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# CITIZENS SUMMARY

## Findings in the audit of Moniteau County Collector and Property Tax System

Property Tax System Controls and Procedures	The former County Collector's annual settlement for the year ended February 28, 2017, was not complete and accurate. Neither the County Clerk nor the County Commission adequately reviewed the financial activities of the County Collector. As a result, there is an increased risk of loss, theft, and misuse of property tax monies going undetected, and less assurance the annual settlements are complete and accurate.
County Collector's Controls and Procedures	The former County Collector did not record receipts in the property tax system immediately upon receipt. The former County Collector did not prepare adequate bank reconciliations for the property tax collections account because she did not reconcile the bank statement balance to the check register balance or always make necessary corrections for duplicated entries. The former County Collector did not prepare a monthly list of liabilities for the property tax collections bank account. As a result, liabilities were not agreed to the reconciled bank balance monthly. The former County Collector did not withhold amounts from tax collections for the Assessment Fund in compliance with state law.

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.