



**Scott Fitzpatrick**  
Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of the City of St. Louis - Office of Recorder of Deeds and Vital Records Registrar

Payroll Policies and Procedures	The payroll policies of the Recorder of Deeds and Vital Records Registrar (Recorder) do not include key safeguards, and supervisory reviews did not identify payroll inaccuracies.
Escrow Liability Reconciliations	The Recorder does not reconcile the records of escrow money held by the office to the city's general ledger records or balances and, as a result, errors and other unidentified differences remained undetected and city liabilities are understated by \$30,483.

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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## RECOMMENDATION SUMMARY

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### Recommendations in the audit of the City of St. Louis - Office of Recorder of Deeds and Vital Records Registrar

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Payroll Policies and Procedures

The Recorder of Deeds and Vital Records Registrar establish procedures to ensure signed timecards and leave requests are completed by all employees and are reviewed and approved by a supervisor.

Escrow Liability Reconciliations

The Recorder of Deeds and Vital Records Registrar develop policies and procedures to reconcile escrow account balances to the city's liability records monthly. Any differences should be investigated and resolved.