

**City of Detroit**

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**OFFICE OF THE AUDITOR GENERAL**



**Audit of the Office of the Assessor  
Cash Receipts  
July 2015 – June 2017**



## Office of the Auditor General


Mark W. Lockridge, Auditor General

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### Memorandum

DATE April 20, 2018

TO: Honorable City Council

FROM: Mark W. Lockridge, CPA   
Auditor General

RE: Audit of the Office of the Assessor Cash Receipts

C: Mayor Michael E. Duggan  
John Hill, Chief Financial Officer  
Alvin Horhn, Deputy CFO, Assessor  
Ernest Fair, Financial Analyst IV, OCFO

Attached for your review is our report on the audit of the Office of the Assessor Cash Receipts. This report contains our audit purpose, scope, objectives, methodology, and conclusions; background; status of prior audit findings; our audit findings and recommendations; and the response from the Office of the Assessor.

Responsibility for the installation and maintenance of a system of internal control that minimizes errors and provides reasonable safeguards rests entirely with the Office of the Assessor and the Office of the Chief Financial Officer. Responsibility for monitoring the implementation of recommendations is set forth in section 7.5-105(4) of the City Charter which states in part:

*Recommendations which are not put into effect by the agency shall be reviewed by the Finance Director, who shall advise the Auditor General and the City Council of action being taken with respect to the recommendations.*

We would like to thank the Office of the Assessor for the cooperation and assistance extended to us during this audit.

Copies of all of the Office of the Auditor General reports are on our website at [www.detroitmi.gov/How-Do-I/View City of Detroit Reports/Auditors General-Audits](http://www.detroitmi.gov/How-Do-I/View-City-of-Detroit-Reports/Auditors-General-Audits).

<sup>1</sup> The 2012 City Charter does not reflect that the position and responsibilities of the "Finance Director" were replaced with the creation of the Office of the Chief Financial Officer and its positions in 2013.

**Audit of the Office of the Assessor Cash Receipts  
July 2013 – September 2015**

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## **AUDIT PURPOSE, SCOPE, OBJECTIVES, METHODOLOGY, AND CONCLUSIONS**

### **AUDIT PURPOSE**

The Office of the Auditor General (OAG) performed the audit of the Office of the Assessor (Assessor) in accordance with the OAG's charter mandate as noted in Section 7.5-105(1) which states:

*Make audits of the financial transactions, performance and operations of City agencies based on an annual risk-based audit plan prepared by the Auditor General, or as otherwise directed by the City Council.*

### **AUDIT SCOPE**

The scope of the audit was to conduct a follow-up internal control audit of the Assessor limited to a review of the cash receipts for the period of July 2015 through June 2017.

The OAG conducted the audit in accordance with Governmental Audit Standards issued by the Comptroller General of the United States except for the completion of an external quality review of the OAG.

### **AUDIT OBJECTIVES**

The audit objectives were the following:

- To conduct a follow-up review of the prior audit findings from the prior audit report.
- To access the Assessor's compliance with policies, plans, procedures, and regulations.
- To assess cash receipts related internal controls.

### **AUDIT METHODOLOGY**

To accomplish the aforementioned audit objectives, the OAG's audit work included:

- Review the prior audit report of the Assessor issued September 10, 2012.
- Interview the appropriate personnel and management to gain an understanding of the system of internal control over cash receipts, including policies and procedures and to assess the implementation of prior audit recommendations. In addition, the personnel interviews will include gathering information related to testing the OAG performed.
- Perform testing on a sample basis of transactions to obtain sufficient evidential information to achieve the related audit objectives.
- Prepare conclusions based on the testing performed to meet the audit objectives.

## **CONCLUSIONS**

Based on the audit work performed, the OAG concluded the following:

- The Assessor is not in compliance with policies, plans, procedures, and regulations.
- The Assessor's internal controls related to cash receipts is weak.
- The OAG repeated in this report the audit findings noted in the previous audit report. (See Status of Prior Audit Findings on page 5)

## BACKGROUND

### Office of the Chief Financial Officer

The OCFO is a centralized financial management operation, which consolidates all finance related functions with the City. The OCFO oversees, controls and directs all finance personnel within all City departments, divisions, and agencies. The OCFO includes the following divisions: Executive Office of the Office of Chief Financial Officer, Office of Budget, **Office of Assessor**, Officer of Chief Development Officer, Office of Contracting & Procurement, Office of Controller, Office of Departmental Financial Services, Office of Financial Planning & Analysis, Office of Grants Management, and Office of Treasury. Alvin Horhn is the current Deputy CFO of the Office of the Assessor.

The mission of the Office of the Assessor (Assessor) is to locate, identify, and value at current market conditions all real and tangible personal property in the City of Detroit for the purposes of levying the tax lawfully imposed and to warrant said levy to the Treasurer of the City of Detroit for collection.

The agency functions include:

- Locating, identifying, and valuing at current market conditions all real and tangible property in the City of Detroit.
- Assessing all property to levy the tax lawfully imposed.
- Completing an assessment roll covering all property liable for assessment in the City of Detroit.
- Presenting to the Board of Review and Assessment Roll of all real and tangible personal property in the City of Detroit.
- Performing field inspections and reviews of properties within the City of Detroit to determine condition and in response to complaints by property owners.
- Maintaining data on all parcels assessed.
- Processing Property Transfer Affidavits.
- Preparing all State of Michigan assessing and assessment related reports, as well as finance and budget reports as directed.

The Assessor is a general fund agency. The following table shows the budgeted appropriations, revenues, and number of staff for the Assessor for the fiscal years 2015-2016 through 2016-2017:

	Fiscal Years Ended June 30	
	2016	2017
Budgeted Revenues	\$ 116,912	\$ 116,935
Budgeted Expenditures	<u>5,789,320</u>	<u>6,552,204</u>
<b>Net Tax Cost</b>	<b>\$ (5,672,408)</b>	<b>\$ (6,435,269)</b>
Total Budgeted Positions	44	45

## STATUS OF PRIOR AUDIT FINDINGS

The prior audit of the Office of the Assessor (Assessor) was for the period July 2008 through June 2011. The status of the two applicable cash related findings are as follows:

1. **Lack of Effective Management Over Cash Received at the Customer Service Counter**

This finding has not been resolved and is discussed in Findings 2 and 3 on pages 8 and 10, respectively.

2. **Lack of Effective Management Over Cash Received Via Incoming Mail**

This finding has not been resolved and is discussed in Finding 4 on page 11 of this report.

In addition, the prior audit report contained a finding related to the lack of an effective citywide cash management policy. The OAG did not address this finding in this report.

## AUDIT FINDINGS AND RECOMMENDATIONS

### **1. Lack of Written Procedures Related to Daily Cash Receipts**

The Office of the Assessor (Assessor) lacks comprehensive written procedures for the processing of daily cash receipts. The Office of the Auditor General (OAG) received copies of the following, which only provide a portion of the daily cash receipts processing procedures:

- The Cash Register Policy memorandum effective October 15, 2012;
- The Cash Register Policy memorandum effective July 5, 2017;
- Daily Register Transactions

Although these documents provide a partial glimpse of the Assessor's daily cash receipts processing procedures, the documents do not provide a comprehensive overview of the process.

Two components of an effective system of internal control are control activities and communication. The State of Michigan's Department of Treasury *Accounting Procedures Manual for Local Units of Government in Michigan* states, "Control activities are the specific policies and procedures that ensure management directives are carried out. Control activities exist throughout the organization, at all levels, and in all departments." In addition, the communication of responsibilities must be clear so that staff understands their roles in the internal control system and how their activities assist in meeting the organization's objectives. Furthermore, policies and procedures should be in writing and communicated to all employees. Written policies and procedures will allow the organization to provide day-to-day guidance and will make staff training easier.

According to the US Governmental Accountability Office (GAO) *Standards for Internal Control in the Federal Government* states, "Control activities are the actions management establishes through policies and procedures to achieve objectives and respond to risks in the internal control system..." Once the policies and procedures are established, management must choose an effective and efficient method of communicating the policies and procedures to its staff to ensure the information is readily available when needed.

By not establishing policies and procedures and effectively communicating them to the staff, the Assessor is opening itself to the possibility that their objectives will not be met. In addition, there could be a lack of consistency in processing of the daily receipts.

An Assessor manager stated the staff was trained in the process and had managers to answer any questions that could occur.

We recommend the Assessor put its policies and procedures for processing daily cash receipts in writing. In addition, the Assessor should communicate the policies and procedures to the necessary staff to ensure they are aware of the proper method of



processing daily deposits. Furthermore, management should ensure that the procedures are readily available if the staff needs them.

## **2. Lack of Segregation of Duties for Processing Daily Cash Receipts**

The Office of the Auditor General (OAG) noted a lack of segregation of duties in the Office of the Assessor (Assessor) related to the processing of the daily cash receipts, specifically the Financial Analyst's duties.

The Clerk IV, Financial Analyst I, and the Supervisory Appraiser III are involved in the documenting, recording and authorizing the daily deposits. The general steps for processing the daily deposits are as follows:

- The Clerk IV collects from the Administrative Assistant II any checks received in the mail. The Clerk IV gives the checks to the Financial Analyst I so that she can note the received checks on the mail log. After the checks are noted on the mail log, the checks are returned to the Clerk IV to allow her to process the checks through the cash register in order to include the checks in the daily receipts.
- The Clerk IV closes out the cash register at the end of the day, which entails the Clerk IV running a tape of all of the transactions that occurred that day with a final total at the bottom and matching the total funds in the cash register with the total on the tape. A second employee who has nothing to do with the daily receipts will observe the Clerk IV closing out the cash register. Once completing the matching, the Clerk IV will pass the tape and the funds from the cash register to the Financial Analyst I.

The Financial Analyst I will create another tape by using a calculator to confirm the total of daily receipts. Once confirming the amounts, the Financial Analyst I will prepare the deposit ticket, CRJE's, make copies of the checks and respective supporting documents and the deposit poach. The Financial Analyst I will forward everything to the Supervisory Appraiser III. The Supervisory Appraiser III approves the CRJE, and gives everything to the Clerk IV. The Clerk IV takes the bundle to the Cashier's Office to deposit in the agency's bank account.

While testing the daily CRJE's, the OAG noted the Financial Analyst I prepared and approved the CRJE's. The Financial Analyst I would type the name of the Clerk IV as the preparer of the documents, and the Financial Analyst I would type her own name as the approver of the documents. The OAG reviewed the agency's authorized signature list and noted the Financial Analyst I was not included as an authorized signatory for any of the agency's documents. In addition, the Financial Analyst I was responsible for preparing the mail log for checks received in the mail. Furthermore, the Financial Analyst I was responsible for preparing the deposit ticket and the deposit poach for delivery to the Cashier's Office. The Financial Analyst I would take the deposit package to the Cashier's Office to make the daily deposit.

The State of Michigan *Accounting Procedures Manual for Local Units of Government in Michigan* states, "The functions of authorizations, recordkeeping, and custody of assets should be segregated where possible." In addition, the US Government Accountability Office (GAO) *Standards for Internal Control in the Federal Government* states,

“Segregation of duties helps prevent fraud, waste, and abuse in the internal control system.”

The lack of segregation of duties, especially when dealing with cash (the most liquid of assets) could lead to theft, fraud and misappropriation of assets.

An Assessor manager stated that management oversight of the process mitigated the lack of segregation of duties.

We recommend the Assessor segregate the duties of preparing the daily deposit package among the staff so that one person is not responsible for performing all of duties related to accounting for the daily cash receipts.

### **3. Lack of Monitoring of Customer Counter and Cash Register Cameras**

In our prior report, the Office of the Auditor General (OAG) recommended the Office of the Assessor (Assessor) install mitigating monitoring controls, such as video cameras, to monitor the counter transactions for the protection of the staff and the public. The Assessor implemented the OAG's recommendation installing cameras that viewed and recorded the customer counter and the cash register.

While performing a walkthrough of the Assessor's offices, a manager in Assessor informed the OAG that the agency had cameras that recorded activity at the customer counter and the cash register. At the beginning of 2017, the City renovated the Assessor's offices, and workers removed the cameras while the renovation of the offices occurred. However, the workers did not reinstall the cameras once the work was completed. It was not until the OAG questioned management as to the reason why the Assessor had not reinstalled the cameras once completing the renovations that the Assessor reinstalled the cameras. In addition, the management in Assessor changed duties among the staff moving the individual responsible for monitoring the camera from the office where the cameras are connected and no longer has that responsibility. Presently, no one is monitoring the cameras.

Monitoring is an essential component of an effective system of internal control. The State of Michigan's Department of Treasury *Accounting Procedures Manual for Local Units of Government in Michigan* states, "Monitoring is a process that assesses the quality of the system's performance over time." According to the US Government Accountability Office (GAO) *Standards for Internal Control in the Federal Government*, monitoring is essential in helping internal control remain aligned with changing objectives, environment, laws, resources, and risks. In addition, monitoring assesses quality of performance over time and promptly resolves the findings of audits and other reviews.

Without monitoring internal control, the Assessor is leaving itself open for theft, misappropriation, and loss of assets.

An Assessor manager stated the Building Authority management did not want to put holes in the agency's newly refurbished office in order to reinstall the cameras. Furthermore, management has not reassigned the chore of monitoring the camera presently; however, management will assign a person in the near future.

We recommend the Assessor reassign the responsibility of monitoring the cameras to protect the staff and the customers as well as the cash received.

#### **4. Weaknesses Related to Daily Deposit Documentation**

The Office of the Auditor General (OAG) performed testing on Office of the Assessor (Assessor) daily deposit documents for the fiscal year 2016-17. Specifically, the OAG performed 100% testing of all the transactions for the noted six months of fiscal year 2016-17 (July 2016, August 2016, December 2016, January 2017, February 2017, and June 2017). In total, the OAG tested 121 daily cash transactions and noted the following:

- For checks received in the mail for the months tested, the Assessor could not account for seven checks totaling \$1,242. The associated mail logs did not include any notation explaining what happened to the missing checks.
- The Assessor did not deposit 76 transactions (62.8%) within 48 hours as required by Finance Directive #20. The range of days is as short as 4 days until the funds were deposited and as long as 26 days.
- There were 115 (95%) CRV/JE's where an authorized signer did not sign the form.
- We noted three (2.5%) CRV/JE's did not include the Treasury Division's stamp indicating the deposit was processed.
- We noted all (100%) of the Z-tapes tested did not include the initials of two people involved in closing the cash register.
- We noted nine (7.4%) transaction packages did not have the copies of the checks matched with the associated PTA/PRE form.
- We noted 21 instances (17.4%) where the cash/check/money order amounts did not agree with the Z-tape/deposit slip/JE/CRV.
- Our testing revealed that 12 Assessor daily cash transactions (9.9%) did not include copies of error logs and associated void transaction tapes. In addition, a supervisor did not approve 27 voided transactions (22.3%) listed on the error logs. Furthermore, 16 error logs (13.2%) did not include causes or descriptions related to the voided transactions.

Two essential components of a good internal control system are control activities and monitoring. The State of Michigan's Department of Treasury *Accounting Procedures Manual for Local Units of Government in Michigan* states control activities are specific policies and procedures that ensure management directives are carried out. Such items include approvals, authorizations, statutory duties, verifications, reconciliations, security of assets, and segregation of duties. Monitoring is a process that assesses the quality of the system's performance over time. It occurs in the ordinary course of business and includes regular management and supervisory activities and other actions personnel take in performing their duties.

The United States Government Accountability Office (GAO) *Standards for Internal Control in the Federal Government* states, "Control activities are the policies and procedures that enforce management's directives to achieve the entity's objectives and address the related risks." In addition, monitoring of the internal control system is

essential in helping internal control remain aligned with changing objectives, environment, laws, resources, and risks.

According to Finance Directive #20, city departments are not to allow cash to accumulate. City departments should institute procedures to ensure they deposit all cash and checks in the bank and record the deposit within 48 hours after receipt.

By not adhering to Finance Directive #20, the Assessor's cash could be lost, misappropriated, or stolen. The lack of policies and procedures could lead to the inconsistent processing of transactions. Without policies and procedures, management's objectives may not be achieved and risks may not be addressed. Finally, without monitoring the internal control system, management will not know if its policies and procedures are keeping the department aligned with its changing objectives, environment, laws, resources, and risks.

An Assessor manager stated the staff was trained in the processing the daily deposits. In addition, the manager stated the agency deposits the cash receipts with the Treasury Division daily with the exception of during the Board of Review hearings. At that time, the Assessor may make a few late deposits.

We recommend the Assessor develop comprehensive procedures and policies for processing daily cash receipts that address agency objectives and risks. In addition, we recommend the Assessor monitor its processing of cash receipts to ensure the agency's objectives and related risks are addressed. Finally, we recommend the Assessor adheres to Finance Directive #20 that requires money received be deposited within 48 hours of receipt.

**ATTACHMENT A**

April 16, 2018

Mark W. Lockridge, CPA, Auditor General  
Office of the Auditor General  
2 Woodward Avenue  
Coleman A. Young Municipal Center, Room 216  
Detroit, Michigan 48226

Dear Mr. Lockridge:

The following represents the Office of the Assessor's responses for the indicated findings and related recommendations in the audit of the Office of the Assessor Cash Receipts, as prepared by the Office of the Auditor General.

**Finding No. 1 – Lack of Written Procedures Related to Daily Cash Receipts**

The Office of the Assessor accepts the findings of the Auditor General in this matter. Please see attachment "B" as our response. We believe the attached Daily Cash Receipts Procedure will address this issue.

**Finding No. 2 – Lack of Segregation of Duties for Processing Daily Cash Receipts**

The Office of the Assessor accepts the findings of the Auditor General in this matter. Please see attachment "A" as our response. We believe the attached Written Cash Procedures will address this issue.

**Finding No. 3 – Lack of Monitoring of Customer Counter and Cash Register Cameras**

The Office of the Assessor accepts the findings of the Auditor General in this matter. The cameras have been restore in the Cash Register Area and are being monitored. Additionally a new camera system with recording capabilities is on order. Until a new supervisor is selected for the Customer Counter, the Supervisor IV – GIS has been assigned to serve as the supervisor for this section.

**Finding No. 4 – Weaknesses Related to Daily Deposit Documentation**

The Office of the Assessor accepts the findings of the Auditor General in this matter. This finding is a weakness of the division hierarchy in the Special Processing Division. It is clear that Finance Directive #20, along with division policy was being ignored in this regard and the following steps have been taken:

The Appraisal Manager III, Special Processing Division, has received a warning to exercise greater oversight over her division. While I believe she acted decisively to correct these issues once they were brought to her attention, it was clear that these failures were long standing and in retrospect there was some indication there was a problem.

The Appraisal Supervisor III, Special Processing Division, has received a written reprimand over his failure to adhere to Finance Directive #20 along with a general lack of attention and supervision over the staff in the Special Processing Unit.

The Clerk IV was not reprimanded in this instance. It was clear that when she noticed that policy was not being followed regarding the cash register, she went to her supervisor with her concerns. She has been advised that when it became clear that her warnings to Appraisal Supervisor III went ignored, she should have gone directly to the Appraisal Manager III.

The Financial Analyst I was not reprimanded in this instance. She was new to this assignment and basically did what she was told by the Appraisal Supervisor III. She has now been advised of division policy regarding the cash register and told to adhere to it.

Sincerely,

A handwritten signature in black ink, appearing to read 'Alvin Horhn', written in a cursive style.

Alvin Horhn, Deputy Chief Financial Officer – Assessor  
Office of the Chief Financial Officer  
Office of the Assessor



## SUMMARY OF THE CASH PROCESS

The Appraiser II is responsible for conducting all cash register transactions. In the Appraiser II's absence, the Appraiser I or the Clerk III fills in.

The Clerk IV responsible for voiding all transactions and closing the register at the end of each day. In the Clerk IV's absence, a supervisor from any section can assume that responsibility. A designated staff member must be present to assist the Clerk IV in the close process at all times. This includes initialing the cash register tape along with the Clerk IV. There shall always be two initials on the tape.

The Financial Analyst I, accompanied by a second individual, is responsible for making the deposit everyday.

**Office of the Chief Financial Officer - Office of the Assessor**  
**Procedures for the Processing of Daily Cash Receipts**  
**Finance Directive #20 states that all cash receipts must be deposited into Treasury within 48 hrs.**

**PURPOSE:** The cash register is housed in Room #804 to receive revenue for late Property Transfer Affidavits filed, copy requests and other charges for services rendered pertaining to this office. The cash register is closed out twice a day. If a discrepancy exists at the end day with the receipts, then the section supervisor must try and determine what happened followed by completing and signing an error log. The section supervisor is also responsible for voiding erroneous transactions. Once the register is closed for the day, a void cannot be performed. \*A refund must be processed. The Financial Analyst I (Analyst) is responsible for this function. Transactions are performed daily between the hours of 8:30 a.m. and 4:30 p.m. Four individuals are assigned to the cash register. Of the four persons, only the section supervisor can void transactions. In the section supervisor's absence, a Manager can perform these designated functions. Once the key is initiated to X1/Z1 mode, press the CA/AT/NS key to open the cash register drawer. Press the "." + CA/ST/NS key to generate a second tape.

**Below are the steps involved in the open and close of the daily cash receipts process:**

- STEP 1** At the beginning of each day, access the safe, retrieve the keys and open up the cash register.
- STEP 2** Assigned staff members begin performing cash register functions between the hours of 8:00 a.m. and 4:30 p.m.
- STEP 3** The close process consists of inserting the key and programming the register to "X1/Z1" mode. The first close is done at 2:00 pm, and the second close is finalized by 4:00 p.m. A second individual must be present to assist in the close.
- STEP 4** Both tapes are reviewed and signed by the section supervisor and one person witnessing.
- STEP 5** The revenue, along with the two register tapes and a copy of all of the supporting documentation (i.e., PTA copies, etc.), is forwarded to the Financial Analyst I (Analyst) to reconcile.
- STEP 6** Once the reconciliation is complete, the Analyst initials and prepares a journal entry (JE) to book the receipts accordingly using the applicable account strings below
- |  |                          |
|--|--------------------------|
| 1000-230120-000000-448236-00060-000000-00000 | DB - TOTAL REVENUE       |
| 1000-230120-000075-408180-00060-000000-A5020 | CR - CHECKS/MONEY ORDERS |
| 1000-230120-000075-447370-00060-000000-A5020 | CR - CASH                |
- STEP 7** Once the JE is completed, the Analyst prepares the individual deposit tickets (one for cash and one for checks). The cash is placed in the top and the checks in the bottom portion of the unsealed bank depository bag (bag) accompanied by the deposit tickets. The deposit tickets are in triplicate form (white, yellow & pink). The yellow one remains on the outside of the bag. Coins are placed inside the top portion of the bag.
- STEP 8** The Analyst forwards the completed JE and bag to the Manager (approver) for review and approval.
- STEP 9** The approver validates the cash, initials both the JE and the deposit tickets, seals the bag (top and bottom) and returns all items to the Analyst to make an extra copy for the file.
- STEP 10** The Analyst takes both the original JE and the copy along with the bag to Room #154 to deposit into the Teller's Office. The Analyst is escorted to the Teller's Office by a 2nd individual.
- STEP 11** The Analyst hands both JE's and the sealed bag to the Teller behind the window and waits for the Treasury stamp which then completes the process.
- STEP 12** The Analyst returns to the Assessor's Office and places the Treasury-stamped JE in the Clerk IV's in-box to be reviewed and filed away.
- STEP 13** At 4:00 pm, the cash register is closed out again and the steps are repeated.
- STEP 14** If there is'nt any cash to report, then a tape is still generated, attached to a blank sheet of paper and filed away for record keeping purposes.
- STEP 15** At the end of each day, access the safe, retrieve the keys and close out the the cash register.

**See also:**

Cash Register Policy  
Daily Register Transactions Sheet  
\*PTA Refund Process  
SHARP Manual - Instructions

*X1 - This function is used to take a read of the sales information is needed.*

*Z1 - This function is used to reset the register's memory.*

*Turning the key to X1/Z1 mode prints all sales information and clears the entire memory at the end of each day.*

*CA/AT/NS*