



County of **GREENE** State of Missouri

GREENE COUNTY COURTHOUSE

SPRINGFIELD MO, 65802

OFFICE OF  
CINDY S. STEIN, CPA  
Auditor

October 20, 2013

The following documents were requested and provided to Mr. Christopher Cross:

Financial audits for Commissary, Property & Civil for the years ended 2013, 2014, 2015

Grant reconciling worksheets for the years 2013, 2014, 2015

Audit report regarding theft, dated 12/29/11

Audit report regarding Kiosk testing, dated 3/23/12

Audit report regarding FLSA, dated 2/9/12

Independent Audit letter, dated 6/20/12

Christopher Cross  
Christopher Cross

10/20/16  
Date



*County of* **GREENE** *State of Missouri*

GREENE COUNTY COURTHOUSE  
SPRINGFIELD, MO. 65802  
(417) 868-4120

OFFICE OF  
**CINDY S. STEIN, CPA**  
AUDITOR

December 29, 2011

Sheriff Jim Arnott  
Greene County Missouri Sheriff  
Springfield, Missouri

The Greene County Auditor's Office has performed services to assist the Greene County Sheriff in investigating theft from and reconciling of the balance of the Bank of America Inmate Trust Fund account.

Our work was limited in scope and was not intended to be a complete review of all transactions, operations, and procedures. Therefore, our work would not necessarily disclose all improprieties or errors. The Sheriff's Office is responsible for the design and implementation of programs and controls to prevent and detect fraud.

We have relied on information provided by the Sheriff's Office and reporting available from the Criminal Justice Information System. Additional information may come to light that would require this report to be amended.

This report is solely for the use of the Sheriff and should not be used by any other party. Should you require additional assistance or have questions, please contact us.

Sincerely,

Cindy S. Stein  
Auditor of Greene County

CSS:jp

**Greene County, Missouri Sheriff's Office**  
**December 29, 2011**

Sheriff Arnott:

The Greene County Sheriff requested assistance in reconciling the Bank of America Inmate Trust Fund account following the resignation of Dorene Stahl, Jail accounting clerk. The scope of our work was limited to reconciling the bank account for the months August 2010 through December 29, 2011, summarizing fraudulent transactions that occurred in the account, and analyzing data compiled from the reconciliations and supporting CJIS reporting. Our assumption was that total credits reflected on the monthly bank statements represented accurate deposits, with the exception of reversals of fraudulent draws. Cancelled checks were sorted and viewed individually for signature, endorsement, and validity. Our office used the existing two electronic reconciliation templates, provided by the Sheriff's Office, for all months except November and December 2011. The November and December electronic files combine the two.

Captain Kenneth Clayton, Corporal William Carroll, and Christine Vinson all exhibit a growing knowledge of the Inmate accounting process and express a desire to become more skilled in that area. In a matter of a few weeks after Dorene's resignation, we have witnessed a remarkable improvement in organization, procedures, and communication.

**Our audit found the following:**

1. The bank balance increased every month (not including fraudulent withdrawals), indicating inaccuracy of reports used for payment of fees.
2. Fraudulent electronic withdrawals totaling \$263,869.24, occurring March 2010 through October 2011, were found. The total was verified with Sergeant Jon Poulson, Criminal Investigations Division.
3. Fraudulent checks totaling \$4,557.02, occurring April 2011 through November 2011, were found. Information was forwarded to Sergeant Jon Poulson to include in his investigation.
4. Reimbursements issued through Bank of America for fraudulent charges, as of December 29, 2011, total \$77,404.39. The individual reconciliation for the reimbursements is still in progress.
5. A returned check, in the amount of \$50.00, written by Dorene Stahl, was discovered by Jail personnel. According to Jail personnel, two additional checks, written by Dorene, are being held in Sheriff's safe.
6. A check in the amount of \$48.00, issued to Dorene Stahl by Bay Valley Foods, was discovered in a file cabinet, uncashed. Captain Ken Clayton indicated he is following up with Jail vendors to determine if other checks were issued in Dorene's name and, if so, whether they were deposited with the Greene County Treasurer.
7. Identified over \$9,000 in fraudulent electronic withdrawals by "Josiana/Josie Stahl".
8. Identified inmate named Brent Stahl, arrest # 1100711715.
9. Numerous recording errors were found in the check register report consisting of incorrect check numbers and missing checks.
10. Calculated bank balance, as of December 29, 2011, was negative \$5,443.51. This balance should increase, to the positive, as more fraudulent charges are reimbursed to the account.

**Greene County, Missouri Sheriff's Office**  
**December 29, 2011**

**Recommendations:**

1. Continue using existing bank account until fraud investigation is complete and all monies determined to be refunded are received.
2. Analyze outstanding checks and determine amount, if any, that can be written off.
3. Immediate training of Jail personnel in preparation of bank reconciliation.
4. Cooperative analysis of Jail accounting processes, procedures, and reporting, to be conducted by Janet Price, Auditor's Office, and Christine Vinson, Jail Accounts Payable Coordinator.