

Administration Building  
1 Courthouse Square  
Liberty, Missouri 64068

Phone: (816) 407-3592  
Fax: (816) 407-3591



**COUNTY AUDITOR  
CLAY COUNTY, MISSOURI**

**Vic Hurlbert, CPA**  
*Clay County Auditor*

*President of the Missouri Association  
of County Auditors*

vhurlbert@claycogov.com

To the Clay County Commission:

July 2, 2007

We are unable to provide the monthly county financial report as of June 30, 2007 due to the outsourcing of payroll. The company responsible for processing payroll and related items has not provided in electronic format an accurate payroll journal entry for the months of April, May and June, 2007 for preparation of the monthly commission report as of June 30, 2007. It is estimated that approximately **\$6,387,940.61** of payroll expense has not been booked into the Clay County financial system because of the outsourcing of payroll.