



CITIZENS SUMMARY

Findings in the audit of Clay County - County Clerk

Accounting Controls and Procedures

The County Clerk's office accounting controls and procedures for receipting, recording, and transmitting fees need improvement. The County Clerk's office does not account for the numerical sequence of cash register receipt slips and does not retain receipt slips produced by the cash register for non-sale transactions or voided transactions. The County Clerk's office did not always transmit receipts timely to the County Treasurer and personnel do not restrictively endorse checks immediately upon receipt.

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.



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RECOMMENDATION SUMMARY

Recommendations in the audit of Clay County - County Clerk

Accounting Controls and Procedures

The County Clerk ensure the numerical sequence of cash register receipt slips is accounted for properly, transmit receipts timely to the County Treasurer, and restrictively endorse all checks upon receipt.