Sales Tax Rollback

The County Clerk takes full responsibility for the finding in section 10. Sales Tax Rollback of the audit. The County Commission and I were unaware that this was a duty of the County Clerk during 2023 and 2024. I have calculated the rollback in 2025 and 2026 after I was made aware of this duty and will continue to do this going forward.

As we were waiting for the final audit to be released, no reconciliation was able to be done for 2026, however this will be reconciled starting in 2027 and possibly beyond. Under the direction of the State Auditor, I will discuss with the County Commission prior to the 2027 sales tax rollback how they would like me to proceed. The timeline for FULL reimbursement of the $108,000 in the finding will be decided based on these meetings.

If you have any questions regarding this finding, please reach out to me at jerrid.richards@coopercountymo.gov or 660-882-2114. I am committed to transparency and answering any questions or concerns.

Jerrid Richards

Cooper County Clerk