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Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Crawford County

Financial Condition, Budgets, and Sales Tax Rollback	The General Revenue Fund is in poor financial condition as it has a negative cash balance. The County Commission approved a deficit budget for the General Revenue Fund for 2017, 2016, and 2015 and the Jail Fund for 2016. The county has not sufficiently reduced the property tax levy to offset 50 percent of sales tax monies received by \$228,814.
Property Tax System	As noted in our 2 prior audit reports, neither the County Clerk nor the County Commission adequately reviews the financial activities of the County Collector. The County Clerk does not maintain an account book or other records summarizing property tax charges, transactions, and changes. The County Clerk does not verify the current tax books or prepare or verify the accuracy of the delinquent tax books. As noted in the prior report, the county has not adequately restricted property tax system access.
Prosecuting Attorney's Controls and Procedures	The Prosecuting Attorney has not adequately segregated accounting duties or performed adequate supervisory reviews of detailed accounting and bank records. The Prosecuting Attorney has not established proper controls or procedures for receipting and recording monies. The Prosecuting Attorney's bank accounts had the same \$3,626 unidentified balance for every month in the year ended December 31, 2016.
Passwords	As similarly noted in our prior report, the County Assessor, County Clerk, County Collector, Public Administrator, and the Recorder of Deeds have not established adequate password controls to reduce the risk of unauthorized access to computers and data.
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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