



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



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Comptroller

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December 16, 2014

Honorable James W. Murphy, Sheriff
Civil Courts Building
10 North Tucker Blvd, 8th Floor
St. Louis, MO 63101-2044

Re: Observation of Delinquent Land Tax Sales (Project#2015-RR04)

Dear Sheriff Murphy,

Enclosed is a report of the review of the Delinquent Land Tax Sale Auction process conducted by the Sheriff's Office from October 7, 2014 to October 9, 2014. The objectives of this observation and review were to determine if:

- Land sales transactions and proceeds were accurately recorded, reported and safeguarded.
- The land sales process was performed in compliance with applicable Missouri State Statues and with applicable policies and procedures of the City of St. Louis and the Sheriff's Office.

Based on our review, we had no concerns and it does appear that:

- Land sales transactions and proceeds were accurately recorded, reported and safeguarded.
- The land sales process was performed in compliance with applicable Missouri State Statues and with applicable policies and procedures of the City of St. Louis and the Sheriff's Office.

The review was made under authorization contained in Article XV of the Charter, City of St. Louis, as revised, and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing*.

Thank you for your staff's time and patience. Should you have any questions or concerns, please contact our office at (314) 657-3490.

Respectfully,


Dr. Ishmael Ikpeama
Internal Audit Supervisor


Ron Steinkamp, CPA, CIA, CFE, CRMA, CGMA
Internal Audit Advisor

cc: Wendy Rohrbach, Deputy Sheriff