



Nicole R. Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

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

Background	On June 14, 2015, a vacancy occurred in the County Collector's office due to County Collector Carol Nauman's death. The Governor appointed Diana Thomas as County Collector on August 11, 2015.
County Collector's Controls and Procedures	The County Collector does not prepare monthly lists of liabilities, and therefore, liabilities are not reconciled to the cash balance for any of the bank accounts with liabilities. The County Collector does not transmit money from the credit card account to the general account in a timely or consistent manner. As noted in a prior report, the County Collector has not established procedures to routinely follow up on outstanding checks.
Review of Annual Settlements	As noted in a prior report, the financial activities of the County Collector were not reviewed by the County Clerk or the County Commission. The County Clerk does not maintain an adequate account book or other records to summarize property tax charges, transactions, and changes. The spreadsheets maintained by the County Clerk does not include protested or delinquent taxes. In addition, adequate procedures are not performed to verify the accuracy and completeness of the County Collector's annual settlements.

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.

All reports are available on our Web site: auditor.mo.gov