



# CITIZENS SUMMARY

## Findings in the audit of Shelby County

County Collector	After our prior audit, the County Collector opened a new bank account for which bank reconciliations and liability listings are prepared, but the old bank account, which is now dormant, still contains an unidentified balance of \$3,559. Maintaining this account increases the risk of loss or misuse of funds, and various state laws provide guidance on how to appropriately dispose of unidentified funds. The County Collector has contracts to collect taxes for municipalities, but the contracts do not clearly specify the amount of compensation to which the County Collector is entitled or the amount of penalties to be assessed on delinquent taxes.
Sheriff	The Sheriff's office does not deposit civil fees received timely and intact, which increases the risk of loss, theft, or misuse of funds. The Sheriff's evidence room was disorganized, and items in the room were difficult to locate. When two items on the evidence log could not be located, court files revealed the items had been returned to the owners, but the disposition was not recorded on the log.
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**.\*

American Recovery and Reinvestment Act (Federal Stimulus)	Shelby County did not receive any federal stimulus monies during the audited time period.
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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.