

To: Honorable Michelle McBride, County Collector
From: Brent Statler, County Auditor
Subject: Collector Annual Review RSMo 140.160 Review
Date: November 7, 2019

A limited review of the County Collector required under RSMo 140.160 was conducted by the County Auditor's Office. The results of our analysis are detailed in the attached report.

The analysis was conducted in accordance with the *Standards for the Professional Practice of Internal Auditing* and consisted of examining sufficient evidence to afford a reasonable basis for our findings. Since this was a special review, rather than a departmental audit, management responses are not necessary.

If you have any questions or concerns pertaining to the observations or recommendations included in this report, please feel free to call me.

Attachment

Copy to: Honorable County Council Members
Honorable Steve Ehlmann, County Executive
Joann Leykam, Director of Administration

Objectives

The objectives of this review were to satisfy the requirement under RSMo 140.160 which states, “The county auditor in all counties having a county auditor shall annually audit collections, deposits, and supporting reports of the collector and provide a copy of such audit to the county collector and to the governing body of the county.”; and further to determine whether internal controls are adequate and effective to ensure that collections, deposits, and supporting reports are accurate.

Scope and Methodology

The County Auditor’s Office conducted a review of the County Collector under RSMo 140.160.

The scope of the review included the Collector’s Annual Settlement for FY 2018 ending 2/28/2019. The following analysis was performed as part of our review: Note: The review was conducted on a test basis.

- Traced charges to tax books, additions/abatements and collections to monthly Collector Summary report.
- Reviewed the annual settlement spreadsheet for accuracy.
- Reviewed the daily collection reports from Aumentum.
- Reviewed Collector bank statements for deposits and disbursements.

Results

Overall, it appears that the Annual Settlement which reports annual charges, collections, and disbursements is materially accurate. The only item discovered was the Developmental Disabilities Resource Board tax for Railroad and Utility (RR/UT) charges in the amount of \$315,801.89 was added to the 2018 Land Tax Book (charges and collections) instead of the 2018 RR/UT Tax Book. This was a manual entry since the current tax management software is not capable of printing the annual settlement. The amount is immaterial to overall settlement and resulted in no change to the total amounts reported or distributions to the taxing authorities. The County Collector should adjust the settlement totals to reflect this change prior to finalizing the FY 2018 Annual Settlement.