



CITIZENS SUMMARY

Findings in the audit of the Mercer County

County Collector-Treasurer Controls and Procedures	The County Collector-Treasurer does not prepare a monthly list of liabilities and reconcile it to the available cash balance. At our request, the County Collector-Treasurer's office prepared a list of liabilities, and liabilities exceeded the reconciled cash balance by \$192. A regular comparison of liabilities to the reconciled cash balance reduces the likelihood of errors and allows discrepancies to be adequately investigated.
Appointed Boards	Neither the Senior Citizens Board nor the Recreation District Board adequately monitors funding provided to various entities. Contracts with entities funded do not require the entities to provide financial reports or other documentation showing how the funds are spent. Contracts should contain provisions which allow the Boards to evaluate and monitor how these funds are being used.
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.