



CITIZENS SUMMARY

Findings in the audit of the Clinton County Collector and Property Tax System

Background	Section 52.150, RSMo, requires the State Auditor to audit the office of the County Collector after being notified of a vacancy in that office. The County Collector resigned effective May 31, 2014, and a successor was appointed and sworn into office on June 17, 2014. The scope of our audit included, but was not necessarily limited to, the period from March 1, 2014, to May 31, 2014, and the year ended February 28, 2014.
County Collector's Controls and Procedures	The County Collector did not take steps to oversee day to day operations of the office, and was generally not in the office during regular work hours. The Deputy Collector found \$46,208 in cash in the County Collector's office closet during the audit. The County Collector's staff could not provide reasons why these monies were on hand and stored in the closet. Liabilities exceeded the cash balance of the County Collector's main bank account by \$4,147, indicating a shortage in the account. In addition, \$961 recorded on receipt records for August and September 2013 were not deposited, and may be missing. Problems with duplicate property tax receipt fees and advertising fees receipt records indicated additional funds may be missing. The County Collector's office did not receipt all monies received timely or make deposits timely or intact. In addition, the County Collector's office did not always prepare bank reconciliations on all accounts, and the County Collector's office did not always disburse liabilities timely. Also, the County Collector's office did not properly document the amount of money received during a tax sale in the property tax system.
Property Tax System	The County Collector did not timely file the February 28, 2014, annual settlement with the County Clerk. The County Commission and County Clerk do not adequately review additions and abatements entered into the property tax system and neither the County Commission nor the County Clerk adequately reviews the annual settlements of the County Collector. Also, the County Collector had not established adequate password controls.

In the areas audited, the overall performance of this entity was **Poor**.*

*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.