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Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Linn County

Property Tax System	The County Collector-Treasurer and her deputy have administrative access rights in the property tax system, which allows them to alter or delete tax rates, assessed values, and property tax billings. This creates a significant control weakness, as the County Collector-Treasurer is also responsible for collecting tax monies. Users of the property tax system all use the same user identification and password, and the system does not require that the password be changed periodically. In addition, numerous receipting errors were made, requiring over 500 monetary transaction voids totaling over \$230,000 in the two years ended February 29, 2012, and such voids are not adequately reviewed or monitored by the County Collector-Treasurer.
Timesheets	The Sheriff does not sign Sheriff's department timesheets, and the Child Support Division employee's timesheets are not signed by a supervisor. County employees estimate the number of hours to be worked during the end of the pay period, which are not later compared to actual hours worked.
Fuel Use	As noted in our prior audit report, procedures to monitor fuel use in the Road and Bridge department and Sheriff department are not adequate. The Road and Bridge department does not maintain a fuel log for the bulk fuel tank, record mileage when fueling vehicles, or retain and reconcile fuel card purchase receipts to fuel use. The Sheriff's department maintains mileage and fuel logs, but these logs are not reconciled to fuel purchases, and mileage is not reviewed for reasonableness.
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**.*

American Recovery and
Reinvestment Act
(Federal Stimulus)

Linn County received the following Federal Stimulus funds during the audit period:

A \$2,224 Title V, Section 5001 under Division B of the Recovery Act grant, \$400 of which was spent to build a carport for the green house operations. The Senate Bill 40 Board plans to spend the remaining \$1,824 for improvements to the green house operations.

*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.