



**Thomas A. Schweich**  
Missouri State Auditor

# CITIZENS SUMMARY

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

Background	Section 52.150, RSMo, requires the State Auditor to audit the office of a County Collector after being notified of a vacancy in that office. A vacancy occurred in the office of the County Collector of Audrain County on November 9, 2011. The scope of our audit included, but was not necessarily limited to, the year ended February 28, 2011, and the period of March 1, 2011 to November 9, 2011.
Property Tax System Controls and Procedures	As noted in prior audits of Audrain County, significant weaknesses existed in the property tax system's controls and procedures, making it difficult to ensure property tax monies have been accounted for properly. Neither the County Commission nor the County Clerk adequately reviewed the County Collector's activities, and the County Clerk's account book did not contain sufficient information to allow it to be reconciled to the County Collector's annual settlements. Although the County Commission reviewed total addition and abatement amounts each month, this review was not documented and the individual court orders were not reviewed.
County Collector's Controls and Procedures	The County Collector did not compare reconciled bank account balances to existing liabilities, and the cash balance as of October 31, 2011, exceeded the list of liabilities by \$278. At our request, the current Collector reviewed the credit card account and the partial payment account and found the credit card account had an unidentified excess of \$905, and the partial pay account had approximately \$1,000 that cannot be attributed to specific taxpayers. A similar condition was noted in the prior audit report.

In the areas audited, the overall performance of this entity was **Fair**.\*

American Recovery and Reinvestment Act (Federal Stimulus)	The Audrain County Collector did not receive any federal stimulus monies during the audited time period.
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\*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.