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Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of Webster County

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|---|---|
| County Collector's Controls and Procedures        | The County Collector does not monitor and/or subsequently reduce the percentage used to calculate amounts withheld from tax collections for the Assessment Fund, resulting in \$14,111 more withheld from tax collections and disbursed to the Assessment Fund than allowed. The County Collector withheld \$1,722 from state property tax collections for the Assessment Fund in violation of state law. The County Collector's annual settlement was not accurate. The County Collector does not prepare monthly lists of liabilities for the County Collector's bank accounts. As a result, liabilities are not agreed to the reconciled bank balances monthly. The County Collector has not updated contracts with cities for billing and collecting their property taxes. In addition, the contracts do not clearly indicate how interest collected on delinquent taxes should be distributed. |
| Property Tax System<br>Outlawed Taxes             | The County Clerk and/or the County Commission did not review and approve outlawed taxes totaling approximately \$183,000 during the year ended February 29, 2016.   |
| Prosecuting Attorney's<br>Controls and Procedures | The Prosecuting Attorney has not adequately segregated accounting duties or performed documented supervisory reviews of detailed accounting and bank records. The Prosecuting Attorney does not restrictively endorse money orders and cashier's checks until they are transmitted to the County Treasurer. The Prosecuting Attorney has not prepared bank reconciliations and lists of liabilities or maintained a checkbook balance since August 2016. The Prosecuting Attorney does not generate a monthly list of unpaid bad checks and restitution, and is not proactive in identifying cases with unpaid receivables.   |
| Electronic Data Security                          | Controls over county computers are not sufficient to prevent unauthorized access. As a result, county records are not adequately protected and are susceptible to unauthorized access.  |
| 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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