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CITIZENS SUMMARY

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

Background	On December 31, 2016, a vacancy occurred in the County Collector's office due to the resignation of Sheila L. Wyatt to become a County Commissioner. The Governor appointed Ramona Cope as County Collector on December 30, 2016 and she was sworn into office on January 3, 2017. State law requires an audit be conducted after a vacancy occurs in the office of the county collector.
County Collector's Controls and Procedures	Receipt slips were not issued for numerous checks held in the County Collector's office at the time of our January 17, 2017, cash count, and some of these checks were received during December 2016. These checks were also not deposited intact or timely, and some of the checks were shredded or mailed back to the taxpayer. Neither the County Collector nor the former County Collector (1) accounted for the numerical sequence of receipt numbers assigned by the computer system, (2) always retained manual receipt slips issued for tax sale proceeds or property tax payments received on the behalf of other counties, or (3) restrictively endorsed checks until the preparation of the deposit. The former County Collector had not established adequate procedures and records related to the collection of partial payments.
Additions and Abatements	The County Clerk and the County Commission did not timely review and approve additions to personal property and some abatements of personal property.
Passwords	Neither the County Collector nor the former County Collector established adequate password controls to reduce the risk of unauthorized access to computers and data.

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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