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CITIZENS SUMMARY

Findings in the audit of Linn County

Property Tax System	The County Collector-Treasurer and her deputy have access rights in the property tax system allowing changes to be made to individual tax records. Because personnel in the County Collector-Treasurer's office are responsible for collecting tax monies, good internal controls require they not have access rights allowing alteration or deletion of tax rates, assessed valuations, and property tax billing information. Additionally, employees in the County Collector-Treasurer's office share computer user IDs and passwords, and a separate password is not required for the property tax system.
Sheriff's Seized Property	The Sheriff's office did not retain seized property inventory records and a periodic inventory of all seized property is not performed.
County Procedures	The County Clerk and the County Collector-Treasurer use the same computer system for receipts and share the same sequence of receipt numbers; therefore, receipt numbers for each office are not in sequence. Additionally, the system may skip receipt numbers if receipts are started but closed before finalized. Also, employee timesheets do not always indicate supervisory approval. Timesheets submitted by the Sheriff's office to the County Clerk's office are not reviewed or signed by the Sheriff but are footed by the Sheriff's Administrative Assistant and stamped with the Sheriff's signature. Two other employees' timesheets reviewed were not signed by their supervisor.
Prosecuting Attorney's Controls and Procedures	The Prosecuting Attorney has not adequately segregated accounting duties or performed supervisory reviews of the accounting and bank records to ensure all monies received are properly recorded and deposited or disbursed to the appropriate party.
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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