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Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of Cooper County

County Collector's Controls and Procedure	The County Collector does not prepare monthly lists of liabilities for the County Collector's bank accounts and consequently, liabilities are not agreed to the reconciled bank balances. The County Collector does not timely or consistently transfer monies from the credit card account to the general account. The County Collector does not allocate interest earned on the protested tax account to the individual parcels and, as a result, cannot determine the proper amount of interest to disburse or refund when a protested parcel is settled. The County Collector's contracts with 7 cities to provide property tax billing and collection services have not been periodically updated and are not current.
Property Tax System	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 and/or the County Commission did not review and approve outlawed personal property taxes totaling approximately \$142,000 during the year ended February 28, 2017.
Use of Restricted Funds	The county transfers \$35,000 annually from the Law Enforcement Center Fund to the 911 Fund to reimburse for salaries and benefits related to 911 dispatching; however, the County Commission does not document the portion of salaries and benefits related to law enforcement services or maintain other data to support the amount of the transfer. Transfers made from the Tax Maintenance Fund were not in compliance with uses allowed by state law.
Electronic Data Security	The County Assessor, County Clerk, County Collector, Prosecuting Attorney, and Public Administrator have not established adequate password controls to reduce the risk of unauthorized access to computers and data. The Public Administrator does not store backup files at an off-site location.
Sheriff's Controls and Procedures	The Sheriff has not adequately segregated accounting duties or performed supervisory reviews of detailed accounting and bank records. The Sheriff's office does not perform monthly bank reconciliations for the criminal bond and execution accounts, and the book balance maintained for these accounts may not be accurate. The Sheriff's office does not prepare a monthly list of liabilities for the inmate/commissary account, and consequently, liabilities are not agreed to the reconciled bank account balance.

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.
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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.