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CITIZENS SUMMARY

Findings in the audit of Butler County

Property Tax System	As noted in two prior audit reports, access to the property tax system is not adequately restricted. The county collector and office personnel are able to process additions and abatement, but because the county collector and office personnel are responsible for collecting tax monies, good internal controls require they not have system access rights allowing them to alter or delete assessed values, property tax billings, or property tax receipts. As noted in two prior audit reports, neither the county clerk nor the county commission adequately reviewed the financial activities of the county collector. The account book maintained by the county clerk was not complete, did not track all taxes charged to the county collector, and did not agree to the annual settlements submitted by the county collector. In addition, the county clerk and county commission did not adequately review and approve the county collector's most recent annual settlement.
Sheriff's Receipts and Transmittals	Receipt slips are not prenumbered and are issued for concealed carry weapon fees from two different receipt slip books. The original permit number is written on the receipt slip as the receipt slip number for a new permit and for a renewal permit. As a result, receipt slip numbers for renewal permits are not in sequential order. Further, receipt slip information is not compared to transmittal details to both account for receipt slips and ensure monies were appropriately transmitted to the county treasurer.
Fuel	As noted in a prior audit report, the road and bridge department does not have adequate procedures in place to reconcile fuel usage to fuel purchased, and usage information is not periodically reconciled to fuel purchases throughout the year.
Electronic Data Security	County employees are not required to change passwords periodically and some passwords used in the offices of the county clerk, recorder of deeds, prosecuting attorney, and county assessor are known by other employees and not kept confidential, which increases the risk of a compromised password.
Public Administrator's Annual Settlement	As noted in a prior report, the public administrator does not file annual settlements in a timely manner. Auditors reviewed settlements filed for 15 of the 333 wards or estates and noted annual and final settlements for 12 of the 15 wards or estates were filed after the probate clerk's due date, including one final settlement that was filed approximately 10 months after the due date.
Board for the Care of the Handicapped	As noted in two prior audit reports, the Board for the Care of the Handicapped does not adequately monitor payments to not-for-profit agencies.

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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