



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the Jefferson County Collector

Commissions	Personal commissions are not reported to the Internal Revenue Service as employee compensation by the county.
User Identification and Passwords	The County Collector has not established adequate user identification and password controls to reduce risk of unauthorized access to some computers and data.

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.



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RECOMMENDATION SUMMARY

Recommendations in the audit of the Jefferson County Collector

Commissions	The County Collector work with the County Executive and County Auditor to ensure all compensation is paid through the county's normal payroll process, properly taxed, and reported to the IRS as employee compensation.
User Identification and Passwords	The County Collector require employees use their unique user identification and password when accessing the property tax system.