



**Nicole Galloway, CPA**  
Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of the City of St. Louis - Office of Sheriff

Land Tax Sales	Sheriff's office personnel do not prepare lists of liabilities of money held to be distributed to the appropriate office or individual and do not attempt to reconcile liabilities to the balance in the Land Auction Sales Fund. The Sheriff does not have adequate procedures to follow up on properties sold that have not gone through the required court confirmation hearing.
Real Estate Levy Auctions	The Sheriff has not adequately segregated bidding and/or auctioneer duties for real estate levy auctions and auction documentation is not sufficient.
Property Room	The Sheriff's office has not established adequate controls and procedures over seized property.
Accounting Controls and Procedures	Sheriff's office personnel do not prepare budgets for the Commission, Revolving Conceal and Carry Weapon, and Process Server Funds. Office personnel do not prepare a monthly list of liabilities for the general business bank account, and consequently, liabilities are not agreed to the reconciled bank balance. Office personnel do not restrictively endorse checks and money orders upon receipt.
Electronic Communication	The Sheriff has not developed records management and retention policies in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission.

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

**All reports are available on our website: [auditor.mo.gov](http://auditor.mo.gov)**

\*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.



---

**Recommendations in the audit of the City of St. Louis - Office of Sheriff**

---

**Land Tax Sales**

The Sheriff:

- 1.1 Ensure monthly lists of liabilities for the Land Auction Sales Fund are prepared and reconciled to the fund balance. Any differences should be promptly investigated and resolved.
- 1.2 Continue to develop additional procedures for following up on property sales pending court confirmation and identify ways to expedite this process.

---

**Real Estate Levy Auctions**

The Sheriff segregate the auction duties to the extent possible or ensure documented independent or supervisory reviews are performed. In addition, the Sheriff should ensure adequate documentation is prepared and maintained for real estate levy auction sales.

---

**Property Room**

The Sheriff implement a formal process for performing physical inventories of seized property. The process should include a schedule that will allow for inventorying all seized property over a period of time and any differences should be investigated and resolved. Also, the Sheriff should implement procedures to ensure documentation associated with seized property is retained in accordance with state law.

---

**Accounting Controls and Procedures**

The Sheriff:

- 4.1 Work with the Budget Division and/or Comptroller's office to prepare annual budgets for the Commission, Revolving Conceal and Carry Weapon (CCW), and Process Server Funds.
- 4.2 Ensure monthly lists of liabilities for the general business account are prepared and reconciled to the bank balance. Any differences should be promptly investigated and resolved.
- 4.3 Restrictively endorse checks and money orders immediately upon receipt.

---

**Electronic Communication Policy**

The Sheriff develop written records management and retention policies to address electronic communications management and retention to comply with the Missouri Secretary of State Records Services Division Electronic Communications Guidelines.