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CITIZENS SUMMARY

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

County Collector's Controls and Procedures	The County Collector's office does not reconcile the composition of receipts to the composition of deposits, and personal commissions are not reported to the Internal Revenue Service by the county or applicable cities.
Property Tax System	Refunds of overpayments related to errors in property tax records are not always properly recorded in the property tax system, and reductions in assessed valuations do not always go through the abatement process. Neither the County Clerk nor the County Commission adequately reviews the financial activities of the County Collector. The County Collector's annual settlements for the years ended February 28, 2019, and 2018, were not complete and accurate.

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

*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.



Recommendations in the audit of Barry County Collector and Property Tax System

County Collector's Controls
and Procedures

The County Collector:

- 1.1 Accurately indicate the method of payment and reconcile the composition of receipts to the composition of deposits.
- 1.2 Ensure all compensation is paid through the county's normal payroll process, properly taxed, and reported to the Internal Revenue Service.

Property Tax System

- 2.1 The County Assessor discontinue the practice of changing assessed valuations for subsequent billings when overpayments occur and present abatement orders to the County Commission for correction of all erroneous assessments.
- 2.2 The County Clerk maintain an account book with the County Collector. In addition, the County Clerk and the County Commission should use the account book to review the accuracy and completeness of the County Collector's annual settlements.
- 2.3 The County Collector prepare complete and accurate annual settlements.