes; Maples – yes; Blades - yes. Matter Carried.

## Approve Promulgation for Emergency Operation Plan

County Clerk, Cindy Elmore spoke on behalf of Tom Martin Emergency Management to approve Promulgation for Emergency Operation Plan.

Section I: Basic Plan		
Promulgation		
WHEREAS, all citizens and property within Stone County are at risk to a wide range of natural, technological, and man-made disasters; and		
WHEREAS, this Emergency Operations Plan is needed to coordinate the response of emergency personnel and supporting services of all county and municipal agencies in the event of an emergency or disaster and during the aftermath thereof; and		
WHEREAS, this plan will provide a framework for the departments of each jurisdiction, city, town, village, community, and the county to plan and perform their respective emergency functions during a disaster or national emergency. Tasked organizations within the plan have the responsibility to prepare and maintain standard operating procedures and commit to the training and exercises required to support this plan. Under the direction of Stone County Office of Emergency Management this plan will be revised and updated as required. All recipients are responsible to submit to Stone County Office of Emergency Management any changes that might result in its improvement or increase its usefulness.		
WHEREAS, in accordance with the Homeland Security Presidential Directive 5, all agencies, departments, and organizations having responsibilities delineated in this Emergency Operations Plan will use the National Incident Management System. This system will allow proper coordination between local, state, and federal organizations. The Incident Command System as a part of the National Incident Management System will enable effective and efficient incident management by integrating a combination of facilities, equipment, personnel, procedures, and communications operating with a common organizational structure. All on-scene management of incidents will be conducted using the Incident Command System.		
This plan is promulgated as the Stone County Emergency Operations Plan and when used properly and updated annually can assist local government officials in responding to and recovering from the effects of natural, technological, and man-made disasters. This plan and its provisions will become official when it has been signed and dated below by the concurring government officials.		
Approved By: Mark Maples	Title: Presiding Commissioner Stone County	Date: 4-16-19
Approved By: Hank Smythe	Title: Commissioner, Southern District Stone County	Date: 4-16-19
Approved By: Wayne Blades	Title: Commissioner, Northern District Stone County	Date: 4-16-19
Approved By: Tom Martin	Title: Emergency Management Director Stone County	Date: 4-16-19
Attest: Cindy Elmore	Title: County Clerk Stone County	Date: 4-16-19

Emergency Operations Plan  
Promulgation Statement

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Stone County, Missouri

## Road & Bridge Cancelled due to Good Friday Holiday

### Announcements:

Thursday April 18, 2019 Southern Commissioner Hank Smythe and Northern Commissioner Wayne Blades will attend the DARE Graduation at Abesville School.

Friday April 19, 2019, at 8:30 AM the County Commissioners will attend the Legislative Affairs meeting at the Branson Chamber of Commerce, Branson, Mo.

Friday April 19, 2019, at 11:00 AM the County Commissioners will attend the Ozarks Environmental Service Luncheon, Kimberling City.

Friday, the Stone County Courthouse will be closed in observance of Good Friday Holiday.

Wednesday April 17, 2019 Presiding Commissioner Mark Maples attended the SW Mo. County Commissioners meeting in Hermitage.

Presiding Commissioner Mark Maples will attend the 2nd Annual Chilingo on Friday, April 19, from 5-8 in Kimberling City.

Monday evening, Northern Commissioner Wayne Blades will be attending the Community Forum at the Crane Library.

**Discussion:**

Denise Dickens, Commission Administrative Assistant came before the Commission to discuss N-Form surveying water lines and if the County needs it recorded. The Commission agreed that it should be recorded and the County will pay the fees.

Also, Corp of Engineers has sent Denise a nationwide permit for disaster: 4317 PW152 and 4238 PW 976, which was needed for SEMA/FEMA so the County can receive money back.

**Public Time:**

Time was extended to anyone who wanted to speak to the commission at this time.

**Adjournment:**

The adjournment of the Stone County Commission meeting was brought to decision by roll call vote: Smythe – yes; Maples – yes; Blades– yes. Meeting adjourned at 10:28 AM