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Missouri State Auditor

County Collector Marion County

January 2011
Report No. 2011-01



auditor.mo.gov



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YELLOW SHEET

County Collector of Marion County, Missouri

State statute requires the State Auditor to audit the office of the County Collector after being notified of a vacancy in that office. On August 28, 2010, a vacancy occurred in the office of the County Collector of Marion County, Missouri. A successor was appointed and sworn into office effective September 28, 2010. The audit resulted in no findings.

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SUSAN MONTEE, JD, CPA
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To the County Commission
and
County Collector
Marion County, Missouri

Section 52.150, RSMo, requires the State Auditor to audit the office of the County Collector after being notified of a vacancy in that office. On August 28, 2010, a vacancy occurred in the office of the County Collector of Marion County. A successor was appointed and sworn into office effective September 28, 2010.

To satisfy our statutory obligation, we have audited the operations of the County Collector of Marion County. The scope of our audit included, but was not necessarily limited to, the period March 1 to August 28, 2010, and the year ended February 28, 2010. The objectives of our audit were to:

1. Determine the financial condition of the accounts of the office of the County Collector.
2. Evaluate the County Collector's internal controls over significant financial functions.
3. Evaluate the County Collector's compliance with certain legal provisions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the County Collector, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We tested certain of those controls to obtain evidence regarding the effectiveness of their design and operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of contract or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the County Collector and county's management and was not subjected to the procedures applied in our audit of the County Collector.

Section 52.150, RSMo, requires the County Commission to accept the State Auditor's report and, if necessary, to take certain specific actions if the State Auditor finds any monies owing to the county or the past County Collector. No findings resulted from our audit of the County Collector of Marion County.



Susan Montee, JD, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Alice M. Fast, CPA, CGFM, CIA
Audit Manager:	Debra S. Lewis, CPA
In-Charge Auditor:	Lori Bryant

Marion County Collector Organization and Statistical Information

The County Collector bills and collects property taxes for the county and most local governments. Pursuant to Section 52.015, RSMo, the term for which collectors are elected expires on the first Monday in March of the year in which they are required to make their last final settlement for the tax book collected by them. Annual settlements are to be filed with the county commission for the fiscal year ended February 28 (29).

Lee Viorel served as County Collector until August 28, 2010. Mary Ann Viorel was appointed the Marion County Collector and sworn into office on September 28, 2010.

The County Collector received compensation of \$34,235 for the period March 1 to August 28, 2010. During the year ended February 28, 2010, the County Collector received compensation of \$70,128. Compensation was in accordance with statutory provisions.