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CITIZENS SUMMARY

Findings in the audit of Warren County

Property Tax System Controls and Procedures	The County Collector has not prepared and filed an annual settlement for the years ended February 28 (29) 2017, 2018, 2019, and 2020 in violation of state law. The County Clerk does not (1) maintain an account book or other records summarizing property tax charges, transactions, and changes and (2) prepare or verify the accuracy of the current or delinquent tax books.
Passwords	The County Assessor, Recorder of Deeds, and Public Administrator have not established adequate password controls to reduce the risk of unauthorized access to computers and data.
Additional Comments	Because counties are managed by several separately-elected individuals, an audit finding made with respect to one office does not necessarily apply to the operations in another office. The overall rating assigned to the county is intended to reflect the performance of the county as a whole. It does not indicate the performance of any one elected official or county office.

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 Warren County

Property Tax System Controls and Procedures	1.1	The County Collector prepare and file annual settlements in accordance with state law. In addition, the County Commission should ensure the annual settlements are filed and are carefully and fully examined to ensure tax book charges and credits are accurately reported.
	1.2	The County Clerk maintain an account book with the County Collector.
	1.3	The County Clerk prepare the current and delinquent tax books, or at a minimum, verify the accuracy of the tax books prior to charging the County Collector with the property tax amounts to be collected. Procedures performed should be documented.
Passwords		The County Commission work with other county officials to require passwords for each employee be periodically changed to prevent unauthorized access to the county's computers and data.