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CITIZENS SUMMARY

Findings in the audit of Ripley County

Property Tax System Controls and Procedures	Access to the property tax system is not adequately restricted. The County Clerk does not prepare the current or delinquent tax books and does not verify the accuracy of the tax books. The County Clerk and County Commission do not adequately review and approve property tax additions and abatements or compare court orders or other supporting records to actual changes made to the property tax system.
County Collector's Controls and Procedures	The County Collector has not established proper controls and procedures for recording, reconciling, and depositing monies. The County Collector and office personnel responsible for receiving and recording all monies, also have the ability to post reversals to the property tax system without obtaining independent approval.
Prosecuting Attorney's Controls and Procedures	The Prosecuting Attorney has not established proper controls and procedures for receipting and depositing. Office personnel do not prepare a monthly list of liabilities and reconcile the list to available cash balances. Office personnel did not always timely disburse bad check and court ordered restitution to victims or transmit fees to the County Treasurer.
County Procedures	Procedures and records to account for county property are not adequate. The county does not reconcile fuel usage logs to fuel purchases. The county has not received payments of \$1,008 in donations from homeowners for grading homeowners' private driveways or roadways as of December 31, 2015, with some of this amount dating back to 2008. The county should not be providing this service, because it violates Missouri Constitution, Article III, Section 38(a), which prohibits grants of public money or property to any private person.
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 **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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