



# CITIZENS SUMMARY

## Findings in the audit of Macon County

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| Recorder of Deeds'<br>Accounting Procedures  | The Recorder of Deeds does not always issue receipt slips for the full amount received when overpayments are made, so the total amount of receipts cannot be reconciled to the total amount of deposits. The Recorder of Deeds does not reconcile the bank balance to the book balance and does not reconcile the liabilities with the cash balances. At the end of 2012, the bank balance was \$369 short of the book balance, and the cash balance exceeded the list of liabilities by \$657.           |
| Public Administrator's Annual<br>Settlements | The Public Administrator does not always file annual settlements timely. Of the 41 cases managed by the Public Administrator with an annual settlement due in 2012, 9 (22 percent) annual settlements were not filed timely, and one was never filed. The acting Probate Clerk admittedly did not always timely notify the Public Administrator that annual settlements were due, but such failure does not excuse the Public Administrator from making the settlements on time as required by state law. |
| 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**.\*

\*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.