



CITIZENS SUMMARY

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

Property Tax System Controls and Procedures	Significant weaknesses exist in the controls and procedures over the county's property tax system. The county has not appropriately restricted access within the computerized property tax system and the system lacks necessary system controls and reporting capabilities to meet the needs of the office. The annual settlements for the years ended February 28, 2018, and 2017, were not complete and accurate. The County Clerk does not prepare or verify the accuracy of the current tax books. The financial activities of the County Collector's office were not adequately reviewed by the County Clerk, the County Auditor, or the County Commission. The County Clerk and the County Commission do not adequately review changes (e.g., additions and abatements) entered into the property tax system and documentation to support these changes is not always retained or accurate.
County Collector's Controls and Procedures	Controls and procedures for the County Collector's office need improvement. The County Collector's procedures for receipting, recording, and depositing are not adequate. The former County Collector and current County Collector did not prepare monthly lists of liabilities for the property tax collections bank accounts. The current County Collector and former County Collector did not disburse tax collections accurately or in accordance with state law, and various political subdivisions did not receive their appropriate share of tax collections. The County Collector's office does not have procedures to routinely follow up on outstanding checks. Neither the former County Collector nor the current County Collector timely transferred monies from the 5 local bank accounts and the partial payment account to the main account prior to making monthly disbursements of the corresponding receipts.

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.