



CITIZENS SUMMARY

Findings in the audit of Monroe County

Personal Property Tax Statements of Non-Assessment	The County Assessor has not established proper controls or procedures for the issuance of statements of non-assessment, commonly referred to as personal property tax waivers, and some waivers were issued in violation of state law.
Public Administrator's Annual Settlements	The Public Administrator does not always file annual settlements timely in compliance with state law.
Senate Bill 40 Board's Budgets	The Senate Bill 40 Board does not prepare adequate budgets as required by state law.
County Controls and Procedures	The county does not collect retail sales tax on sales of rock and culverts for private purposes. The County Commission does not adequately review court orders for property tax abatements.
County Assessor's Accounting Controls	The County Assessor's office has not established proper controls or procedures for receipting, recording, and transmitting payments received.
County Collector's Bank Reconciliations	The County Collector does not properly maintain a running checkbook balance or prepare adequate bank reconciliations for 2 of the 5 bank accounts.
Electronic Data Security	The County Assessor, Recorder of Deeds, and County Clerk have not established adequate password controls to reduce the risk of unauthorized access to computers and data. The County Assessor and Recorder of Deeds do not have security controls in place to lock computers after a specified number of incorrect logon attempts and/or after a certain period of inactivity.
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 **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.



Recommendations in the audit of Monroe County

Personal Property Tax Statements of Non-Assessment	The County Assessor and her staff review personal property tax waiver requests and ensure the requests are allowed by state law before granting the waivers.
Public Administrator's Annual Settlements	The Public Administrator file annual settlements timely and ensure they are completed for a one year period as required by state law.
Senate Bill 40 Board's Budgets	The Monroe County Developmental Disabilities Resource Board prepare accurate and complete budgets.
County Controls and Procedures	<p>The County Commission:</p> <p>4.1 Contact the Department of Revenue regarding the collection and remittance of retail sales tax on sales intended for private purposes.</p> <p>4.2 And the County Clerk ensure the reason for the abatement is clearly documented prior to approving court orders to abate property taxes.</p>
County Assessor's Accounting Controls	The County Assessor issue prenumbered receipt slips for all money received and indicate the method of payment on all receipt slips, and maintain a receipts log. In addition, the numerical sequence of receipt slips should be accounted for and the composition of receipts should be reconciled to the composition of amounts transmitted.
County Collector's Bank Reconciliations	The County Collector ensure monthly bank reconciliations are prepared and reconciled to the book balance, and maintain cumulative book balances for all bank accounts. Any differences between accounting records and reconciliations should be promptly investigated and resolved.
Electronic Data Security	<p>The County Commission work with other county officials to:</p> <p>7.1 Require each employee to have a unique user identification and confidential password with a minimum number of characters that is periodically changed.</p> <p>7.2 Require each county computer to have security controls in place to lock it after a specific number of incorrect logon attempts or after a certain period of inactivity.</p>