



CITIZENS SUMMARY

Findings in the audit of Caldwell County

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| County Procedures | The lack of procedures to monitor the results of actual property tax reductions for sales tax collections and errors made in sales tax reduction calculations resulted in property tax reductions being insufficient to offset sales taxes received by a total of \$262,714 between 2008 and 2011. Administrative service fee transfers from the Special Road and Bridge Fund to the General Revenue Fund were excessive. Procedures related to closed County Commission meetings did not always comply with the Sunshine Law. |
| Property Tax Controls | Prior to June 2012, the County Collector-Treasurer had unlimited access to all information in the system and made changes to individual tax records. The County Collector-Treasurer posted certain abatements of personal and real estate taxes in the tax system totaling \$1,440 in 2011 and \$44,895 in 2010, but proper segregation of duties requires that adjustments be made by those independent of the collection process. |
| Prosecuting Attorney Accounting Controls and Procedures | The Prosecuting Attorney has not established procedures to routinely follow up on outstanding checks, and as of December 31, 2011, 29 checks, totaling \$4,095, had been outstanding for over a year. Monthly lists of liabilities are not prepared and reconciled with cash balances. |
| Additional Comments | Because counties are managed by several separately-elected individuals, an audit finding made with respect to one office does not necessarily apply to the operations in another office. The overall rating assigned to the county is intended to reflect the performance of the county as a whole. It does not indicate the performance of any one elected official or county office. |

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

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| American Recovery and Reinvestment Act (Federal Stimulus) | During the audit period, Caldwell County was awarded a \$32,260 Recovery Act: Edward Byrne Memorial Justice Assistance Grant, all of which was received and expended for computer equipment. |
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*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.