



# CITIZENS SUMMARY

## Findings in the audit of the Clay County Collector and Property Tax System

Property Tax System Controls and Procedures	The County Clerk did not prepare the back tax, land and personal tax, or railroad and utility tax aggregate abstracts for 2020 or 2021. The County Clerk did not maintain an account book or other records summarizing property tax charges, transactions, and changes and no other review or reconciliation process was in place to verify this information.
Tax Billing and Collection Services	The County Collector does not have current written contracts with all cities and villages for tax billing and collection services.
Liabilities	The County Collector does not prepare a monthly list of liabilities for the tax sales account, and consequently, liabilities are not agreed to the reconciled bank balance.

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.



## **Recommendations in the audit of the Clay County Collector and Property Tax System**

Property Tax System Controls and Procedures	1.1	The County Clerk prepare the back tax, land and personal tax, and railroad and utility tax aggregate abstracts and timely file them with the Department of Revenue and State Tax Commission.
	1.2	The County Clerk maintain an account book with the County Collector for use in reviewing County Collector records.
Tax Billing and Collection Services		The County Collector work with the County Commission to obtain current written contracts with all cities and villages for tax billing and collection services.
Liabilities		The County Collector prepare monthly lists of liabilities and reconcile the lists to the available cash balances. Any differences should be promptly investigated and resolved. Any unidentified money should be disposed of in accordance with state law.