



Thomas A. Schweich
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Stoddard County

Property Tax System	As noted in our prior audit report, property tax system controls and procedures need improvement. The County Clerk does not maintain an account book or other records summarizing property tax charges, transactions, and changes, and neither the County Clerk nor the County Commission adequately verifies the accuracy of the County Collector-Treasurer's annual settlements. The County Clerk does not prepare or verify the accuracy of the current or delinquent tax books.
County Collector-Treasurer Oversight	The County Collector-Treasurer does not adequately oversee the accounting activities performed by the Deputy Collector.
Prosecuting Attorney Controls and Procedures	The Prosecuting Attorney's office does not provide adequate oversight to ensure it transmits all monies received to the County Collector-Treasurer and victims. The Prosecuting Attorney's office does not maintain a complete list of accounts receivables and currently stores data in three different accounting systems. The systems could not produce a complete report of accounts receivables, and for three of ten cases reviewed the accounting system showed an inaccurate balance owed. The Prosecuting Attorney's office does not have procedures to follow up on accounts receivables and does not periodically review outstanding balances to determine if any are uncollectible and could be written off.
Additional Comments	<p>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.</p> <p>The Stoddard County Sheriff's office is the subject of a separate audit report, No. 2013-112, <i>Stoddard County Sheriff</i>, which was issued in November 2013.</p>

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.

All reports are available on our Web site: auditor.mo.gov