



CITIZENS SUMMARY

Findings in the audit of the Carter County Collector and Property Tax System

Background	<p>In our audit of Carter County released in October 2012, Report No. 2012-124, we noted property tax receipts of at least \$3,817 were not deposited. Follow-up procedures identified another \$5,768 received but not deposited. Information regarding the missing monies has been shared with law enforcement authorities, and the former County Collector resigned on October 9, 2012.</p> <p>Section 52.150, RSMo, requires the State Auditor to audit the office of a County Collector after being notified of a vacancy in that office. The scope of our audit included, but was not necessarily limited to, the period of March 1, 2012 to October 9, 2012, when the former County Collector resigned.</p>
County Collector's Controls and Procedures	<p>The current County Collector identified property tax receipts totaling \$3,968 were collected, but the corresponding tax bills were shown as unpaid in the property tax system showed and were included in the delinquent tax books. Audit staff determined an additional \$1,800 in partial payment and merchant license cash receipts were collected but not deposited. Receipts were not always issued for tax payments received, the method of payment was not accurately recorded, and receipts were not deposited intact or timely. Lists of liabilities were not adequately reconciled with the reconciled cash balance, and partial payments were not properly recorded and receipted.</p>
Property Tax System	<p>Neither the County Clerk nor the County Commission had procedures in place to verify the accuracy of the County Collector's work. The County Clerk did not maintain a complete and accurate account book.</p>

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

American Recovery and Reinvestment Act (Federal Stimulus)	<p>The Carter County Collector did not receive any federal stimulus monies during the audited time period.</p>
---	--

*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.