

Proposed Revised Road and Bridge Court Order Process

August 14, 2025

The current process for determining the distribution of CART and Road and Bridge Sales tax funds is:

1. The County Treasurer receives the funds from the State
2. The County Treasurer enters the funds into the accounting system
3. The County Treasurer prepares the Court Order
4. The County Treasurer acquires certification from the County Clerk
5. The Commission enters it into the record
6. The County Treasurer executes the disbursement of funds

While efficient, this process does not allow for adequate oversight. Our external auditors have recommended further segregation of duties following a change in office for the County Treasurer.

The proposed new process is:

1. Once the deposits are received from the State, the County Treasurer forwards the notice of deposit from the State to the County Auditor
2. The County Treasurer records the deposit from the State into the accounting system
3. The County Auditor forwards the notices of deposit to the Highway Administrator
4. The Highway Administrator prepares the Order based on the amount received from the State
5. The Highway Administrator acquires certification from the County Clerk
6. The County Clerk retains the certified copy and provides it to the County Commission for announcement and signatures at the following meeting
7. The Commission enters it into the record and sends it to Treasurer
8. The County Treasurer executes the disbursement of funds based on the Court Order
9. The County Auditor verifies deposits and disbursements throughout the process

This process will not only ease some of the burden on the County Treasurer's office but allow for increased checks and balances throughout the process – providing an additional check to ensure that the amount received, the amount posted, and the amount disbursed are all verifiable and traceable.

In addition to the process change, those of us involved in this process are requesting that the name "Certified Court Order" be updated to "Certified Commission Order". County Commissions in Missouri have not been called "courts" since the 1940s. We feel that the name change would offer clarity as to which office has issued the order and where the authority to disburse the funds lies. Ms. Beadles has reached out to the county counselor, and he did not indicate any concerns with the proposed name change.