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CITIZENS SUMMARY

Findings in the audit of Polk County

Property Tax System	The county has not adequately restricted property tax system access. Neither the County Clerk nor the County Commission adequately reviews the financial activities of the County Collector. The County Collector improperly included \$5,233 in County Collector fees and \$626 in Proposition C commissions collected during the year ended February 29, 2016, when calculating the penalty distribution. As a result, the County Collector distributed \$1,674 and \$2,511 to the Tax Maintenance Fund and County Employees' Retirement Fund respectively, that should have been distributed to the General Revenue Fund.
Sheriff's Controls and Procedures	The Sheriff has not established adequate controls over seized property. The log of seized property maintained is not complete or accurate. A physical inventory of seized property has not been performed since at least 2004. Neither the county nor the Sheriff solicited bids for prisoner meal supplies and medical services. The Sheriff has not established adequate password controls to reduce the risk of unauthorized access to Sheriff's office computers and data.
Tax Maintenance Fund	Some disbursements from the county's Tax Maintenance Fund were not in compliance with uses allowed by state law and/or seemed unreasonable. Some purchases were personal expenses and not essential to the administration or operation of the County Collector's office.
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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