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CITIZENS SUMMARY

Findings in the audit of Audrain County

Property Tax System

As noted in our two prior audits, neither the County Clerk nor the County Commission adequately reviews the financial activities of the County Collector. The County Clerk's account book does not indicate additions, abatements, and delinquent credits, and therefore, does not provide all information needed to perform adequate reviews of the County Collector's annual settlements. The County Commission does not document its review of the monthly additions and abatements report and does not document procedures performed to verify the County Collector's annual settlements. As a result, errors and irregularities could go undetected, and there is an increased risk of loss, theft, or misuse of property tax monies going undetected.

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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