



## Findings in the audit of the Ste. Genevieve County Collector and Property Tax System

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| County Collector Controls and Procedures | The former County Collector distributed \$2,044 more in fees than collected. The County Clerk receives 5 cents per tract of land for comparing and authenticating delinquent land lists. The audit reviewed the monthly distributions for the 10 months the former County Collector was in office. In 8 of the 10 months, the former County Collector issued a check to the County Clerk for this fee, and also distributed the same amount to the County Treasurer. It is unclear why the former County Collector did this. The County Collector does not account for the numerical sequence of receipt slips to ensure money received has been properly recorded and deposited. The Collector's computer system uses one receipt slip sequence for all receipt slips issued. |
| Tax Maintenance Fund Budget              | The former County Collector did not request, and the County Commission did not prepare, budget amendments for the Tax Maintenance Fund (TMF) for the year ended December 31, 2023. The TMF was overspent by \$11,428, or 28 percent of budgeted disbursements.   |

In the areas audited, the overall performance of this entity was **Good.\***

\*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

**Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.

**Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.

**Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.

**Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.



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**Recommendations in the audit of the Ste. Genevieve County Collector and Property Tax System**

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**County Collector Controls and Procedures**

The County Collector:

- 1.1 Ensure monthly distributions are accurate.
- 1.2 Account for the numerical sequence of receipt slips.

**Tax Maintenance Fund Budget**

The County Collector and County Commission monitor Tax Maintenance Fund disbursements to ensure actual disbursements do not exceed budgeted amounts, and prepare necessary budget amendments timely.