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Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of Texas County

County Collector-Treasurer's Controls and Procedures	The County Collector-Treasurer improperly spent \$6,800 from the county's Tax Maintenance Fund after similar concerns were reported during our prior audit. These disbursements were not in compliance with uses allowed by law and/or not reasonable, and many seemed to be primarily for personal use. The County Collector-Treasurer or her deputies changed the month/year used for the penalty, commissions, and fee calculations in the property tax system for some taxpayers, resulting in non-assessment of penalties and fees, and reduced commissions. The County Collector-Treasurer did not properly review or calculate commissions taken on delinquent taxes and surtax.
Property Tax System Changes	An adequate review of additions and abatements made to the property tax system is not performed by the County Commission and County Clerk, and access to the property tax system is not adequately restricted. Instead of the County Collector-Treasurer issuing refund checks for overpayments, the County Assessor adjusts the assessed value of the property in the subsequent tax year so that the tax liability is reduced to offset the amount of the overpayment.
Financial Reporting	Neither the County Commission nor the County Clerk submitted proof of publication of the county's financial statement for the years ended December 31, 2015, and December 31, 2016, to the State Auditor's Office as required by state law.
Sheriff's Controls and Procedures	The Sheriff has not adequately segregated accounting duties and does not ensure adequate supervisory reviews of detailed accounting and bank records are performed. Controls and procedures for receipting, recording, and depositing monies need improvement. The Sheriff's office does not have procedures to ensure all inmate monies are refunded upon release, and has not entered into written agreements with other counties to provide for the boarding of prisoners. The Sheriff has not adequately evaluated the number of fuel cards needed for his office.
Public Administrator's Controls and Procedures	The Public Administrator holds checks received on behalf of some wards for extended periods of time before depositing them and did not always report assets accurately on Medicaid eligibility review forms so that wards could retain Medicaid eligibility. The Public Administrator does not always file annual settlements timely.
Prosecuting Attorney's Controls and Procedures	The Prosecuting Attorney maintains an inactive bad check bank account. In addition, the Prosecuting Attorney's office does not generate or prepare monthly lists of unpaid bad checks or a report of unpaid court-ordered restitution.
Recorder of Deeds' Segregation of Duties	The Recorder of Deeds has not adequately segregated accounting duties or ensured independent reviews of detailed accounting and bank records are performed.
County Clerk's Deposits	Monies received are not deposited timely.

County Assessor's Receipting, Recording, and Transmitting	The County Assessor has not established proper controls or procedures for receipting, recording, and transmitting monies.
Habilitation Board Conflict of Interest	The Board does not adequately monitor its activities for potential conflicts of interest and did not properly report compensation paid to the Board Secretary to the Internal Revenue Service.
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 **Poor**.\*

\*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.