



CITIZENS SUMMARY

Findings in the audit of DeKalb County

Property Tax System	Neither the County Clerk nor the County Commission adequately reviews the financial activities of the County Collector-Treasurer. The County Clerk does 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 verify the accuracy and completeness of the County Collector-Treasurer's annual settlements. The County Clerk does not prepare or verify the accuracy of the delinquent tax books prepared by the County Collector-Treasurer.
Sheriff's Controls and Procedures	The Sheriff has not adequately segregated accounting duties, does not review accounting records, and does not document his review of bank reconciliations. The Sheriff has not established adequate controls over seized property and a master listing of all seized property is not maintained. A physical inventory of seized property has not been performed since at least 2012 and documentation of this inventory was not retained. Additionally, several property items have been held for years with some items dating back to 2004 and one item dating back to 2002.
Recorder of Deeds' Receipts and Deposits	Office personnel only issues generic manual receipt slips for copy and subscription monies received when requested by the payor. In addition, receipts of copy and subscription monies are posted to a copy ledger, but the method of payment is not recorded on this ledger. The daily fee report used to prepare the deposit for recorded documents also does not include method of payment information. As a result, the composition of receipts cannot be reconciled to the composition of deposits.
Prosecuting Attorney's Receipts and Deposits	Deposits of checks and money orders were not made timely. In addition, these checks and money orders were not restrictively endorsed at the time of the cash count.
Additional Compensation	The Presiding Commissioner was paid \$8,000 in additional compensation during 2014 to serve as the county's Emergency Management Director. Payments to the Presiding Commissioner for serving in this position is not in accordance with state law and should be discontinued.
Computer Controls	The County Clerk, County Collector-Treasurer, Prosecuting Attorney, and Recorder of Deeds have not established adequate password controls to reduce the risk of unauthorized access to office computers and data. Security controls are not in place to lock any county computers after a specified number of incorrect logon attempts or after a certain period of inactivity.

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**.*

*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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