



Columbus Consolidated Government

Georgia's First Consolidated Government

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TRANSITION AUDIT OF TAX ASSESSOR'S OFFICE

December 10, 2019

AUDIT AUTHORIZATION

Internal Auditor, John Redmond requested approval of a Transition Audit of the Tax Assessor's Office due to the scheduled retirement of the Chief Assessor, Betty Middleton. City Council approved the request on December 11, 2018 at the City Council Meeting.

AUDIT SCOPE

The Transition Audit includes, Office Operations, Budgetary Performance, Fixed Asset Verification, Payroll Audit, and Access Controls. The purpose of a transition audit is to assess the status of the aforementioned items upon the departure of the Department Head and benchmarks the beginning status of the incoming appointed leader.

The Chief Assessor serves as the head of the Tax Assessor's Office and reports to the Board of Tax Assessors. City Council appoints the members of the Board.

The Chief Assessor provides oversight to the Division Managers of the Personal Property, Residential Property, Commercial Property and Administrative Services. The Division Managers provide direct supervision to their respective team members. The Chief Assessor is responsible for annual review and submission of the Muscogee County Tax Digest to the Georgia Department of Revenue, in accordance with State of Georgia regulations. Upon GDOR approval of the digest, it is submitted to the elected Muscogee County Tax Commissioner for the billing

and collection of property taxes. The Chief Assessor also ensures that all members of the assessor professional staff receive the required training and certifications required for their positions.

AUDIT PROCESS

The Audit Process includes the evaluation of several aspects through the review of information obtained directly from the department or another source within or outside of the city government. Asset listings, financial statements, and payroll information is obtained from the City's Finance Department, and access control information is obtained for departments such as the Information Technology and the Sheriff's Office. The information was reviewed, tested, and evaluated to develop the audit findings and recommendations. Portions of the audit are performed through inspection of records, assets, and physical observation during or immediately following the incumbent's departure from the office or department. Payroll audits are performed on an unannounced basis, requesting and intercepting the department's payroll vouchers from the source of preparation, and the physical distribution of such to employees, with their identity confirmed by a government issued photo identification card, such as an employee identification badge, driver's license or military identification card. Asset listings are used to verify the physical existence of the assets under control of the departmental leadership. The auditor inspected portable office equipment, vehicles, and electronic devices to ensure that such remains with the office as the leader vacates it. Employee badge access to the premises and computer access were deactivated and Purchasing Cards cancelled upon departure. The controlling departments verified the control items for the auditor. Financial reports of the office for the latest three years to assess adherence to appropriated budgets. The operations of the office were made via physical inspection and intermittent observation.

AUDIT FINDINGS

The operations of the office reflected normal operations occurring. The Office has overcome the turmoil it encountered several years ago when a major system upgrade and a countywide reassessment occurred simultaneously. Staffing is reasonably stable, with an occasional vacancy. During the audit, one of the departmental pool cars failed. Two assessors share each of the pooled vehicles, so being one car short will likely have a negative effect on the number of assessments performed this year, unless an emergency replacement occurs.

The office has operated within its appropriated budget for each of the latest three years.

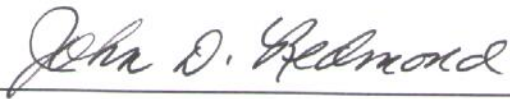
The payroll audit indicated that all persons being paid were authorized and on the job.

The auditor verified each of the scheduled fixed assets assigned to the Office.

The controlling departments cancelled the purchasing card, computer and building access of the outgoing leader at the time of departure.

AUDIT RECOMMENDATIONS

I recommend approval for an emergency purchase of the replacement of the disabled vehicle.



John D. Redmond



Date