

# **MUNICIPAL AUDITING REPORT**

# **CITY OF ROANOKE**

## **Turnover Audit – Delinquent Collections**

**October 31, 2013**

Report Number: 14005

Audit Plan Number: 13024

*Municipal Auditing Department  
Chartered 1974*

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## **BACKGROUND**

On May 13, 2013, City Council adopted Ordinance No. 39658-051313 transferring the responsibility of collecting delinquent business license, real estate, and tangible personal property taxes from the Department of Billings & Collections to the City Treasurer's Office, effective July 1, 2013. The Department of Billings & Collections transferred three positions responsible for working with delinquent accounts to the City Treasurer's Office.

The Director of Finance, with agreement from the City Treasurer, requested that the Municipal Auditing Department conduct a review of accounts and associated data turned over to the Treasurer as of July 1, 2013.

## **SCOPE**

1. Delinquent real estate tax account balances as of June 28, 2013.
2. Delinquent business license and personal property tax account balances as of July 11, 2013.
3. Delinquent collection system account balances and corresponding notes as of June 28, 2013.
4. Computer files, printed records and reports associated with delinquent collections as of June 28, 2013.

**OBJECTIVE 1 – DELINQUENT ACCOUNT BALANCES**

**To review delinquent accounts reported in the business license, personal property, and real estate tax systems for reasonableness and validity.**

Real estate taxes are administered on a fiscal year basis and become delinquent on July 1<sup>st</sup> of the year following their assessment. This tax has a 20-year statute of limitations on collections. As of June 30, 2013, unpaid bills from tax years 1993 through 2012 are classified as “delinquent.”

Personal Property and Business License taxes are administered on a calendar year basis and become delinquent on January 1<sup>st</sup> of the year following their assessment. These taxes have a 5-year statute of limitations on collection. As of June 30, 2013, unpaid bills from calendar years 2008 through 2012 are classified as “delinquent.”

The City utilizes separate information systems to administer each of these taxes. Activity related to real estate taxes resides in the Government Revenue Management System. Personal property taxes and business license taxes are administered using City of Roanoke developed mainframe systems. Taxpayer bills for both current and delinquent taxes are generated directly from these systems.

The following table provides context about the City’s general property tax levies and collections based on data from the Comprehensive Annual Financial Report for the Year Ending June 30, 2012:

	2011-12	2010-11	2009-10	2008-09	2007-08
Total Tax Levies	\$ 112,485,925	\$ 112,560,131	\$ 110,098,047	\$ 110,034,071	\$ 106,316,893
Current Tax Collections*	\$ 111,769,211	\$ 110,206,115	\$ 108,909,000	\$ 106,802,761	\$ 103,695,405
Current Tax Collections as Percent of Levies	99.36%	97.91%	98.92%	97.06%	97.53%
Delinquent Tax Collections	\$ 2,153,199	\$ 2,333,454	\$ 2,186,663	\$ 3,450,543	\$ 3,362,031
Total Tax Collections	\$ 113,922,410	\$ 112,539,569	\$ 111,095,663	\$ 110,253,304	\$ 107,057,436
Total tax collections As Percent of Levies	101.28%	99.98%	100.91%	100.20%	100.70%

\*Including State Share

Note: Total tax collections as percent of levies may be greater than 100% due to delinquent tax collections in a given fiscal year for prior fiscal year levies.

Segregation of Duties:

The Commissioner of Revenue's Office is responsible for maintaining tax assessments in the originating tax billing and receivables systems. The Commissioner's Office has the sole authority to handle tax levy adjustments and exonerations.

The Treasurer's Office is responsible for receiving, depositing, and posting payments to the taxpayer's account(s). In addition to collecting payments, they may also post adjustments to penalties, interest, and fees related to a taxpayer's account.

The Department of Billings & Collections had the authority to waive penalties, interest, and fees applied to a taxpayer's account(s) but did not have the authority to post payments or adjustments to the tax billing and receivable systems.

### **METHODOLOGY**

We interviewed employees from the Department of Billings & Collections, the Treasurer's Office, and the Department of Technology to develop our understanding of collection system processes.

We obtained signed confirmations from Department of Billings & Collections employees that, to the best of their knowledge, the following were true:

- All payments on delinquent accounts were properly deposited and applied.
- All adjustments to delinquent accounts were in accordance with laws and regulations.
- All delinquent account balances, as of June 28, 2013, were accurate and reflected all payment and adjustment activity.

We also asked the Interim Manager of Billings & Collections to confirm the following in writing:

- All known concerns regarding compliance with applicable laws, regulations, and city policies were disclosed.
- Billings and Collections staff, to the best of his knowledge, provided all existing documentation in response to requests for information from the Municipal Auditing Department.
- There were no indications of fraud, waste, or abuse involving public assets, revenue collections, employee pay, or confidential data that were not shared with the Municipal Auditing Department.
- He had no knowledge of fraud or suspected fraud involving the operations of the Department of Billings and Collections.
- He withheld no information from the Auditing department that would be relevant to the transfer of responsibilities to the Treasurer's Office.

Using reports generated from the tax billing and receivable systems, we performed data validity tests on the delinquent account data using filters and sorts to identify potential anomalies. We also stratified account balances based on age and value to provide insight as to the quality of the debt.

We did not review the operating controls for assessing or exonerating taxes in these systems, as these were not within the scope of Billings & Collections authority or responsibility. We also did not evaluate the information system controls associated with maintaining system logic and function, or the controls over access to the native data in the systems.

In July 2013, the Treasurer's Office billed all delinquent personal property taxpayers. Additionally, real estate delinquencies were included with current amounts due as part of the September 2013 billing installment. This effectively served as a 100% confirmation of customer balances for these tax types. We interviewed management in the Treasurer's Office about the results of these mass billings.

## RESULTS

### Real Estate Tax System:

As of June 28, 2013, there were 1,289 delinquent taxpayers with a cumulative 4,309 delinquent real estate tax bills. The total balance owed was approximately \$2,501,042:

Tax Year	Bill Count	% of Total	Cumulative %	Balance Due	% of Total	Cumulative %
1993	2	0.0%	0.05%	\$ 491	0.0%	0.02%
1994	2	0.0%	0.09%	\$ 470	0.0%	0.04%
1995	3	0.1%	0.16%	\$ 546	0.0%	0.06%
1996	4	0.1%	0.26%	\$ 1,018	0.0%	0.10%
1997	5	0.1%	0.37%	\$ 1,204	0.0%	0.15%
1998	7	0.2%	0.53%	\$ 1,859	0.1%	0.22%
1999	7	0.2%	0.70%	\$ 2,164	0.1%	0.31%
2000	11	0.3%	0.95%	\$ 2,552	0.1%	0.41%
2001	12	0.3%	1.23%	\$ 2,611	0.1%	0.52%
2002	16	0.4%	1.60%	\$ 4,467	0.2%	0.69%
2003	22	0.5%	2.11%	\$ 5,094	0.2%	0.90%
2004	25	0.6%	2.69%	\$ 4,224	0.2%	1.07%
2005	40	0.9%	3.62%	\$ 9,094	0.4%	1.43%
2006	59	1.4%	4.99%	\$ 16,828	0.7%	2.10%
2007	115	2.7%	7.66%	\$ 35,442	1.4%	3.52%
2008	206	4.8%	12.44%	\$ 83,472	3.3%	6.86%
2009	377	8.7%	21.18%	\$ 176,622	7.1%	13.92%
2010	675	15.7%	36.85%	\$ 352,747	14.1%	28.02%
2011	1,032	23.9%	60.80%	\$ 666,750	26.7%	54.68%
2012	1,689	39.2%	100.00%	\$1,133,387	45.3%	100.00%
<b>Totals</b>	<b>4,309</b>	<b>100.0%</b>		<b>\$2,501,042</b>	<b>100.0%</b>	

- The lowest total dollar amount related to a single bill was 12¢ and the highest was \$11,541.
- We identified no duplicate bill numbers within the same tax year and none that appeared invalid.

Based on our analysis, **59%** (2,544 / 4,309) of individual bills were under \$500 and accounted for **17%** of the total past due balance. The following table provides a breakdown:

Amount Due	# of Accounts	% of Total	Cumulative %	Category Total	% of Total	Cumulative %
<\$50.00	414	16.3%	16.27%	\$ 13,822	3.3%	3.33%
\$50.00 - \$99.99	614	24.1%	40.41%	\$ 45,768	11.0%	14.34%
\$100.00 - \$149.99	433	17.0%	57.43%	\$ 52,841	12.7%	27.05%
\$150.00 - \$199.99	301	11.8%	69.26%	\$ 52,342	12.6%	39.65%
\$200.00 - \$249.99	241	9.5%	78.73%	\$ 53,508	12.9%	52.52%
\$250.00 - \$299.99	154	6.0%	84.79%	\$ 41,993	10.1%	62.63%
\$300.00 - \$349.99	102	4.0%	88.80%	\$ 33,378	8.0%	70.66%
\$350.00 - \$399.99	92	3.6%	92.41%	\$ 34,610	8.3%	78.99%
\$400.00 - \$450.00	90	3.6%	95.95%	\$ 38,162	9.2%	88.17%
\$450.01 - \$499.99	103	4.1%	100.00%	\$ 49,162	11.9%	100.00%
<b>Totals</b>	<b>2,544</b>	<b>100.0%</b>		<b>\$415,586</b>	<b>100.0%</b>	

Tax levies, at **73%**, represented the largest component of the balance due:

Category	Total	% of Balance Due
Levy	\$1,815,347	72.6%
Penalty	\$ 164,287	6.6%
Interest	\$ 413,031	16.5%
Fees	\$ 108,377	4.3%
<b>Totals:</b>	<b>\$2,501,042</b>	<b>100.0%</b>

**Personal Property Tax System:**

As of July 11, 2013, there were 14,767 delinquent taxpayers with a cumulative 41,272 delinquent personal property tax bills. The total balance owed was approximately \$3,664,078:

Year	Bill Count	% of Count	Cumul. % of #	Balance Due	% of Total	Cumul. % of \$
2008	4,381	10.6%	10.61%	\$ 470,452	12.8%	12.84%
2009	5,490	13.3%	23.92%	\$ 520,585	14.2%	27.05%
2010	6,510	15.8%	39.69%	\$ 610,508	16.7%	43.71%
2011	10,564	25.6%	65.29%	\$ 890,097	24.3%	68.00%
2012	14,327	34.7%	100.00%	\$1,172,436	32.0%	100.00%
<b>Totals</b>	<b>41,272</b>	<b>100.0%</b>		<b>\$3,664,078</b>	<b>100.0%</b>	

- The lowest total dollar amount related to a single bill was 01¢ and the highest was \$18,889.
- We identified no duplicate bill numbers and none that appeared invalid.
- Based on our analysis, **91%** (37,449 / 41,272) of individual bills were \$150 or less and accounted for **68%** of the total past due balance. The following table provides a breakdown:

Bill Amount	Bill Count	% of Count	Balance Due	% of Total
<\$50.00	12,407	33.1%	\$ 432,104	17.3%
\$50.00 - \$99.99	19,548	52.2%	\$1,417,799	56.6%
\$100.00 - \$150.00	5,494	14.7%	\$ 654,972	26.1%
<b>Totals</b>	<b>37,449</b>	<b>100.0%</b>	<b>\$2,504,875</b>	<b>100.0%</b>

- We noted that fees accounted for over **34%** of total past due balances:

	Total	% of Balance Due
Levy	\$1,101,813	30.1%
License Tax	\$ 887,247	24.2%
Penalty	\$ 106,158	2.9%
Interest	\$ 310,670	8.5%
Fees	\$1,258,190	34.3%
<b>Balance Due</b>	<b>\$3,664,078</b>	<b>100.0%</b>

**Business License Tax System:**

As of July 11, 2013, there were 820 businesses with a cumulative 1,658 delinquent business license tax bills. The total balance owed was approximately \$325,197:

Tax Year	Bill Count	% of Count	Cumul. % of #	Balance Due	% of Total	Cumul. % of \$
2008	203	12.2%	12.24%	\$ 52,699	16.2%	16.21%
2009	251	15.1%	27.38%	\$ 43,981	13.5%	29.73%
2010	308	18.6%	45.96%	\$ 59,299	18.2%	47.96%
2011	376	22.7%	68.64%	\$ 78,253	24.1%	72.03%
2012	520	31.4%	100.00%	\$ 90,965	28.0%	100.00%
<b>Totals</b>	<b>1,658</b>	<b>100.0%</b>		<b>\$325,197</b>	<b>100.0%</b>	

- The lowest total dollar amount related to a single bill was \$2.12 and the highest was \$5,481.
- We identified no duplicate bill numbers and none that appeared invalid.
- Based on our analysis, **90%** (1,487 / 1,658) of individual bills were less than \$300 and accounted for **47%** of the total past due balance. The following table provides a breakdown:

Bill Amount	Bill Count	% of Count	Cumul. % of #	Balance Due	% of Total	Cumul. % of \$
<\$20.00	15	1.0%	1.01%	\$ 148	0.1%	0.10%
\$20.00 - \$47.99	51	3.4%	4.44%	\$ 2,033	1.3%	1.43%
\$48.00 - \$75.99	92	6.2%	10.63%	\$ 5,791	3.8%	5.23%
\$76.00 - \$103.99	748	50.3%	60.93%	\$ 69,804	45.8%	51.00%
\$104.00 - \$131.99	463	31.2%	92.06%	\$ 55,935	36.7%	87.67%
\$132.00 - \$159.99	88	6.0%	97.98%	\$ 12,263	8.0%	95.72%
\$160.00 - \$187.99	12	0.8%	98.79%	\$ 2,045	1.3%	97.06%
\$188.00 - \$215.99	3	0.2%	98.99%	\$ 599	0.4%	97.45%
\$216.00 - \$243.99	5	0.3%	99.33%	\$ 1,158	0.8%	98.21%
\$244.00 - \$271.99	5	0.3%	99.66%	\$ 1,283	0.8%	99.05%
\$272.00 - \$299.99	5	0.3%	100.00%	\$ 1,450	1.0%	100.00%
<b>Totals</b>	<b>1,487</b>	<b>100.0%</b>		<b>\$152,509</b>	<b>100.0%</b>	

- The tax levy accounted for approximately **60%** of the overall balance due:

	<b>Total</b>	<b>% of Balance Due</b>
Levy	\$194,237	59.7%
Penalty	\$ 18,093	5.6%
Interest	\$ 58,905	18.1%
Fees	\$ 53,962	16.6%
<b>Totals</b>	<b>\$325,197</b>	<b>100.0%</b>

### **Confirmations and Affirmations:**

In relation to the mass billings, the Treasurer's Office received no allegations from account holders that their past payments were misappropriated.

The Interim Manager and employees of the Department of Billings & Collections provided the written affirmations requested without any qualifications and without noting any actual or suspected violations of laws, regulations, or city policies.

### **CONCLUSION**

Overall, nothing came to our attention that would cause us to doubt the reasonableness or validity of the delinquent account balances reported in the originating tax receivable systems for real estate, personal property, and business license taxes.

## **OBJECTIVE 2 – DELINQUENT COLLECTIONS INFORMATION**

**To evaluate the general quality and viability of delinquent collection information available in the Department of Billings & Collections for transfer to the Treasurer’s Office.**

The Department of Billing & Collections utilized a delinquent collections system to facilitate collection efforts and monitor account balances related to past due real estate and personal property taxes. The City purchased the delinquent collections system from Data Techniques Inc. in the mid-1990s. The company closed and the City subsequently signed a support agreement with one of the vendor’s former employees. The system became unsupported in 2010 due to this person’s retirement. The performance and functionality of the system declined over time as the program aged. Based on interviews with users and Department of Technology staff, the collections system has had a history of instability that required data restorations and eventually affected the integrity of the system’s historical data. Department of Technology and departmental staff began work on a new delinquent collections system in the spring of 2012. The new system successfully went live on September 16, 2013.

### **METHODOLOGY**

Due to the concerns with the completeness and validity of the data in the delinquent collections system, management did not plan to migrate data from the old system to the new, but was considering using the notes data that was supposed to document collection efforts for each account. We limited our testing of data in the delinquent collections system to the notes fields.

Collection efforts involving bankruptcies, judgments, liens, payment plans, and debt set-off were largely managed outside the delinquent collection system. We reviewed the associated files, reports and computer records in these areas to determine the quality and completeness of the information.

### **CONCLUSION**

We were unable to provide assurance that the notes data in the delinquent collection system as a whole, or any subset of the data, can be trusted as a basis for future collection efforts. We are also unable to provide assurance that the records related to bankruptcies, judgments, liens, and payment plans are complete or reliable. In general, we cannot recommend that the systems, records, or processes from Billings & Collections be relied upon as a basis for reconstituting the delinquent collections function in the Treasurer’s Office.

### OBJECTIVE 3 – OPPORTUNITIES FOR STRENGTHENING CONTROLS

To identify opportunities for strengthening processes for delinquent collections.

#### 1. Policies and Procedures:

Written policies and procedures are a crucial element in establishing an effective system of internal controls. Per the *State and Local Government Program Control and Audit: Handbook for Managers and Auditors*, managers should clearly document internal control systems, transactions and other significant events and ensure that documentation is readily available. Documentation serves many purposes and is essential if an internal control system is to be successful, including determining employee responsibilities, ensuring appropriately authorized transactions, and providing employees with clear direction regarding managerial expectations. Clearly documented systems also guard against over reliance on one individual who is the sole expert on a certain operation.

We recommend policies and procedures be updated and/or established to include, at a minimum:

- a. Legal and regulatory mandates under which the department operates
- b. Standard operating procedures, including applicable timeframes and deadlines, for:
  - i. Payment Plans
  - ii. Liens
  - iii. Bankruptcies
  - iv. Set-Off Debt Collection Program
  - v. Judgments
  - vi. Library of Virginia records retention requirements
- c. List of commonly used reports with instructions on how to request and interpret them

Additionally, employees should be provided with an operating manual for the new delinquent collections system as part of the implementation process.

#### 2. Supporting Documentation:

Methods for tracking various types of collection activity should be developed in order to provide consistency in supporting documentation. Once developed, records should be readily accessible by staff and management. Personnel should all utilize the same documentation methodology. Comprehensible, thorough documentation supports that staff are adhering to applicable laws and regulations, as well as providing needed reference notes when interacting with customers over a long-term basis.

We recommend management undertake periodic high-level reviews of various documentation. This would provide a level of additional internal control structure, particularly during the initial period of changeover. These reviews would allow management a chance to identify systemic weaknesses and take corrective action, as needed.

### 3. **Reconciliations:**

Management should develop procedures for periodically reconciling data in the new Delinquent Collections System to the GRM, Personal Property, and Business License systems.

Reconciliations should include, at a minimum:

- a. Account balances
- b. Debtor information
- c. Bankruptcy designations
- d. Other account designations, as applicable

Additionally, bankruptcy designations should be periodically reconciled to court records for changes or debt discharges. Mechanisms should also be evaluated for confirming judgment, lien, and payment plan tracking entries to underlying information [perhaps on a sample basis].

Periodic reconciliations are an important part of an internal control framework, particularly when dealing with monetary and accounting records. According to *Evaluating Internal Controls, A Local Government Manager's Guide*, it is important that related accounting records be compared periodically so that they faithfully reflect the underlying facts.

### 4. **Employee Training:**

We recommend that training regimens be developed that cover the fundamentals of the various taxes, collection approaches, and customer relationship management. This could entail both in-house and off-site training, depending on an employee's areas of responsibility. The *State and Local Government Program Control and Audit: Handbook for Managers and Auditors* advises that competent and reliable employees greatly enhance the control environment. Both formal and informal training program help to enhance employee morale.

### 5. **Monitoring:**

We recommend that management develop monitoring procedures to help ensure control processes are operating as intended. An example of a monitoring process would be periodic reviews of reconciliations to help ensure they were completed properly and timely. Another example would be reviewing weekly reports of account adjustments posted and selecting a sample for reviewing the detailed support for the adjustment. Monitoring helps promote consistent application of controls by all employees, provides opportunities for learning and knowledge transfer, and supports timely recognition of controls that may need changed or eliminated due to changes in laws, regulations, or technology.

**ACKNOWLEDGEMENTS**

We noted some minor exceptions in our test work that were communicated to management under separate letter. We want to thank the Department of Finance, the Department of Technology, the Commissioner of the Revenue's Office and the Treasurer's Office for their cooperation and assistance during the audit.

  
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## **Management Comments and Response**



**DEPARTMENT OF FINANCE**

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**RESPONSE – TURNOVER AUDIT MANAGEMENT RESPONSE  
FROM THE DEPARTMENT OF FINANCE  
November 22, 2013**

We appreciate the work of the Municipal Auditing Department in conducting the turnover audit requested by the Director of Finance to ensure the integrity of delinquent tax receivable balances transferred from the Department of Finance to the Office of the City Treasurer on July 1, 2013. We are pleased that there were no findings regarding the financial accuracy of any of the balances transferred.

We agree that the former Delinquent Collections System should not be relied on for use in conversion of balances to the new Delinquent Collections System due to the instability of this system in recent years. A new system had been in development for some time, and it is a positive achievement for the City that it is now in production. City-wide funding challenges and the need to prioritize system replacement projects resulted in an antiquated delinquent collections system in recent years. The new system was designed internally by the Department of Technology and provides additional functionality while costing the public significantly less than third party software. The Department of Finance and City Treasurer's Office worked closely with the Department of Technology in its design.

We also concur on the development of new processes and procedures to correspond with the transition of delinquent collections staffing and oversight to the City Treasurer's Office. This supports integration of processes and procedures that best suit their specific needs and requirements and in consideration that they have existing staff already focusing on collection of taxes receivable. Since the transition, the Department of Finance and the City Treasurer's Office are continuing to work closely together on account and tax receivable collection activities in order to provide the best customer service possible to citizens.

Sincerely,

Ann H. Shawver  
Director of Finance



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EVELYN W. POWERS, MGT  
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R. RICHARD HALE JR., MGD  
Chief Deputy Treasurer

### **RESPONSE – TURNOVER AUDIT DELINQUENT COLLECTIONS November 6, 2013**

The Treasurer's Office is pleased to respond to the turnover audit for delinquent tax collections and to inform City Administration and City Council as to how the Treasurer's Office will handle the delinquent tax duties that have been turned over to the City Treasurer as of July 1, 2013.

The Treasurer's Office has written procedures for all tax collections and the payment process for all payment types. We are currently incorporating the delinquent tax procedures into our written policies and procedures.

All employees in the Treasurer's office have their own individual user passwords and ids. The new collection system that has been recently developed by the City's Department of Technology has multiple levels of security access per user roles. This new collection system will provide management a tool to monitor the user activity at any given time. Many of the concerns addressed in the turnover audit will be addressed through the use of the new collection system. The collection system has been developed in phases and not all processes are available with the release of the first phase. The processes that will be developed in the later phases will be kept in spreadsheets by the Treasurer's collection staff and monitored by the Collection Supervisor and the Treasurer. The first phase of the collection system was implemented on September 16, 2013 and is currently being used by the Treasurer's collection staff.

#### Bankruptcies:

The Treasurer's Office is currently developing procedures for the additional duties of administering bankruptcy claims. We visited the United States Bankruptcy Court Clerk to discuss the court process. Upon the visit, the Clerk recommended that the City use additional resources in the "Pacer" system which is a computerized system of public access to Court bankruptcy records. By using these additional resources, we will be able to further enhance automation of the bankruptcy process and reporting functions. The City is now receiving Bankruptcy notices electronically. Several of the Treasury staff attended a Bankruptcy class administered by the Weldon Cooper Center for Public Service on October 10-11, 2013.

#### Judgments:

The Treasurer's office is working on identifying a list of outstanding judgments that were handled in the Finance department so that we can make an attempt to cross-reference the list to the Court records. Moving forward, we will work with the Department of Technology to enhance the current Accounts Receivable systems and the Delinquent Collection System to flag judgments in each appropriate tax system. This will allow the City the ability to continue to send out tax statements, monitor judgment payments, and remove the judgments through the Courts in a timely manner.

Liens:

The Treasurer's Office has procedures for processing all lien types to include wage and bank. We are making sure that staff transferred to the Treasurer's Office are trained using our procedures for processing wage and bank liens. As mentioned above, the new collection system will also track and provide reporting to management with reports as to how liens are working to collect taxes.

Payment Plans:

The Treasurer's Office has procedures in place to maintain and track payment plans. We are making sure that staff transferred to the Treasurer's Office are trained using our procedures for processing payment plans. The new collection system will also track and provide reporting for all payment plans by collector. This will also be a tool for management to review payment plans to ensure that payment plans are being adhered to.

Debt Set-Off:

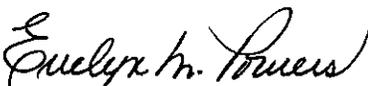
The Treasurer's Office, Finance, and Department of Technology have worked to strengthen and further automate this process. Procedures have been documented and are being updated as the process is developed between the Treasurer's Office and Finance.

Conclusion:

The Treasurer's Office will continue to establish and enhance the procedures as identified by this turnover Audit including:

- Reconciliations
- Employee training, and
- Monitoring

We welcome any input and appreciate the recommendations from the Audit department. We would like to thank the Finance Department employees, the transferred employees, and the Treasurer's staff in helping to ensure a smooth transition. We look forward to working with the Department of Finance as we feel this will always be a teamwork approach so that we can provide the best customer service to our citizens/taxpayers and customers.

  
Evelyn W. Powers, MGT  
City Treasurer