Thomas A. Schweich
Missouri State Auditor

Clinton County Collector and Property Tax System

February 2015

Report No. 2015-009

http://auditor.mo.gov

Thomas A. Schweich
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the Clinton County Collector and Property Tax System

Background	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. The County Collector resigned effective May 31, 2014, and a successor was appointed and sworn into office on June 17, 2014. The scope of our audit included, but was not necessarily limited to, the period from March 1, 2014, to May 31, 2014, and the year ended February 28, 2014.
County Collector's Controls and Procedures	The County Collector did not take steps to oversee day to day operations of the office, and was generally not in the office during regular work hours. The Deputy Collector found $46,208 in cash in the County Collector's office closet during the audit. The County Collector's staff could not provide reasons why these monies were on hand and stored in the closet. Liabilities exceeded the cash balance of the County Collector's main bank account by $4,147, indicating a shortage in the account. In addition, $961 recorded on receipt records for August and September 2013 were not deposited, and may be missing. Problems with duplicate property tax receipt fees and advertising fees receipt records indicated additional funds may be missing. The County Collector's office did not receipt all monies received timely or make deposits timely or intact. In addition, the County Collector's office did not always prepare bank reconciliations on all accounts, and the County Collector's office did not always disburse liabilities timely. Also, the County Collector's office did not properly document the amount of money received during a tax sale in the property tax system.
Property Tax System	The County Collector did not timely file the February 28, 2014, annual settlement with the County Clerk. The County Commission and County Clerk do not adequately review additions and abatements entered into the property tax system and neither the County Commission nor the County Clerk adequately reviews the annual settlements of the County Collector. Also, the County Collector had not established adequate password controls.

In the areas audited, the overall performance of this entity was **Poor**.*

***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.

All reports are available on our Web site: auditor.mo.gov

Clinton County Collector and Property Tax System
Table of Contents

State Auditor's Report 2

Management Advisory Report - State Auditor's Findings
1. County Collector's Controls and Procedures 4
2. Property Tax System 11

Organization and Statistical Information 14

Supporting Documentation for Differences Between Receipts and Deposits 15

THOMAS A. SCHWEICH
Missouri State Auditor

To the County Commission
and
County Collector
Clinton County, Missouri

We have audited the County Collector and Property Tax System of Clinton County. 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. The County Collector resigned effective May 31, 2014, and a successor was appointed and sworn into office on June 17, 2014. The scope of our audit included, but was not necessarily limited to, the period from March 1, 2014, to May 31, 2014, and the year ended February 28, 2014. The objectives of our audit were to:

1. Evaluate the county's internal controls over significant property tax functions.

2. Evaluate the county's compliance with certain legal provisions.

Our methodology included reviewing written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county, 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 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 management and was not subjected to the procedures applied in our audit of the County Collector and Property Tax System.

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 former County Collector. For the areas audited, we identified (1) deficiencies in internal controls, and (2) noncompliance with legal provisions. The accompanying Management Advisory Report presents our findings arising from our audit of the County Collector and Property Tax System of Clinton County.

Thomas A. Schweich
State Auditor

The following auditors participated in the preparation of this report:

Deputy State Auditor:	Harry J. Otto, CPA
Director of Audits:	Regina Pruitt, CPA
Audit Manager:	Lori Melton, M.Acct., CPA
In-Charge Auditor:	Kenneth Erfurth
Audit Staff:	Amanda Messick

1. County Collector's Controls and Procedures

Despite similar concerns noted in our prior audits, significant weaknesses in internal controls and record-keeping procedures in County Collector Cockrum's office still existed. A total of $46,208 in cash was discovered in the County Collector's office closet during the audit. Liabilities exceeded the cash balance by $4,147 at May 31, 2014, indicating a shortage in the account. In addition, receipts per the receipt slips exceeded bank deposits by $961 for the 2 months ending September 30, 2013, and these undeposited monies may be missing. Problems with duplicate property tax receipt fees and advertising fees receipt records indicated additional funds may be missing.

Receipt slips are not prepared for all types of receipts, deposits are not made intact or timely, bank reconciliations are not always performed for all accounts, and liabilities of the County Collector's office are not disbursed timely. The amount of money received during tax sales is not properly documented in the property tax system.

1.1 County Collector duties

The County Collector's duties were not routinely performed in the County Collector's office within the Clinton County courthouse and the County Collector did not take steps to oversee day to day operations of the office or her office staff. According to the Deputy Collector, the County Collector came to the office during regular work hours once every 2 to 3 weeks during 2013. The County Clerk estimated the County Collector came to the office during regular work hours only a few days during the 5 months preceding her May 31, 2014, resignation.

Office staff indicated the County Collector was responsible for performing the duties of depositing receipts, reconciling bank accounts, writing and signing checks, preparing month-end reports and monthly settlements, and preparing annual settlements. Many of these duties require a physical presence in the office in order to access the property tax system. Failure to perform these tasks places the burden upon County Collector's staff to perform many of the duties for the County Collector. The County Collector's absence creates staffing issues in which sufficient personnel are not present to ensure all duties are performed, properly segregated, independently reviewed, and performed timely.

According to the County Collector's staff, they delivered monies for deposit, day-end reports, and monthly reports to the County Collector's personal residence, where she would perform her official duties, including preparing and delivering deposits to the bank. In addition, the Clinton County Commissioners indicated they received a concern on June 11, 2013, stating bank deposits were made by a relative of the County Collector who was not an employee of the County Collector's office. Beginning in March 2014, the Deputy Collector began taking deposits directly to the bank.

Monies found in closet

Monies in the County Collector's office were not stored according to described office procedures, making them prone to loss and theft. On May 28, 2014, we asked the County Collector to explain the reasons approximately $50,000 in deposits in transit were listed on the most recent bank reconciliation from November 2013. After this conversation, the County Collector instructed the Deputy Collector to search specific locations in the County Collector's office where office staff stated money is not usually kept, including a cabinet in the office closet. The Deputy Collector found 2 money bags with $46,208 in cash (including $42,000 in $100 and $50 denominations) in this cabinet. She found the bags after an extensive search, hidden within a nook in the cabinet that held a coffee pot and adding machine tape, and in a way where only an individual kneeling on the ground to look for items would find them. The County Collector's staff did not provide the $46,208 to the auditors during a cash count on April 14, 2014. Staff indicated they did not know about these monies when we requested all monies for the count and monies are normally stored overnight in an office safe. Office staff deposited these monies on May 29, 2014. The staff could not explain why money would have been placed in the closet cabinet and indicated the money likely would not have been found for a considerable period of time, if at all, if the County Collector had not described where to search. Additionally, the composition of the bills being predominantly large denominations is unusual for a County Collector's office; because deposits generally include a large number of small denominations. The results of the April 14, 2014, cash count included cash in various denominations and several dollars in change. It is also more likely an office would hold back small denominations from a deposit, because smaller denominations are often retained for a change fund. A similar condition was noted in our prior audit report with $92,000 in cash held for up to 9 months.

Account shortage and undeposited monies

A review of the County Collector's office bank accounts and receipts determined the County Collector would not be able to meet liabilities owed from the main bank account given the remaining balance, indicating monies may not have been deposited. Per the May 31, 2014, bank statement, the main account balance was $417,479; however, liabilities for the County Collector's main bank account totaled over $421,626, indicating a $4,147 shortage. We were unable to determine the reason for the difference due to poor records. The County Collector did not prepare a complete list of monthly liabilities, bank reconciliations had not been performed on the County Collector's main bank account since November 2013, and the County Collector was not present to perform her duties or oversee her staff.

The County Collector did not deposit some recorded cash receipts and did not receipt all monies. A comparison of receipt records to deposit records for July 31, 2013, through September 30, 2013, identified a total of $961 in undeposited cash receipts. For one deposit, total cash deposited was $96 less

than cash recorded in the receipt records while the total amount of checks deposited was $96 more than checks recorded in the receipt records. In addition, the deposit slips often only included a total of the deposit, not a composition of the cash and checks in the deposit, a list of receipt slip numbers, names of payers, or other identifying information.

During this period, 42 deposits did not agree to the corresponding amounts recorded in the property tax system, resulting in a net shortage of $961. Of the 42 deposits, 10 included advertising fees collected that were not receipted or recorded into the property tax system. The advertising fees were documented on the deposit slip separately from monies normally receipted in the property tax system, not part of the deposit slip totals, and were not included in the amount delivered to the bank.

The Supporting Documentation for Differences Between Receipts and Deposits section at the end of this report provides details regarding the deposit discrepancies between July 31, 2013, and September 30, 2013.

Other missing monies

Due to inadequate or incomplete records, additional missing monies could exist but cannot be readily determined. The County Collector did not issue receipt slips for duplicate property tax receipt payments received or record when these monies were received. The annual settlement for the year ending February 29, 2012, reported duplicate property tax receipts of $645.

Section 139.090, RSMo, requires the County Collector to charge a one dollar fee for each duplicate property tax receipt issued, and Section 52.269.4, RSMo, requires the County Collector to collect these funds on behalf of the county and deposit them in the county general revenue fund. According to the County Clerk and County Treasurer, the county has not received any duplicate tax receipt monies from the County Collector since 2012.

1.2 Receipting and depositing

Significant weaknesses exist in the County Collector's procedures for receipting payments and making deposits. Monies received were not always receipted timely and in some cases were not receipted at all. In addition, deposits were not made timely or intact.

Receipting

The state Department of Conservation payments in lieu of tax of $4,055 each year were received in December 2012 and December 2013 and deposited 60 and 91 days later, respectively, into the County Collector's main bank account. These monies were not receipted and were not distributed to the County Treasurer. The annual settlement for the year ended February 28, 2013, did not include the December 2012 payment for $4,055 and the annual settlement for the year ended February 28, 2014, did not include the December 2013 payment for $4,055.

As noted previously, in addition to payment in lieu of taxes monies not being receipted, duplicate property tax receipt and advertising fees monies were not receipted. The County Collector receives advertising fees for the presentation of delinquent tax sale information in local newspapers from the person who pays the delinquent property tax (either the individual who purchases the property at the tax sale or the original owner who pays the delinquent taxes). These fees are assessed at $35 per property. Deposit slips prepared from July 31, 2013, through September 30, 2013, indicated over $3,000 in advertising fees had been received during this period.

Depositing

Deposits in the County Collector's office were not always identifiable by the composition of receipts, cash and checks shown as received on the same date are often deposited separately and on different dates, and deposits were not made timely. Office staff indicated 2 deposits were prepared daily with one deposit for cash received and the other deposit for checks received. Our review of the check register indicated 2 deposits were usually prepared per day; however, the deposits were not always immediately taken to the bank.

- Receipts could not be traced to specific deposits. The deposit slips only indicated the total amount deposited. The amount deposited did not usually agree to the receipt records. The cash deposit amount did not usually agree to the cash amount received per the receipt records and the check amount deposited did not usually agree to the check amount receipted. For example, during April 2014, the County Collector made 2 cash deposits totaling $11,228 into the main bank account that could not be traced to any receipt listings. The County Collector was not available to explain these deposits and her office staff did not know why the deposits occurred or what the monies related to.

- Though the County Collector's office staff indicated that during 2013, the majority of deposits were made every 2 to 3 days, our review of bank records for the County Collector's office accounts revealed significant concerns with the timeliness of deposits. Cash was often deposited several months after checks. The County Collector used a check scanner in the office to deposit checks with the bank instead of actually physically taking checks to the bank, but the checks were not always deposited timely because the County Collector was not at the office every day to scan them. Only cash had to be taken to the bank. For receipts from July 30, 2013, and July 31, 2013, checks totaling $5,713 and $7,097, respectively, were deposited on August 6, 2013. Cash receipts of $176 on July 30, 2013, and $2,252 on July 31, 2013, were deposited on December 27, 2013.

- We determined the average number of days from receipt of monies in the County Collector's office to the date deposited was 25 days, using information from the check register and the bank records for the period

March 1, 2013, through December 31, 2013. During the audit period, there were 14 different days in which at least 10 separate deposits occurred. Many of these deposits were recorded in the check register more than 60 days prior to being deposited. For example, 27 separate deposits totaling $47,223 cleared the bank on July 9, 2013. The dates of these deposits per the check register ranged from March 15, 2013, through July 8, 2013. Additionally, 23 of these deposits were shown as deposits in transit on the June 30, 2013, bank reconciliation and 3 of these deposits were related to March.

To reduce the risk of loss, theft, or misuse of monies received, procedures should be established to ensure all monies are properly receipted, promptly recorded, and deposited intact and timely upon receipt.

1.3 Bank accounts and reconciliations

The County Collector's office did not prepare bank reconciliations for 4 of the 5 bank accounts, maintain a check register for 4 bank accounts, or identify or reconcile liabilities with cash balances for any of the 5 bank accounts. At May 31, 2014, the bank balances were $9,940, $28,151, $9,672, and $25,550, in the credit card, partial payment, protested tax, and Tax Maintenance Fund accounts, respectively. In the main account, bank reconciliations were not performed from December 2013 through April 2014, bank reconciliations from March 2013 through November 2013 were insufficient, a check register was not prepared from January 2014 through May 2014, and the check register did not contain sufficient information when prepared. Additionally, a listing of liabilities was not prepared or reconciled with cash balances for the County Collector's main account. The bank balance in the County Collector's main account was $417,479 on May 31, 2014.

The County Collector had not established procedures to ensure bank statements were reviewed for the credit card, partial payment, protested tax, and Tax Maintenance Fund accounts. When reconciliations were performed for the County Collector's main account, the County Collector did not investigate differences; instead an adjustment for the amount was entered in the check register to account for the difference. Our review of bank statements and available bank reconciliations identified the following concerns:

- The County Collector overdrew the Tax Maintenance Fund account in October 2013 because Tax Maintenance Fund fees disbursed from the main account were not deposited timely and the County Collector did not maintain a running book balance.

- A returned check for $249 included on the December 2013 main account bank statement was not recorded on the check register. No adjustment occurred in the property tax system for this returned

payment and it was ultimately disbursed to the taxing authorities, though the monies had not been received.

- Numerous deposits in transit were listed on the County Collector's main account bank reconciliations. For example, the November 2013 bank reconciliation listed 34 deposits in transit totaling $519,232, dating as far back as May 2013.

- A deposit in transit listed on the County Collector's main account bank reconciliation for November 2013 had cleared in September 2013.

- Bank reconciliations performed for the County Collector's main account for the 4 years prior to November 2013 and the check register for the 4 years prior to December 2013 were all prepared in just a few weeks by the County Collector, after the arrival of audit staff in April 2014, according to County Collector's office staff.

- The partial payment and protested tax bank accounts carried significant balances at May 31, 2014, of $28,151 and $9,672, respectively; however, there was no activity in the accounts for the period of March 2013 through May 2014. In addition, there was no listing of liabilities maintained identifying where the payments originated from and the current status.

Without maintaining a cumulative book balance and preparing monthly bank reconciliations, there is little assurance cash receipts and disbursements have been properly handled and recorded. In addition, bank and book errors may not be detected and corrected timely. Without regular identification and comparison of liabilities to the reconciled cash balance, there is less likelihood errors will be identified and the ability to both identify liabilities and resolve errors is diminished.

1.4 Disbursements

The County Collector did not adequately evaluate liabilities when reconciliations were performed. As a result, the County Collector did not disburse some monies timely. Our review of County Collector records noted the following concerns:

- Interest was not turned over to the County Treasurer on a monthly basis and was not included on the annual settlement for the years ended February 28, 2013, and February 28, 2014. Interest proceeds from the main account earned from property tax collections are to be distributed to the County Treasurer monthly for disbursement to taxing authorities. The last interest disbursement by the County Collector was made in January 2010. The total interest accumulated and undistributed at May 31, 2014, was $45,143.

- Fees collected from the delinquent property tax sale conducted in August 31, 2012, totaling $20,364 were not disbursed until January 9, 2013.

- Surtax collections totaling $219,474 from the year ended February 28, 2014, were not disbursed until June 2, 2014.

Adequate reviews of open items and performance of bank reconciliations are necessary to ensure all collections are properly identified and disbursed timely.

1.5 Tax sale

The County Collector did not record the actual amounts received during the August 2013 tax sale in the property tax system, but instead recorded the amounts due as the amount received. There was no record maintained of amounts received at the tax sale. The county has chosen to sell some properties for less than the delinquent taxes, interest, penalties, and costs due when the property has not sold after 3 offerings (tax sales).

Tax sale receipts of $30,794 were recorded in the property tax system although records indicate only $19,426 was disbursed to the applicable taxing authorities. The Deputy County Collector indicated no receipt slips were issued for the sale and no receipt listing maintained. Thus, the amount of monies received from the tax sale is not known and it is not possible to determine if the proper amount was deposited and disbursed.

No adjustment was made in the property tax system to account for the difference in the amount received or to write off uncollected amounts after the tax sale. In addition, a listing of individual properties sold at the tax sale and the amount collected was not maintained to support differences from the property tax system or for purposes of reconciling to bank records. Without this information, the County Collector could not document these monies were property handled and accounted for.

Similar conditions previously reported

Similar conditions to sections 1.2, 1.3, and 1.4 were noted in our prior audit report.

Recommendations

The County Collector:

1.1 Adequately perform or delegate and oversee the duties of the office of County Collector and account for monies found in the closet.

1.2 Ensure all monies received are issued receipt slips, timely receipted, and deposits are made intact and timely.

1.3 Maintain a check register for all bank accounts. In addition, the County Collector should prepare and document bank reconciliations on a monthly basis and compare lists of liabilities to the reconciled balance. An attempt should be made to identify and resolve the differences in the cash balance that currently exist in the main account.

1.4 Distribute collections of interest, surtax, and tax sales timely.

1.5 Ensure receipt slips are issued for monies received during the tax sale. Any differences between the amount received and the amount owed should be documented and properly adjusted.

Auditee's Response

The County Collector provided the following responses:

1.1-1.3 &1.5 Since assuming office on June 17, 2014, I have implemented changes to address the audit recommendations.

1.4 I agree with the recommendation. I am in the process of identifying and disbursing these monies. Tax sales monies have already been disbursed. Surtax and interest monies will be disbursed in March 2015.

2. Property Tax System

The County Clerk and County Commission do not provide adequate monitoring over property tax system activities. The County Collector collected approximately $20.2 million annually in property taxes and other monies during the year ended February 28, 2014.

2.1 Annual settlements

The County Collector's annual settlement for the year ended February 28, 2014, was filed with the County Clerk on November 12, 2014.

Section 139.160, RSMo, requires the County Collector to annually settle with the County Commission by the first Monday in March the accounts of all monies received from taxes and other sources. To help ensure the validity of tax book charges, collections, and credits, and for the County Clerk and County Commission to properly verify these amounts, it is imperative the County Collector file timely annual settlements.

2.2 Additions and abatements

The County Commission and County Clerk do not adequately review additions and abatements entered into the property tax system. The County Assessor communicates needed additions and abatements changes to the property tax records to the County Collector's office on manual forms. The County Collector's office then posts these changes to the property tax system. Each month, the County Clerk prepares court orders indicating only the grand totals of additions and abatements for the County Commission to approve based on reports the County Clerk generates from the property tax

system. The County Clerk does not receive a copy of the manual forms from the County Assessor's office or a monthly summary of additions and abatements from the County Assessor for comparison to the property tax system. As a result, additions and abatements, which constitute changes to the amount of taxes the County Collector is charged with collecting, are not properly monitored and errors or irregularities could go undetected. As previously noted, the County Collector has access in the property tax system to make addition and abatement changes and can also make address changes, enter tax rates, and outlaw taxes. Because the County Collector is responsible for collecting tax monies, good internal controls require the County Collector not have access rights allowing alteration or deletion of information.

Sections 137.260 and 137.270, RSMo, assign responsibility to the County Clerk for making changes to the tax books with the approval of the County Commission. An independent review of approved additions and abatements to changes made to the property tax system would help ensure changes to the property tax system records are proper.

2.3 Review of activity

Neither the County Commission nor the County Clerk adequately reviews the annual settlements of the County Collector. The County Clerk does not investigate the identified differences between the County Clerk's account book and the County Collector's reports from the property tax system. In addition, the County Commission does not perform procedures to verify the accuracy and completeness of the County Collector's annual settlements. As a result, there is an increased risk of loss, theft, and misuse of property tax monies going undetected, and less assurance the annual settlements are complete and accurate.

Maintaining the statutorily required account book is of little value if the County Clerk does not use it to ensure taxes charged and credited to the County Collector are complete and accurate or the County Clerk and County Commission do not use it to verify the County Collector's annual settlements.

2.4 Password controls

The County Collector had not established adequate password controls to reduce the risk of unauthorized access to computers and data. Employees were not required to change passwords on a periodic basis and employees shared passwords.

Passwords are required to authenticate access to computers. The security of a computer password is dependent upon keeping passwords confidential. However, since passwords did not have to be periodically changed and were shared, there is less assurance passwords were effectively limiting access to computers and data files to only those individuals who need access to perform their job responsibilities. Passwords should be unique and

confidential and changed periodically to reduce the risk of a compromised password and unauthorized access to and use of computers and data.

Similar conditions previously reported

Similar conditions to sections 2.2 and 2.3 were noted in our prior audit report.

Recommendations

2.1 The County Collector file timely annual settlements.

2.2 The County Commission and the County Clerk develop procedures to ensure all property tax additions and abatements are properly approved and monitored. In addition, the County Collector ensure property tax system access rights are limited to only what is needed for the users to perform their job duties and responsibilities.

2.3 The County Clerk and the County Commission should use the account book to review the accuracy and completeness of the County Collector's annual settlements.

2.4 The County Collector require unique passwords for each employee that are kept confidential and periodically changed, to prevent unauthorized access to the County Collector's computers and data.

Auditee's Response

The County Collector provided the following responses:

2.1 The annual settlement is due in March. My term expires on February 28, 2015. I have performed the monthly settlements, which have reconciled with the County Clerk. The monthly settlements will be available for the incoming County Collector to complete the annual settlement.

2.2 I have limited access to the extent possible and have established compensating controls to identify unauthorized changes.

2.4 I understand and will take the recommendation under advisement. I will research options to implement the recommendation.

The County Commission and County Clerk provided the following responses:

2.2 We agree. We have implemented the auditor's recommendations to ensure that all property tax additions and abatements are properly approved and monitored.

2.3 We understand the recommendation and will take it under advisement.

Clinton County Collector and Property Tax System
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).

Sharon Cockrum served as County Collector until May 31, 2014. Shelly King was appointed the Clinton County Collector and sworn into office on June 17, 2014.

The County Collector received compensation of $13,759 for the period March 1, 2014, to May 31, 2014. During the year ended February 28, 2014, the County Collector received compensation of $71,930. Compensation was in accordance with statutory provisions.

Clinton County Collector and Property Tax System
Supporting Documentation for Differences Between Receipts and Deposits

Deposit Date	Recorded Cash Receipts	Recorded Check Receipts	Total Receipts	Cash Deposited	Checks Deposited	Total Deposited	Cash Long/(Short)	Checks Long/(Short)	Total Difference
7/31/2013*	$ 2,285.70	7,039.13	9,324.83	2,251.74	7,097.13	9,348.87	(33.96)	58.00	24.04
8/01/2013*	157.74	2,074.61	2,232.35	122.74	2,074.61	2,197.35	(35.00)	-	(35.00)
8/02/2013	834.50	3,368.51	4,203.01	800.52	3,368.51	4,169.03	(33.98)	-	(33.98)
8/05/2013*	1,885.79	1,600.63	3,486.42	1,871.48	1,670.63	3,542.11	(14.31)	70.00	55.69
8/06/2013	958.54	-	958.54	862.54	96.00	958.54	(96.00)	96.00	-
8/07/2013	40.00	1,902.66	1,942.66	29.54	1,902.66	1,932.20	(10.46)	-	(10.46)
8/08/2013	220.00	1,099.28	1,319.28	203.86	1,099.28	1,303.14	(16.14)	-	(16.14)
8/09/2013	350.00	4,183.74	4,533.74	671.39	3,820.07	4,491.46	321.39	(363.67)	(42.28)
8/12/2013	2,530.13	946.21	3,476.34	2,393.04	946.22	3,339.26	(137.09)	0.01	(137.08)
8/13/2013*	737.48	14,647.09	15,384.57	754.65	14,686.98	15,441.63	17.17	39.89	57.06
8/14/2013	2,648.62	2,035.67	4,684.29	2,640.04	2,035.67	4,675.71	(8.58)	-	(8.58)
8/15/2013	260.89	4,671.84	4,932.73	257.40	4,671.84	4,929.24	(3.49)	-	(3.49)
8/16/2013*	1,236.21	7,449.62	8,685.83	1,214.51	7,519.49	8,734.00	(21.70)	69.87	48.17
8/19/2013	2,093.74	478.24	2,571.98	2,080.22	478.24	2,558.46	(13.52)	-	(13.52)
8/20/2013*	2,238.25	9,403.61	11,641.86	2,142.78	9,418.88	11,561.66	(95.47)	15.27	(80.20)
8/21/2013*	1,114.12	17,048.96	18,163.08	1,069.21	17,118.96	18,188.17	(44.91)	70.00	25.09
8/22/2013*	1,244.07	2,797.31	4,041.38	1,189.87	2,832.92	4,022.79	(54.20)	35.61	(18.59)
8/23/2013*	8,200.55	5,476.40	13,676.95	8,137.52	5,501.40	13,638.92	(63.03)	25.00	(38.03)
8/26/2013*	792.65	3,035.35	3,828.00	813.33	3,070.35	3,883.68	20.68	35.00	55.68
8/27/2013	100.00	2,110.41	2,210.41	54.97	2,110.38	2,165.35	(45.03)	(0.03)	(45.06)
8/28/2013	294.61	1,883.63	2,178.24	293.80	1,885.63	2,179.43	(0.81)	2.00	1.19
8/29/2013	1,222.38	10,151.56	11,373.94	1,094.63	10,236.79	11,331.42	(127.75)	85.23	(42.52)
8/30/2013	1,670.00	5,927.74	7,597.74	1,598.40	5,930.74	7,529.14	(71.60)	3.00	(68.60)
9/03/2013	1,031.24	6,569.08	7,600.32	1,019.76	6,569.08	7,588.84	(11.48)	-	(11.48)
9/04/2013	140.00	367.09	507.09	136.18	367.09	503.27	(3.82)	-	(3.82)
9/05/2013	786.21	575.35	1,361.56	746.47	525.24	1,271.71	(39.74)	(50.11)	(89.85)
9/06/2013	860.03	1,432.31	2,292.34	858.76	1,432.31	2,291.07	(1.27)	-	(1.27)

Clinton County Collector and Property Tax System
Supporting Documentation for Differences Between Receipts and Deposits

Deposit Date	Recorded Cash Receipts	Recorded Check Receipts	Total Receipts	Cash Deposited	Checks Deposited	Total Deposited	Cash Long/(Short)	Checks Long/(Short)	Total Difference
9/09/2013	1,490.00	5,146.85	6,636.85	1,488.17	5,146.85	6,635.02	(1.83)	-	(1.83)
9/10/2013	566.45	1,201.52	1,767.97	432.82	1,280.52	1,713.34	(133.63)	79.00	(54.63)
9/11/2013	180.00	424.46	604.46	148.72	426.46	575.18	(31.28)	2.00	(29.28)
9/12/2013	200.00	2,156.43	2,356.43	184.97	2,156.43	2,341.40	(15.03)	-	(15.03)
9/13/2013	925.00	2,589.41	3,514.41	790.17	2,589.41	3,379.58	(134.83)	-	(134.83)
9/16/2013	305.51	3,389.99	3,695.50	261.82	3,390.43	3,652.25	(43.69)	0.44	(43.25)
9/17/2013	198.26	10,187.55	10,385.81	194.60	10,187.12	10,381.72	(3.66)	(0.43)	(4.09)
9/18/2013	603.00	2,227.59	2,830.59	602.62	2,227.59	2,830.21	(0.38)	-	(0.38)
9/19/2013	500.00	1,032.72	1,532.72	483.44	1,032.72	1,516.16	(16.56)	-	(16.56)
9/20/2013	34.00	2,231.33	2,265.33	33.53	2,231.32	2,264.85	(0.47)	(0.01)	(0.48)
9/23/2013	300.00	18,412.70	18,712.70	222.23	18,412.70	18,634.93	(77.77)	-	(77.77)
9/25/2013	920.00	1,217.68	2,137.68	852.68	1,217.68	2,070.36	(67.32)	-	(67.32)
9/26/2013	210.00	8,381.20	8,591.20	192.04	8,381.20	8,573.24	(17.96)	-	(17.96)
9/27/2013	3,322.95	6,495.18	9,818.13	3,248.87	6,520.18	9,769.05	(74.08)	25.00	(49.08)
9/30/2013	190.94	10,312.00	10,502.94	175.29	10,312.00	10,487.29	(15.65)	-	(15.65)
$	45,879.56	193,682.64	239,562.20	44,621.32	193,979.71	238,601.03	(1,258.24)	297.07	(961.17)

* Deposit slip contained one or more advertising fees of $35. These fees were identified because they were documented on the deposit slip, though they were not included in the deposit itself. These fees were not receipted in the property tax system.