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January 19, 2016

This audit is the most unusual, that I have ever encountered. It appears that the findings were developed to meet preconceived determinations.

In 35 years, as Recorder of Deeds, no audit has been as negative as this:

I was notified on Friday, January 15, 2016 that the final audit report would be delivered to the Recorder of Deeds at 11:00 a.m. and be released at 2:00 p.m. Tuesday January 19, 2016. On Tuesday at 11:30 a.m., members of the media had copies of the audit and had been told of a press conference. The Recorder was not advised of a time or location of press release. This has never, never happened before. Subsequently, the Recorder was told by a representative of the State Auditor that the audit release is closed to the public, even the auditee. The release is for press only.


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Renovation Issues

Renovation issues were drawn from the City Counselor's report. No discussions were ever held with the Recorder or Recorder staff.

Much of what is cited in this audit has never been noted in any other audit in 35 years.

Receipt Controls

All receipts are deposited daily, with the exception of a brief period when the Recorder's office began accepting credit cards. This period was from September 2013 to July 2015.

The "mail log" is an internal control established by Recorder Carpenter. It is not required by any law. The audit recommendation is to have an employee dedicated to the mail log at a cost to the city of \$29,000.00 a review of the receipts shows the Recorder's office receives approximately \$2,500.00 in cash via mail. The cost benefit is questionable. Only the Cashier supervisor and the two other Cashiers may handle voided transactions. The cashier voiding a transaction is identified by electronic fingerprint.

Preservation Account

The Preservation Account has been registered with and audited by the City Treasurer since its inception. Large counties follow their existing procedures (i.e. St. Louis County deposits with the Director of Revenue).

Escrow Liability

Years ago auditors including State Auditors decided there would always be difficulty reconciling, with the Comptroller's Office. This is the only audit that did not contact and confirm with Recorder's office clients. The Recorder reconciles with each client monthly.

Vehicle Usage Log

Recorder of Deeds over estimated mileage on city car thereby paying more in Federal, State and Local taxes. It is a moot point since the Recorder's office is no longer provided a city car.

Vacation and Medical Leave

Procedures have been revised and clarified. The errors found by the auditor did not happen during Recorder Carpenter's tenure.

Since most of the audit recommendations were addressed by the Recorder prior to audit completion, an overall, performance rating of poor appears to be a biased rating.

THE ONE THING TO CONCLUDE FROM THIS AUDIT IS THAT ALL PUBLIC FUNDS ARE ACCOUNTED FOR-NO FUNDS FOUND MISSING