



**Nicole R. Galloway, CPA**  
Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of the Carter County Collector and Property Tax System

### Property Tax System

The County Clerk and County Commission do not provide adequate monitoring over property tax system activities. The County Clerk does not maintain an account book or other records summarizing property tax charges, transactions, and changes. Additionally, the County Clerk does not prepare or verify the accuracy of the delinquent tax books for real and personal property. The County Commission did not review additions and abatements and did not sign summary sheets and court orders for property tax additions and abatements between October 2014 and May 2015. The County Collector's annual settlement for the year ended February 28, 2015, is not complete and accurate.

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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