



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Clay County - County Collector

Tax Sale Services	The County Collector's office did not properly procure tax sale services, always ensure amounts paid for those services were in accordance with the contract rates, or maintain adequate supporting documentation for disbursements to the vendor.
Tax Billing and Collection Services	Written contracts could not be located for one city and one village for tax billing and collection services.
Tax Maintenance Fund Disbursements	The County Collector authorized disbursements from the Tax Maintenance Fund to the National Tax Lien Association for event sponsorships, general advertisements in event programs, and donations totaling \$5,000 that do not appear to be necessary and beneficial to the administration and operation of the County Collector's 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.



Nicole Galloway, CPA
Missouri State Auditor

RECOMMENDATION SUMMARY

Recommendations in the audit of Clay County - County Collector

Tax Sale Services	The County Collector ensure professional services are procured in accordance with state law and county code. In addition, the County Collector should ensure adequate supporting documentation is maintained for all disbursements to ensure invoiced amounts are appropriate prior to payment and/or rates charged are in accordance with the tax sale services contract, and contracts should be amended when terms change.
Tax Billing and Collection Services	The County Collector work with the County Commission to obtain current written contracts with the cities and villages for property tax collections.
Tax Maintenance Fund Disbursements	The County Collector ensure all disbursements from the TMF are necessary and beneficial for the County Collector's office and are a prudent use of taxpayer funds.