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CITIZENS SUMMARY

Findings in the audit of Worth County

Financial Condition	The financial condition of the General Revenue Fund has declined and is not expected to improve during the year ended December 31, 2014. Disbursements have exceeded receipts in each of the last 4 years and are expected to again in 2014. The General Revenue Fund lost potential funding in past years due to administrative service fee transfers from the various Road and Bridge Funds and Capital Improvement Sales Tax Funds not being consistently made, or calculated correctly.
Property Tax System	The County Clerk did not maintain an account book or other records summarizing property tax charges, transactions, and changes. In addition, the County Clerk and the County Commission do not perform an adequate review of the County Collector's annual settlements and the County Clerk does not prepare or verify the accuracy of the current or delinquent tax books.
Officials' Salaries	Salaries paid to most Worth County elected officials during 2013 were not in compliance with state law. Since at least 2009, most county officials have been paid approximately 65 percent of the authorized amount. State law establishing base salaries for elected officials was amended in 2007 and now provides the minimum amount to be paid. The County Commission was unaware of this change in law and as a result, elected officials were underpaid by approximately \$86,000 during 2013.
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.

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