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Missouri State Auditor

City of St. Louis

Office of License Collector

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CITIZENS SUMMARY

Findings in the audit of City of St. Louis - Office of License Collector

Accounting Controls and Procedures	Office of License Collector (OLC) personnel failed to sufficiently reconcile OLC bank accounts, have not adequately segregated accounting duties, and do not perform a satisfactory independent supervisory review of all accounting and bank records. OLC personnel also do not issue pre-numbered receipts slips or restrictively endorse checks or money orders immediately upon receipt.
Disbursements	The License Collector has not adequately segregated disbursement duties and there is not an independent or supervisory review of the process. The License Collector does not have formal policies and procedures in place to ensure disbursements are appropriate.
Business License Applications	OLC personnel do not perform a documented review of business license application information to verify accuracy.
Manufacturer Site Inspections	OLC personnel do not always perform documented site inspections of manufacturer assets to ensure accuracy of assets declared for tax purposes.
Capital Assets	OLC personnel have not performed a recent, documented physical inventory of capital assets.

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

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*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.

City of St. Louis - Office of License Collector

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Mavis T. Thompson, Esq., License Collector
City of St. Louis, Missouri

We have audited certain operations of the City of St. Louis Office of License Collector in fulfillment of our duties under Section 29.200.3, RSMo. The State Auditor initiated audits of the City of St. Louis in response to a formal request from the Board of Aldermen. The city engaged KPMG LLP, Certified Public Accountants (CPAs), to audit the city's financial statements for the year ended June 30, 2020. To minimize duplication of effort, we reviewed the CPA firm's report for the June 30, 2020, audit since the June 30, 2021, audit had not been completed. The scope of our audit included, but was not necessarily limited to, the year ended May 31, 2021. The objectives of our audit were to:

1. Evaluate the office's internal controls over significant management and financial functions.
2. Evaluate the office's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

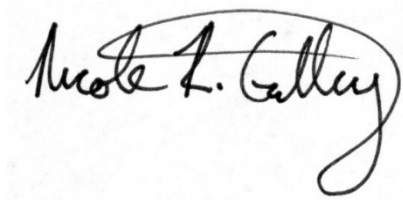
Our methodology included reviewing written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the office, as well as certain external parties; and performing sample testing using haphazard, judgmental, and random selection, as appropriate. The results of our sample testing cannot be projected to the entire populations from which the test items were selected. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the office's management and was not subjected to the procedures applied in our audit of the office.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of the City of St. Louis Office of License Collector.

Additional audits of various officials and departments of the City of St. Louis are in process, and any additional findings and recommendations will be included in subsequent reports.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large, sweeping loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

City of St. Louis - Office of License Collector

Management Advisory Report

State Auditor's Findings

1. Accounting Controls and Procedures

Significant weaknesses exist in the Office of License Collector's (OLC) controls and procedures over accounting duties.

Significant staff turnover within the OLC contributed to the issues identified throughout this finding. OLC personnel indicated several key personnel left the office at the end of calendar year 2020 and hiring replacements for these individuals was not feasible due to the COVID-19 pandemic. Several other key personnel left the office at the beginning of 2021, including the Chief of Staff and Finance Manager. By April 2021, only two full-time employees worked in the Finance Department. Other personnel were assigned additional financial responsibilities, but lacked the training and understanding of accounting and cash processing duties to be able to adequately perform these responsibilities. In November 2020, the OLC contracted with a Certified Public Accountant (CPA) to assist with the accounting functions, but issues with recordkeeping and understanding of financial functions by OLC personnel continued throughout our audit fieldwork.

The OLC collects revenues for 66 different licenses and taxes from most retail businesses and manufacturers operating within the City of St. Louis, and collected approximately \$56 million during the year ended May 31, 2020. We reviewed various accounting records including bank reconciliations, the procedure manual, receipts, deposits, checks, and accounting system reports. We also performed a cash count on February 22, 2021, of all undeposited money, and reviewed receipts from two weeks in May 2020 and two weeks in December 2020, totaling approximately \$5.24 million.

1.1 Bank reconciliations

Personnel failed to sufficiently reconcile OLC bank accounts. The OLC maintains six bank accounts for the different license and tax revenues received and uses an accounting system to prepare bank reconciliations. The combined bank statement balance as of May 28, 2021, for all accounts was \$9.3 million.

Outstanding reconciling items OLC personnel improperly removed outstanding reconciling items when reconciling 5 of the 6 bank accounts without determining if the items were resolved, resulting in the OLC erroneously retaining money owed to other entities. Outstanding items included checks, deposits in transit, and general journal entries. In total, for all five bank accounts, there were 68 outstanding checks and general journal entries totaling approximately \$313,900, and 117 outstanding deposits totaling approximately \$1,590,200 that were over a year old as of June 30, 2020.¹

¹ The June 2020 bank reconciliation was the most recent reconciliation available for us to review during our fieldwork.



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OLC personnel stated most of the staff did not know how to use the accounting system and many checks, general journal entries, and deposits labeled as outstanding on the reconciliations were entered in error and did not represent actual outstanding transactions. As a result, during her review process, the contracted CPA cleared all outstanding items without determining if these transactions actually cleared the applicable bank accounts.

We compared 18 outstanding transactions, including 10 checks and 8 general journal entries, totaling \$123,154, listed on the June 2020 municipal bank account reconciliation to available accounting records. We determined 9 of the 10 outstanding checks had not cleared the bank. As a result, the OLC may be erroneously holding the money for those disbursements. The outstanding items listing and available accounting records did not include sufficient information to determine if general journal entries cleared. However, given the inconsistent understanding of these transactions and lack of resolution prior to removing them from the reconciliation, it is likely some of these represent outstanding items that need to be resolved.

Procedures to routinely follow up on outstanding items are necessary to prevent the accumulation of money in the account and ensure money is appropriately deposited in office bank accounts and/or disbursed to the payees. Section 447.532, RSMo, states intangible personal property held for an owner by a public official that remains unclaimed for more than 3 years is deemed abandoned and shall be turned over to the State Treasurer's Unclaimed Property Fund.

Untimely reconciliation

OLC personnel did not reconcile bank accounts timely. We judgmentally selected 95 of 144 possible bank reconciliations for the 6 bank accounts for the 2 years ended May 31, 2021, to determine if they were prepared timely. During our review, we determined 66 of the 95 reconciliations (69 percent) were reconciled between 2 and 13 months after the bank statement date.

The Finance Department's procedure manual states,² "The bank statements will be reconciled no later than the end of the following month." Additionally, the same policy states, "The Senior Accountant will be responsible for reconciling all bank accounts and ensuring that the reconciled bank statements agree with the General Ledger balances in QuickBooks on a monthly basis." Performing accurate and timely monthly bank reconciliations helps ensure records are accurate, allows discrepancies to be promptly resolved, and ensures accountability of funds. OLC personnel indicated there were no staff in the OLC that knew how to perform the bank reconciliations

² Receipt/Collections Section E.



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after the responsible employee left the office so the reconciliations were not performed until the contracted CPA was hired.

No listing of liabilities

OLC personnel do not prepare a monthly listing of liabilities for each bank account. As a result, liabilities are not agreed to the reconciled bank balance, discrepancies cannot be identified and investigated, and there is less assurance that money on hand is sufficient to pay all liabilities. Liabilities for the OLC generally represent taxes collected due to other taxing entities.³ OLC personnel indicated the office has never prepared a monthly list of liabilities.

Regular identification and comparison of liabilities to the available cash balance is necessary to ensure accounting records are in balance and money is available to satisfy all liabilities. Failure to reconcile liabilities to the monthly bank account balances also increases the risk that loss, theft, or misuse of funds will occur and remain undetected.

1.2 Segregation of duties

OLC personnel have not adequately segregated accounting duties and do not perform a satisfactory independent supervisory review of all accounting and bank records. The OLC collects money through walk-in collections, mail, a lockbox, and an online portal. Office clerks process walk-in and mail collections and enter the receipts into the licensing tracking system and the mail log (if mailed). The Finance Manager reconciles the collections records daily and enters information into the accounting system. During our review, the Finance Manager was also receipting money and recording receipts in the mail log, while also reconciling and reviewing records. While OLC policy requires an additional independent supervisory review in the form of a monthly bank reconciliation, these reconciliations were not performed timely (see section 1.1).

OLC personnel indicated segregation of duties and independent reviews were not possible due to the recent turnover in the Finance Department and not having anyone else trained to perform these duties. Proper segregation of duties is necessary to ensure transactions are accounted for properly and assets are adequately safeguarded. Internal controls would be improved by segregating the duties of receiving and recording receipts. If proper segregation of duties cannot be achieved, documented independent or supervisory reviews of detailed accounting and bank records are essential and should include comparing daily receipt activity to deposits and supporting documentation.

1.3 Receipting

OLC personnel do not issue pre-numbered receipts slips or restrictively endorse checks or money orders immediately upon receipt. Additionally,

³ Including the St. Louis Public Schools and the Metropolitan Zoo.



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OLC personnel do not reconcile the composition of receipts to the composition of deposits and deposit slips are not retained.

OLC personnel stated it has never been a practice of the OLC to issue pre-numbered receipt slips and they believe unnumbered receipt slips written for internal use are sufficient. However, we noted unnumbered receipt slips were either missing or not issued for approximately \$2.9 million of the \$5.2 million tested. Additionally, OLC personnel indicated the remote deposit machine from the bank puts a black line through the checks when they are deposited negating the need for an endorsement and/or the Chief Deputy or License Collector endorse checks upon receipt, but we found no evidence of this during our cash count.

By issuing pre-numbered receipt slips for all money received, reconciling the composition of receipts to the composition of deposits, and restrictively endorsing checks upon receipt, the License Collector can better account for all receipts and ensure they are properly deposited.

Recommendations

The OLC:

- 1.1 Establish procedures to routinely investigate outstanding items. Outstanding checks should be voided and reissued to payees that can be readily located. If payees cannot be located, the money should be turned over to State Treasurer's Unclaimed Property Fund in accordance with state law. Additionally, the OLC should ensure monthly bank reconciliations are prepared timely and documented properly in accordance with policies, including preparing a monthly list of liabilities, and reconciling the list to the reconciled bank balance, and promptly investigating any differences identified.
- 1.2 Segregate accounting duties to the extent possible and ensure independent and/or supervisory reviews of detailed accounting and bank records are performed and documented.
- 1.3 Establish procedures to ensure all money received is properly receipted and recorded, including issuing pre-numbered receipt slips, restrictively endorsing all checks and money orders immediately upon receipt, ensuring the composition of receipts is reconciled to the composition of deposits by an independent person, and retaining deposit slips.

Auditee's Response

- 1.1 *During the COVID-19 pandemic the finance employee responsible for bank reconciliations was placed on leave due to pre-existing conditions and subsequently resigned. On April 13, 2021, the OLC hired a Finance Manager to address this issue specifically.*



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- 1.2 *These duties were segregated prior to the COVID-19 pandemic and temporarily disrupted during COVID-19 pandemic, until April 13, 2021, when a new Finance Manager was hired. These duties continued to be segregated with the Finance Manager performing accounting and reconciliation duties, but not receiving money.*
- 1.3 *Regarding checks and money orders, our practice has been that the Chief Deputy or License Collector endorse said items upon receipt. An independent person reconciles the receipts to the electronic deposit report. We will work with the new City Information Technology Director to implement pre-numbered receipt slips.*

2. Disbursements

Weaknesses exist in the OLC's disbursement policies and procedures. State law allows the OLC to retain percentages ranging from 2 1/2 to 4 percent⁴ of the business license and tax revenues collected for operational expenditures.⁵ The remaining collections are distributed to taxing entities within the city on a weekly, monthly, and quarterly basis depending on the type of revenue. The OLC spent approximately \$2.28 million in operational expenditures during fiscal year 2020.

We reviewed a sample of 2 months of disbursements and credit card transactions from 2020. The 120 transactions included taxing entity disbursements, totaling approximately \$7,402,900, and operational disbursements, totaling approximately \$656,300. Based on our initial review and concerns identified, we expanded our test work to include additional credit card transactions from the period from June 2019 to January 2021, totaling approximately \$14,000.

2.1 Segregation of duties and supervisory review

Credit card purchases

The License Collector has not adequately segregated disbursement duties and there is not an independent or supervisory review of the process.

The Chief of Staff makes credit card purchases, reconciles the credit card statement to supporting documentation, and pays the credit card invoice. The License Collector does not perform a documented independent review of the credit card purchases to ensure all purchases are appropriate. According to OLC personnel, they believed controls were in place over credit cards because all purchases were reviewed prior to purchase. However, our review of the credit card transactions noted no documented prior approval of purchases. Also, while there were some notations on the credit card statement (checkmarks by some transactions) showing evidence of a possible review, the notations were inconsistent and incomplete and OLC personnel could not

⁴ With the exception of the Hotel Convention and Tourism tax, which only allows the OLC to retain 0.08 percent of the amount collected.

⁵ Section 82.650, RSMo.



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identify who performed the review. As a result, it is unclear what type of a supervisory review, if any, is actually being performed.

Check disbursements

The Finance Manager records disbursements in the accounting system and signs the checks. Neither the License Collector nor other supervisory personnel perform a review of this process to ensure all disbursements are appropriate. OLC personnel indicated that due to the recent turnover, they were unable to properly segregate duties or perform a supervisory review.

Conclusion

Credit card purchases are inherently more risky than other purchases because credit card purchases are or can be made prior to proper approval. That risk and potential for fraud and misuse increases even more when internal controls and proper procedures are lacking. Proper segregation of duties and/or an independent supervisory review is necessary to ensure disbursements are appropriate. Internal controls would be improved by segregating the duties of purchasing items, reconciling supporting documentation to statements, and paying invoices. If proper segregation of duties cannot be achieved, documented independent or supervisory reviews of purchases and disbursements are essential to ensure that any loss, theft, or misuse of funds will be detected.

2.2 Policies and procedures

The License Collector does not have formal policies and procedures in place to ensure disbursements are appropriate. While the OLC has informal disbursement policies, the policies are not documented and do not clearly define OLC personnel responsibilities.

Credit cards

The License Collector has not adopted formal policies and procedures documenting who should be assigned a credit card, appropriate usage for credit cards, required documentation to support credit card purchases, handling of cash-back rewards, and determining who is responsible for paying credit card bills to avoid late fees.

OLC personnel indicated credit cards are rarely used and a policy did not appear necessary, but informal policies exist regarding purchase approval, required supporting documentation, and processing of credit card statements. Despite informal policies, our review noted two untimely payments were made and statement rewards were accumulating.

While credit cards provide a useful alternative purchase method, controls and procedures would be strengthened with strong, clear documented policies outlining the appropriate use and oversight of credit cards. Additionally, requiring detailed supporting documentation for credit card purchases would improve OLC personnel's ability to review purchases to ensure they are reasonable and an appropriate use of public funds.



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Check disbursements

The License Collector has not adopted formal policies and procedures documenting who should have check signing authority. According to OLC personnel, there is an informal policy limiting check signing to the Chief of Staff or the License Collector. However, during our review, we noted five checks signed by the Finance Manager.

Failure to implement and follow disbursement policies increases the risk that loss, theft, or misuse of funds will occur and not be detected.

Recommendations

The OLC:

- 2.1 Segregate disbursement duties to the extent possible and ensure independent and/or supervisory reviews are performed and documented.
- 2.2 Establish complete and detailed written credit card and disbursement policies and procedures.

Auditee's Response

- 2.1 *Historically, these duties have been segregated except for the rare instances during the COVID-19 pandemic, which called for somewhat unorthodox accounting measures to keep the office open to accommodate businesses seeking licenses and federal and state funding.*

Currently, the Finance Manager performs the independent and supervisory review and documents the review. Only the Chief Deputy or the License Collector signs the checks and/or the check disbursement request forms.

- 2.2 *Our practice has been that the License Collector and Chief Deputy had exclusive authority to use the credit card. Currently only the License Collector and her Administrative Assistant (with the License Collector's approval) are authorized to use the credit card, pursuant to the written credit card policy and procedures that were implemented before the auditors left the field.*

Additionally, we are in the process of drafting a written policy and procedure for check disbursements.

3. Business License Applications

OLC personnel do not perform a documented review of business license application information to verify accuracy. As a result, the OLC cannot ensure businesses are paying the correct application fees.

Depending on the license being issued, city ordinances require businesses to report financial information as part of the application process. This financial information is then used to calculate the license fees due. For example, most



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retail businesses are required to obtain a graduated business license. This requires the business to report the number of full-time employees, which is used to determine the application fee.⁶ Other businesses, such as restaurants and hotels, are required to obtain specific licenses pertaining to their type of businesses. This requires the business to report its gross sales amount, which is used to determine the application fee.⁷ During the year ending May 31, 2020, the OLC collected approximately \$47,911,700 in business license application fees.

OLC personnel did not perform any documented verification of the application information, including the gross sales and/or number of employees reported, for any of the 116 municipal business license applications we reviewed (representing approximately \$526,000 in license application fees). As a result, inaccurate applications may go undetected and sufficient application fees may not be collected as required.

OLC personnel indicated they do not need to perform any further verification of the information reported because the applicant signs a sworn statement certifying the accuracy of the information reported on the license application. However, they do perform some follow-up procedures when unusual fluctuations are noted or when businesses submit refund requests due to inaccurate license application data. Such procedures can include comparisons with related data in the Collector of Revenue's office. OLC personnel indicated they compare the monthly total hotel/motel gross receipts to the quarterly hotel/motel gross receipts submitted by businesses to ensure the amounts are consistent. Additionally, OLC personnel indicated another department within the OLC will confirm the number of employees if the business becomes delinquent. However, none of the procedures noted were documented.

Without verifying the accuracy of pertinent business license application information, the OLC has no assurance that all taxes and fees paid are accurate and complete. Further, there is an increased risk that erroneous information submitted by businesses may go undetected, resulting in possible lost revenue to the taxing entities within the City of St. Louis and the OLC.

Similar conditions previously reported

Similar conditions were noted in our prior audit report. In the *Follow-up Report on Audit Findings, City of St. Louis Office of License Collector*, Report No. 2018-109, released in October 2018, the OLC indicated the recommendations had been implemented; however, we found that corrective action taken was not always effective and problems continue to exist.

⁶ Section 8.07, St. Louis City Revised Code.

⁷ Section 11.42.260, St. Louis City Revised Code for restaurants and St. Louis City Ordinance 62802 for hotels and motels.



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Recommendation

The OLC develop procedures to verify the accuracy of information submitted on business license applications and ensure reviews are documented.

Auditee's Response

Verification of the accuracy of the information submitted on the approximately 20,000 business license applications received annually is conducted on an as needed basis.

The applicants attest to the accuracy of their license application by a sworn statement certifying that the information reported on the license application is true and accurate. Follow up is done when irregularities are discovered. Going forward, we will document in the file that the application information has been verified.

4. Manufacturer Site Inspections

OLC personnel do not always perform documented site inspections of manufacturer assets to ensure accuracy of assets declared for tax purposes. Each manufacturer is required by state law⁸ to annually submit a property declaration to the OLC assessing the valuation of assets used in the manufacturing process. Based on the asset valuation, manufacturers are levied an ad valorem tax calculated by the OLC and approved by the Merchant's and Manufacturer's Board.⁹ Throughout the year, the OLC will send representatives to inspect and confirm the accuracy of the assets declared. In 2020, 433 manufacturers submitted property declarations to the OLC with assessed values totaling approximately \$157,493,000.

We reviewed a sample of 47 manufacturers with a total assessed value of approximately \$40,806,000. OLC personnel did not perform site inspections on any of the 39 applicable¹⁰ sites in calendar year 2020. OLC personnel indicated they did not perform site inspections during the COVID-19 pandemic. Therefore, we requested all 2019 site inspection documentation for the same 47 manufacturers to ensure site inspections had occurred prior to the pandemic. In calendar year 2019, OLC personnel did not perform site inspections for 14 of the applicable¹⁰ 36 manufacturers (39 percent). OLC personnel indicated they lack the necessary staff to perform regular annual site-inspection for all businesses in the St. Louis area.

Section 150.325, RSMo, requires the License Collector to inspect each place of business, warehouse, factory, or other establishment owned and operated by any manufacturer at least once a year for the purpose of obtaining information to provide an accurate basis for comparison with the statement made by such manufacturer. Without timely site inspections there is an

⁸ Section 150.040, RSMo.

⁹ Section 150.350.3, RSMo.

¹⁰ Site inspections are only required when the manufacturer files a property declaration in that year.



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increased risk the OLC would not detect an inaccurate manufacturer declaration that would reduce the amount of taxes owed and result in lost revenue to the city.

Recommendation

The OLC ensure all applicable manufacturers undergo annual site inspections as required.

Auditee's Response

The OLC makes every effort to inspect annually the approximate 900 manufacturers in person. We thoroughly review the supporting documentation provided on the manufacturers' declarations such as asset list, disposal list, financial records, etc. The applicants attest to the accuracy of their manufacturer declaration by a sworn statement certifying that the information reported on the declaration is true and accurate. We compare current documentation to prior year documentation (if applicable). This review is used to provide an accurate manufacturer's assessment.

Follow up is done when irregularities are discovered.

5. Capital Assets

OLC personnel have not performed a recent, documented physical inventory of capital assets. Additionally, the License Collector has not established procedures to identify capital asset purchases and dispositions throughout the year, or to ensure assets are tagged to identify them as OLC property. OLC capital assets include five vehicles, office equipment, and computers.

The listing of OLC's assets is not up-to-date and OLC personnel could not determine when office personnel performed the last complete physical inventory, with the exception of the vehicle fleet records that are updated annually for insurance purposes. Additionally, the majority of the OLC assets are not tagged. OLC personnel indicated they lack the necessary staff to perform annual physical inventories and maintain current asset records, and it is not current practice to tag assets.

Adequate capital asset records and procedures are necessary to ensure effective internal controls and provide a basis for determining proper insurance coverage. Procedures to track capital asset purchases and dispositions throughout the year and compare them to physical inventory results would enhance the OLC's ability to account for capital assets and potentially identify unrecorded additions and dispositions, identify obsolete assets, and deter and detect theft of assets.

Recommendation

The OLC ensure complete and accurate inventory records are maintained and annual documented physical inventories are conducted, establish procedures for tracking capital asset purchases and dispositions throughout the year, and ensure assets are properly tagged for identification.



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Auditee's Response

Since 2014 the OLC has maintained an asset list. Currently, the OLC has designated specific staff to identify capital assets, purchases, and dispositions throughout the year. Inventory will be reviewed annually to assure the inventory list is complete and properly documented.

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Organization and Statistical Information

The License Collector is an elective office. The License Collector's duties are defined in Missouri statutes and the City of St. Louis Revised Code. These duties include collecting various licensing fees and taxes assessed against businesses within the City of St. Louis.

Mavis T. Thompson currently serves as the License Collector for the City of St. Louis. She has served in that capacity since she was appointed in October 2013 and was elected in 2014. During the year ended December 31, 2020, the License Collector received salary compensation of \$81,602. Administrative office functions are supervised by the License Collector's Chief of Staff. The OLC had 24 full-time employees and one part-time employee as of May 31, 2021. The OLC also contracted with a CPA to assist with the accounting functions. The License Collector coordinates the work of the following four divisions:

Field Service

The Field Service division is responsible for acting as the oversight agency for the Municipal Division. The division's main functions are to help existing businesses stay in good standing with the city, offer new businesses assistance in obtaining a license, perform site visits, and follow up with businesses that have either failed to apply or failed to pay for proper business licenses.

Manufacturing

The Manufacturing division oversees various activities relating to the manufacturing ad valorem tax, which is a property tax imposed on the machinery, tools, and appliances held or used by manufacturers operating within the city.

Municipal

The Municipal division is responsible for overseeing the collection and processing of various business license fees and gross receipts sales taxes from businesses operating within the city, including items such as cigarette taxes, graduated business licenses, restaurant gross receipt taxes, hotel taxes, and other fees and taxes.

Finance

The Finance division is responsible for managing all financial activity within the License Collector's office, including all receipt and disbursement procedures. Money received is disbursed by this division to the city and various local agencies. In addition, a portion of receipts are retained as commissions and used for the operating expenses of the License Collector's office.