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CITIZENS SUMMARY

Findings in the audit of Ralls County

Property Tax System	The county has not adequately restricted property tax system access. The County Clerk and County Commission do not adequately monitor property tax additions and abatements entered into the property tax system. Neither the County Commission nor the County Clerk adequately reviews the financial activities of the County Collector. The County Clerk does not prepare or verify the accuracy of the current or delinquent tax books.
Sheriff's Controls and Procedures	Former Sheriff's office personnel did not always record the method of payment (cash, check, or money order) on the one-write receipt ledger, or reconcile the composition of receipts to the composition of deposits during most of the year ended December 31, 2020, and bond receipts were not always deposited timely or intact. Sheriff's office personnel do not prepare a monthly list of liabilities, and consequently, liabilities are not agreed to the reconciled bank balance. The Sheriff has not entered into written agreements with the surrounding counties for the boarding of prisoners detailing the housing rate to be paid, the services to be provided, or any required notification for emergency or non-routine situations. The Sheriff's office does not always timely disburse fees and other receipts to the County Treasurer.
Prosecuting Attorney's Controls and Procedures	The Prosecuting Attorney's office does not issue prenumbered receipt slips for money received.
Property Tax Reductions	The county did not properly report property tax levy reductions to the State Auditor's Office in 2017 and 2018, and did not reduce the tax levy for sales tax collections for 2019 and 2020 as required.
Electronic Communication Policies	The county has not developed electronics records management and retention policies in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission.
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 Ralls County

Property Tax System

- 1.1 The County Commission and the County Clerk develop procedures to ensure all property tax changes are properly approved and monitored. In addition, the County Commission should work with the County Collector to ensure property tax system access rights are limited to only what is needed for the users to perform their job duties and responsibilities.
- 1.2 The County Commission and the County Clerk ensure all property tax additions and abatements are properly approved and monitored.
- 1.3 The County Clerk maintain a complete account book with the County Collector. In addition, the County Commission and the County Clerk should use the account book to review the accuracy and completeness of the County Collector's annual settlements.
- 1.4 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.

Sheriff's Controls and Procedures

The Sheriff:

- 2.1 Indicate the method of payment on all receipt slips, reconcile the composition of receipt slips to the composition of deposits, and deposit receipts intact and timely.
- 2.2 Prepare a monthly list of liabilities and reconcile the list to the available cash balance. Any differences should be promptly investigated and resolved, and any unidentified money disposed of in accordance with state law.
- 2.3 Work with the County Commission to obtain written agreements with the counties for the boarding of prisoners.
- 2.4 Disburse fees and other receipts to the County Treasurer monthly in accordance with state law.

Prosecuting Attorney's Controls and Procedures

The Prosecuting Attorney issue prenumbered receipt slips for money received immediately upon receipt, account for the numerical sequence of the receipt slips, and reconcile the amounts on the receipt slips to the amounts deposited and/or transmitted to victims or the County Treasurer.

Property Tax Reductions

The County Commission and County Clerk properly calculate and report property tax rate reductions (sales tax or voluntary) and develop a plan to correct improper property tax reductions from prior years. During the tax rate setting process, the County Commission and County Clerk should ensure tax rate information reported back to the county in the State Auditor's Office certification letter is consistent with expectations and, if not, promptly follow up on any discrepancies.

**Electronic Communication
Policies**

The County Commission work with other county officials to develop written records management and retention policies to address electronic communications management and retention to comply with Missouri Secretary of State Records Services Division Electronic Communications Records Guidelines.