



Scott Fitzpatrick
Missouri State Auditor

CITIZENS SUMMARY

Summary of findings in the audit of Howell County

Sales Tax Rollback	The county did not properly report property tax levy reductions to the State Auditor's Office, accurately calculate property tax reduction amounts, or consider whether transfers were needed to the Special Road and Bridge Fund to replace lost property tax revenue.
Electronic Communication Policy	The county has not developed a records management and retention policy that includes electronic communication in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission.
County Collector's Commissions	The former County Collector improperly withheld and personally retained commissions on surtax and railroad and utility taxes collected for cities.
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 **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 Howell County

Sales Tax Rollback	The County Commission and County Clerk properly calculate and report property tax rate reductions (sales tax or voluntary) and determine whether any transfer is needed to the Special Road and Bridge Fund.
Electronic Communication Policy	The County Commission work with other county officials to develop a written records management and retention policy to address electronic communications management and retention to comply with Missouri Secretary of State Records Services Division electronic communications guidelines.
County Collector's Commissions	The County Collector discontinue personally retaining commissions withheld on surtax and railroad and utility taxes and distribute these collections in accordance with state law.