



CITIZENS SUMMARY

Findings in the audit of Cooper County

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| County Treasurer Controls and Procedures | The County Treasurer did not enter receipts into the computerized accounting system in a timely manner and did not perform timely bank reconciliations. As a result, the County Treasurer could not provide up-to-date fund balances to the County Commission or ensure the county's accounting records were in balance. The County Treasurer indicated he did not understand the computerized accounting system, so the county paid a software provider \$2,163 to enter the backlog of receipts, perform the backlog of bank reconciliations, and provide software training to the County Treasurer. After this training, the County Treasurer stated he was still not familiar enough with the system to adequately perform these duties himself, so the county budgeted another \$2,000 in 2013 for the software provider to perform data entry and bank reconciliations, though no 2013 receipts had been entered into the computerized system as of June 2013. The County Treasurer is required to separate and divide the revenues of the county as they come into his hands and to keep a separate account with the County Commission of each fund. State law provides for penalties if the County Treasurer fails or refuses to perform the duties required. |
| County Collector Controls and Procedures | As of April 2013, the County Collector had not yet disbursed \$14,941 in 2009 protested taxes due to the political subdivisions and had not distributed \$4,499 in interest accrued in the protested tax account between March 2002 and February 2013. The County Collector lacks procedures to follow up on outstanding checks; as of January 2013, 25 checks totaling \$4,540 had been outstanding for over a year, with two checks dating back to 2005. |
| Property Tax System | Neither the County Clerk nor the County Commission adequately reviews the activities of the County Collector. The County Clerk does not maintain an adequate account book or other records summarizing all property tax transactions each month, and neither the County Clerk nor the County Commission verifies the accuracy and completeness of the County Collector's annual settlements. The County Commission does not approve additions and abatements entered into the property tax system by the County Assessor, and the County Clerk does not reconcile these additions and abatements to system reports or the Collector's annual settlements. Further, the County Commission neither reviews nor approves outlawed personal property taxes. |
| Use of Restricted Funds | The county transferred \$14,148 from the Road and Bridge Trust Fund to the General Revenue Fund to reimburse the General Revenue Fund for election costs, which is not allowed by law. Road and Bridge Trust Fund monies can only be used for the construction of county road systems improvements, including new bridges and culverts. In addition, the county transfers \$75,000 each year from the Law Enforcement Center Fund to the 911 Fund to reimburse for salaries and benefits related to 911 dispatching, but the County Commission does not document how this amount was derived and has not conducted a study to determine whether the transferred amount is fair based upon the relative work load of the 911 dispatchers. |

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| 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. |
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In the areas audited, the overall performance of this entity was **Fair**.^{*} However, the audit revealed serious shortcomings with the Treasurer's office.

^{*}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.