



**Thomas A. Schweich**  
Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of the Livingston County Collector-Treasurer and Property Tax System

Background	Section 52.150, RSMo, requires the State Auditor to audit the office of a County Collector after being notified of a vacancy in that office. A vacancy occurred in the office of the County Collector-Treasurer of Livingston County on April 1, 2014. A successor was appointed and sworn into office effective April 2, 2014. The scope of our audit included, but was not necessarily limited to, the year ended February 28, 2014, and the period from March 1, 2014, to April 1, 2014.
County Collector-Treasurer's Procedures	As discussed in several prior audit reports, the County Collector-Treasurer did not have a procedure throughout the audit period to reconcile the available cash balance to existing month-end liabilities.
Computer Controls	The County Collector-Treasurer has not established adequate password controls to reduce the risk of unauthorized access to office computers and data. Security controls are not in place to shutdown a computer after a certain period of inactivity or lock it after a specified number of incorrect logon attempts.

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.

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