



## OFFICE OF THE COUNTY EXECUTIVE

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JACKSON COUNTY COURTHOUSE

415 EAST 12TH STREET  
KANSAS CITY, MISSOURI 64106



### EXECUTIVE ORDER NO. 25-23

**TO: MEMBERS OF THE LEGISLATURE  
CLERK OF THE LEGISLATURE**

**FROM: KAY BARNES  
JACKSON COUNTY EXECUTIVE**

**DATE: OCTOBER 10, 2025**

**RE: RESCIND EXECUTIVE ORDER 25-20**

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OCT 10 2025

MARY JO SPINO  
COUNTY CLERK

mm ✓  
11:30 am

I hereby rescind Executive Order 25-20, dated October 7, 2025, appointing Ms. Cheryl Colter Director of Finance.

10.10.2025  
Date

Kay Barnes  
Kay Barnes, County Executive



**CHERYL L. COLTER**

Certified Public Accountant (CPA)

Certified Public Finance Officer (CPFO)

Certified Internal Auditor (CIA)

Certified Fraud Examiner (CFE)

Independence, MO 64055

[ColterCPA@aol.com](mailto:ColterCPA@aol.com)

Home Phone: 816-673-1281

Cell Phone: 573-690-1819

**PROFESSIONAL OBJECTIVE**

Professional growth in the Jackson County Finance Department.

**EXPERIENCE**

Jackson County, Missouri, 415 E. 12<sup>th</sup> St., Kansas City, MO 64106

(2008 to Present)

**Deputy Director of Accounting**

Duties of this position:

- Prepare Annual Comprehensive Financial Reports (ACFRs) for Jackson County and the Jackson County, Missouri, Revised Pension Plan
- Test and implement Workday financial software
- Lead Request for Proposal (RFP) Committee for audit services
- Coordinate accounting training for the department
- Audit liaison/Implement audit recommendations
- Research and implement Governmental Accounting Standards Board (GASB) pronouncements
- Pension accounting

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COUNTY CLERK

- Supervise Accounts Payable, 1099 preparation, inter-departmental billings, and capital asset accounting
- Approve utility invoices, insurance invoices, outside agency invoices, and payroll withholdings for payment
- Prepare/approve journal entries, including year-end accruals
- Prepare or approve bank reconciliations for over 12 bank accounts
- Prepare State pension reports and Census Bureau surveys
- Respond to information requests, including Sunshine Law requests

City of Overland Park, Kansas, 8500 Santa Fe Drive, Overland Park, KS 66212  
(2007 to 2008)

### **Supervisor, Finance and Accounting**

Started in this newly created position when the 2006 Annual Comprehensive Financial Report (ACFR) development was in process and accepted responsibility for completing it prior to the annual audit. Other duties included:

- Procurement of a new audit firm one year ahead of schedule
- 2007 ACFR/Single Audit Coordination
- Audit liaison
- Bank Administrator
- Backup Purchasing Card Administrator
- Reconcile and monitor Capital Improvement Project (CIP) cash balances
- Supervise monthly investment purchasing, recording, and annual expanded powers reporting
- Train, monitor, coach, and evaluate four to five accountants
- Plan and coordinate cross-training of accounting duties

Missouri State Auditor's Office (SAO), P.O. Box 869, Jefferson City, MO 65102  
(1988 to 2007)

### **Senior Auditor II**

Began my professional career as an Audit Assistant with the State Auditor's Office and advanced through the various professional staff levels to Senior Auditor II.

- Draft audit plans, programs, and reports for performance/operational and financial audits of state agencies, state funds and programs, counties, cities, and villages
- Train, monitor, supervise, and evaluate up to five staff per audit
- Assess risk, evaluate internal controls based on the COSO control framework, and execute audit tests designed to detect waste, fraud, and abuse.
- Discuss audit issues with auditee personnel throughout the audit and conduct entrance and exit conferences with auditees, including appointed and elected officials
- Coordinate annual ACFR and Single Audit work to be completed by three audit crews at the Dept. of Social Services to comply with state and federal guidelines and deadlines

## **EDUCATION**

Bachelor of Science in Business Administration

Functional Major: Accounting

University of Central Missouri, Warrensburg, MO 64093

Graduated Summa Cum Laude

## **SOFTWARE EXPERIENCE**

JD Edwards Enterprise One, Mitchell Humphrey FMS, Workday, Microsoft Suite, and Adobe Acrobat