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CITIZENS SUMMARY

Findings in the audit of Carroll County

Property Tax System

The County Collector-Treasurer had administrative access rights in the property tax system which allowed her to potentially make changes to individual tax records. Since the Collector-Treasurer also collects tax monies, good internal controls dictate she not be able to alter or delete tax rates, assessed values, and property tax billings. After auditors brought it to the County Commission's attention in March 2012, the Commission had the programmer change the Collector-Treasurer's access rights. The Collector-Treasurer initiated \$12,646 in tax reductions during the 2 years ended February 29, 2012, for real and personal property taxes that were less than three years old. The County-Collector stated she was trying to remove delinquent taxes she believed were uncollectible, but these reductions are a concern given the access rights described above. Due to ambiguity in the statute and uncertainty regarding which collection commission percentage it should use, the county used different methods to determine commissions without seeking legal counsel on the issue.

Public Administrator

The Public Administrator did not timely file complete and accurate annual settlements and did not always prepare monthly bank reconciliations for ward accounts. The former Public Administrator still had possession of five decedent cases as of March 2012, even though the current Public Administrator took office in January 2009. The former Public Administrator has not been bonded since leaving office, and most of the cases in his possession lack annual settlements and bank reconciliations.

Sheriff Accounting Controls

The Sheriff's department does not maintain a book balance for its bank account, so monthly bank balances cannot be reconciled to the book balance to detect errors. In addition, the fee bank account should zero out each month, but at December 31, 2011, the account had an unidentified balance of \$5,522. Sheriff commission fees of \$5,015 from a partition sale were turned over to the county treasury but were deposited into the Sheriff's Special Fund rather than the county General Revenue Fund. Similarly, commissions totaling \$135 from a foreclosure sale were personally retained by the Sheriff and not remitted to the County Treasurer.

Fuel Use	The Road and Bridge department does not maintain a fuel log for its bulk fuel tank, record mileage when fueling trucks, or review and reconcile fuel use to fuel purchases, so theft and misuse of fuel could go undetected. The Sheriff's department does not review mileage and fuel usage for department vehicles for reasonableness.
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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.
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In the areas audited, the overall performance of this entity was **Good**.*

American Recovery and Reinvestment Act (Federal Stimulus)	<p>The county was awarded the following Federal Stimulus monies during the audited period:</p> <p>An \$18,825 Homelessness Prevention and Rapid Re-housing Program grant was received and expended during calendar year 2010 for homeless prevention assistance and rapid re-housing assistance, of which \$779 was repaid in 2012 after it was disallowed by the Missouri Department of Social Services for inadequate documentation.</p> <p>The Carroll County Senate Bill 40 Board received \$15,317 under Title V, Section 5001 of the Recovery Act for Medicaid expenditures, which was used for general operations.</p>
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*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.