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Missouri State Auditor

# CITIZENS SUMMARY

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

Background	The County Collector bills and collects property taxes for the county and most local governments. Ruthane Small served as County Collector until her resignation effective March 2, 2020. Laura Neth Smith was appointed the Johnson County Collector and sworn into office on March 3, 2020.
Findings	The audit identified no significant deficiencies in internal controls and no significant noncompliance with legal provisions. No findings resulted from our audit.

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

\*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.