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CITIZENS SUMMARY

Findings in the audit of the Crawford County Collector and Property Tax System

Property Tax System Controls and Procedures	Neither the County Clerk nor the County Commission adequately reviews the financial activities of the County Collector. The County Clerk does not prepare or verify the accuracy of the current or delinquent tax books. The County Clerk did not prepare the land and personal or back (delinquent) tax aggregate abstracts timely. The County Clerk and the County Commission do not adequately review changes (e.g., additions and abatements) entered into the County Collector's property tax system and our review identified discrepancies with additions and abatements. The county has not adequately restricted access to the property tax system.
County Collector's Receipt Controls	The County Collector does not account for the numerical sequence of receipt slip numbers assigned by the property tax system.
Tax Maintenance Fund	Some disbursements from the county's Tax Maintenance Fund were not in compliance with uses allowed by state law and/or were not a prudent use of Tax Maintenance Fund monies. The County Collector did not provide all required budget information to the county budget officer for the Tax Maintenance Fund.

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.