

Internal Audit Report 2016-01
St. Louis County – Board of Equalization
Final Audit Report
April 30, 2016

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	Audit Report Number: 2016-01



TO: The Honorable Mike O'Mara, Chairperson - County Council
The Honorable Steven V. Stenger, County Executive
Jake Zimmerman, Assessor
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Cindy Ulett, Deputy Assessor – Assessor's Office
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FROM: David Makarewicz, CISA, St. Louis County Auditor

SUBJECT: Final Audit Report
St. Louis County Board of Equalization
Audit 2016-01

DATE: April 30, 2016

EXECUTIVE SUMMARY

The St. Louis County Auditor's Office performed an audit of the St. Louis County Board of Equalization. Field work for the review was completed on March 30, 2016. Several meetings were held to close the audit in April and May of 2016. This is the final audit report based on the results of our review.

The objectives of the review were to evaluate internal controls, evaluate operations and record-keeping compared to established standards, ordinances, policies and procedures. We evaluated processes that are in place to ensure that resources are used efficiently. The scope of this audit included audit testing, review and evaluation of controls in these areas:

- board composition,
- notice of meetings,
- agendas,
- meeting minutes,
- intranet website content, including the Staff Directory,
- internet website content,
- review of purchasing card expenditures,
- review of expenditures processed by check or electronic transfer,
- use of MUNIS accounts,
- review of property tax exemption cases, and,
- review of current operations and caseload.

The scope of the audit included the following:

- We attended several board meetings and checked to ensure that meeting times, dates and places were posted, agendas were followed and minutes were taken of board meeting results.
- We compared the board activities to the legislation that established the Board of Equalization and the duties of the Board. We compared board activities to other St. Louis County boards.
- We reviewed web site content for the Department of Revenue and the Assessor's Office to ensure that information about the Board of Equalization was presented in a clear and understandable format for the benefit of the public.
- We reviewed expenditures made on behalf of the Board of Equalization. These expenditures are accounted for within the larger grouping of general ledger accounts maintained for the benefit of the Assessor's office. We reviewed usage of these accounts and recent expenditures within this group of 409 general ledger accounts defined for use by the Assessment Division and a separate group of 53 general ledger accounts that were defined for use by the Board of Equalization.
- We reviewed a sample of property tax exemption cases heard by the Board of Equalization and checked to ensure that decisions made by the Board were recorded and implemented by Board of Equalization staff and management.

CONCLUSIONS:

Good controls were found in these areas:

- Three of three board positions are filled. Two board members are sitting on expired terms. Their terms expired 1/11/2015 and 1/11/2016.
- Meeting notices which include the time, date and location of meetings, are posted in advance.
- Detailed meeting agendas are kept, in two versions. One has additional information for the benefit of supporting staff and management.
- Intranet content was reviewed. The Staff Directory entries are current.
- We normally review purchasing card expenditures within Division Audits. No purchasing cards are held by Board of Equalization staff or management. Purchases for the Board of Equalization are made through the Assessor's office. No exceptions were noted.
- We reviewed a small sample of expenditures processed by check or electronic transfer. They were appropriate and adequately supported. A transaction that allocated payroll expense was noted for additional review. (See Key Findings.)
- We reviewed a sample of cases, including property tax exemption cases heard before the board starting with cases from the third quarter of 2015. Appropriate action was taken that was consistent with decisions made by the Board.
- The caseload during the period we reviewed was busy, as it picks up when tax bills are received and bills may be paid or paid in protest. The office also receives a large number of inquiries about the tax status of individual parcels or property. The Board of Equalization has two unfilled positions and is relying to a large degree on temporary help.
- Overall, the accounting we reviewed appeared normal and appropriate. There was a small allocation transaction that we noted. We recommended that it be reviewed. (See Key Findings.)

KEY FINDINGS:

We have made recommendations in these areas:

- Three of three board positions are filled. Two board members are sitting on expired terms. The terms expired 1/11/2015 and 1/11/2016. We recommend that the Policy Advisor review these two positions.
- The office has four authorized staff but only two positions are filled. They are relying on temporary staff. We have concerns about staffing levels. We have concerns about retention of staff with appropriate experience.
- Board meeting minutes are not kept. Documents are produced and retained that provides clear evidence of decisions made and actions taken, however the information is not provided as part of minutes of board activities in a form or format that clearly indicates votes taken. We have recommended that a very simple log be kept of hearings held, parties/property owners, parcels reviewed, decisions made, votes taken and the date of the decision. It can be difficult to determine which cases were heard and decisions made without actually attending hearings.
- Internet content was reviewed. We reviewed documentation hosted by the Assessor and Department of Revenue that "leads into" or is linked to Board of Equalization information. The information presented is not consistent. We have made recommendations to consolidate information about Board of Equalization and to make minor revisions to certain "Frequently Asked Questions" documents hosted on the Assessor's site, that explain the function of the Board of Equalization. The document contained a number of dead links, a few typos and redundant information. These revisions would make several questions and answers more specific to the needs of taxpayers who may need to schedule a hearing with the Assessor's office or a hearing before the Board of Equalization. It would be helpful if

specific information were presented for members of the public regarding tasks like petitions for tax exemptions for religious organizations or correction of mistakes in property records or valuation of properties. Web site content regarding the Board of Equalization should be more specific to:

- services provided by the board,
 - contact information,
 - forms,
 - location where board hearing dates and times are posted,
 - the appeals process,
 - application or renewal of exemptions for religious, fraternal or not-for-profit organizations,
 - correction of mistakes in assessments, such as correction of mailing addresses of a property owner.
- We reviewed use of MUNIS accounts. Small transactions were posted in 2015 to a group of general ledger accounts that the BOE staff and Assessor's staff believed were no longer in use. These accounts were not being monitored. We have recommended that a group of general ledger accounts that were formerly use to account for activity of the Board of Equalization be marked as "Inactive" to prevent their future use. We also recommend that the transactions posted be reviewed.
- We noted an unusual allocation of payroll expenses in 2015 that crossed funds. This allocation was posted to a group of accounts which are still active, but no longer used. The resulting expense was classified as components of payroll expense. Although the dollar amount of this transaction was relatively small and the expenditure was appropriate, we recommend that the method used for this allocation of expense and the classification of this expense be reviewed.
- A very large percentage of the general ledger accounts defined for use by the Division of Assessment were created, never used and have been subsequently closed. Considerable effort has been expended to create groups of accounts that will never be used. Most of these accounts have been closed, but there is still considerable overhead being expended to create and maintain general accounts that are never used. Staff have to compensate for the closed and unused groupings of accounts when generating queries and reports.

OPINION

Overall, given the entire scope of our audit testing, sampling and audit review we believe that sufficient controls are in place over the operation of the Board of Equalization. We are comfortable with the controls that we found in place. Good progress was noted on improving web content. Controls were in place and functioning as intended with a few exceptions as noted above.

The Auditors worked with Board of Equalization staff and management and staff and management within the Assessor's office. This audit required assistance and cooperation from Management and Staff including:

- Joe Craven, Office Manager – Board of Equalization,
- Sandy Youtzy, Chief Administrative Manager – Assessor's Office,
- Brian Fagnani, Web Content Coordinator, Administration – Information Technology,
- Crystal Ulett, Deputy Assessor – Assessor's Office.

Our preliminary findings and recommendation were provided to and discussed with:

- Joe Craven, Office Manager – Board of Equalization,
- Sandy Youtzy, Chief Administrative Manager – Assessor's Office,
- Crystal Ulett, Deputy Assessor – Assessor's Office,
- Brian Fagnani, Web Content Coordinator, Administration – Information Technology,
- Don Rode, Chief Accounting Officer – Department of Administration.

The draft audit report was provided to the Assessor, the Director of the Department of Revenue and the Chief Accounting Officer for review. We are appreciative of the assistance provided during the audit.

The audit report is dated as of the end of field work and review of issues noted during the audit with management. The report is based on conditions as of that date. The audit was conducted according to governmental auditing standards and the internal audit standards issued by the Institute of Internal Auditors (IIA).

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Background and Introduction

St. Louis County Assessor

The Assessor is responsible for establishing a fair market value for all real and personal property within St. Louis County. The St. Louis County Assessor's Office identifies, classifies and assesses all real and personal property within the County. The Assessor is required by Missouri State Law to determine the fair market value of all personal property as of January 1 each year, and all real property as of January 1 of every odd year (such as 2013 and 2015). This information is provided to taxing districts such as municipalities and school districts. The taxing districts establish their individual tax rates. The Collector of Revenue then applies these rates to the assessed value to determine the amount of tax to be levied against a property.

The reassessment process involves establishing the value of nearly 400,000 parcels of real property. Within this process there are opportunities to appeal valuations. The Board of Equalization has a key role in this appeals process. Valuations are then finalized, certified and communicated to the individual taxing districts.

Assessor's Department Organization

The Assessor's Office is organized as five divisions:

- Appraisal Support,
- Board of Equalization,
- Personal Property,
- Real Property,
- Land Information Services.

Assessor's staff and management provide input into the hearings held by the Board of Equalization. For example, reports are typically filed and presented indicating the results of property inspections conducted specifically for a Board of Equalization hearing.

Assessment Fund (Fund 5570)

The Assessment Fund supports operations of the County Assessor's Office. The Assessment Fund is supported by a per parcel reimbursement from the State of Missouri and a ½ of 1% tax collection fee. The Assessment Fund is used to record the revenues and expenditures of the County Assessor as required under Section 137.750 RSMo. Revenue is projected to remain level in 2016 at \$10.6 million.

Funding for the Board of Equalization is drawn from this Assessment Fund (Fund 5570) and is recorded within accounts established for the Department of Revenue (Department 2700) and Division of Assessment (Division 2720).

Budget - Assessor's Office

The 2016 budget for the Assessment Fund is \$13,379,300. This is a decrease of \$38,500 or 0.3%. This decrease occurred because 2016 is a non-reassessment year. This results in lower costs of operations. This decrease is partially offset by increases in fringe benefit costs for department employees.

Budget - Assessor's Office - Detail

2012 Actual Expenditures	2013 Actual Expenditures	2014 Actual Expenditures	2015 Adjusted Budget	2015 Adopted Budget
\$ 9,754,700	\$ 9,958,500	\$ 9,615,200	\$ 13,417,800	\$ 13,379,300

The Assessor's Office is budgeted for 164 full time equivalent employees in 2016.

St. Louis County Board of Equalization

The Board of Equalization was established by Article IV, Section 4.390 of the St. Louis County Charter. Board members are appointed by the County Executive, subject to confirmation by the County Council. The Board consists of three residents of the County who hold no other County office. They serve for a period of three years. The terms of the Board members overlap. Board members must be sworn in by the County Clerk.

Board Members take an oath to fairly and impartially equalize the valuation of all taxable property in the County. Board members are compensated at an hourly rate for their service on the board. They have access to legal counsel. The Board advises and consults with the Assessor on matters pertaining to the assessment of property in the County which he may refer to the Board for consideration. They make recommendations to the Assessor, Collector, and County Council for improvement in the method of assessing and collecting taxes and merchants' and manufacturers' licenses. They may also report to the County Council on requests for strike-offs of erroneous taxes when referred to it for investigation.

Meetings are held at least monthly. They are usually held on the first floor of the Roos Administration Building at 41 South Central, in Clayton, Missouri. Board meetings are periodically held in other locations for the convenience of taxpayers.

There is information on both the Assessor's web site and the Department of Revenue's web site that is linked to specific information about the Board of Equalization. Specific information on the Board of Equalization is available at:

<http://stlouisco.com/YourGovernment/CountyDepartments/Revenue/BoardofEqualization>

Board of Equalization Support Staff and Management

An Office Manager and additional staff provide direct administrative support for the Board of Equalization (BOE). They handle the scheduling and tracking of tax appeals filed on real estate and personal property valuations. The staff is responsible for mailing hearing notifications and decision letters for property appeals filed annually. They prepare and maintain files for real estate and personal property accounts that are currently tax exempt and those that are applying for tax exemption.

These staff members (but not the board members themselves) report to the Assessor's Office following an inter-departmental reorganization in 2013. The Chief Administrative Manager within the Assessor's office provides direct support of the BOE staff and Office Manager. There are currently four positions budgeted for support staff for the Board of Equalization:

- Manager,
- Office Services Specialist,
- Office Services Representative,
- Office Services Representative.

The two Office Services Representative positions are currently unfilled. Two temporary employees (a borrowed staff and a retiree) are filling these positions.

Board of Equalization Web Site

Board of Equalization staff and management provide content for a web site with links to information that is helpful to the public. Their web site includes information on these subjects:

- Requests for Exemption,
- Appeals,
- Forms,
- Office Location,
- Hearings,
- Deadlines,
- Contact Information.

Budget Summary – Appropriations – Assessment Fund

Expenditure Category Summary	2015 Adjusted <u>Appropriation</u>	2016 Adopted <u>Appropriation</u>
Salaries and Wages	\$ 6,850,252	\$ 6,962,655
Payroll Fringes	\$ 3,194,261	\$ 3,425,907
Purchased Services	\$ 1,516,609	\$ 1,532,848
Commodities and Supplies	\$ 303,698	\$ 314,585
Personal Allowances	\$ 303,600	\$ 253,200
Other Expenses	\$ 85,055	\$ 47,744
Transfer Payments	\$ 578,200	\$ 659,400
Capital Outlays	\$ 466,000	\$ 183,000
Total	\$ 13,417,685	\$ 13,979,339

Inherent Risks

The Auditor's Office selected this Board for review for several reasons:

1. The Board is relatively small, having only three members.
2. Board Members must have specialized knowledge of real estate valuation practices and real estate statutes to adequately perform their duties.
3. The Board has considerable interaction with the public. Members of the public appear before the board during hearings.
3. The size of the function that supports this board is relatively small.
4. The size of the caseload is relatively high for a board of this size.

Objectives and Scope of Audit

At the start of the audit, we met with management and developed objectives for the audit. The list below describes controls that we expected to find at the start of the audit. At the end this audit report there is a summary of our post-audit results and our assessment of controls based on this same criteria.

Board Composition

The Board of Equalization should be adequately staffed to maintain a quorum and conduct business.

Notice of Meetings

Notices of Board of Equalization meetings should be posted as required.

Agendas

Board meetings should be conducted according to an agenda.

Minutes

Accurate meeting minutes should be kept. Meeting minutes should include a record of votes taken. Meeting minutes should be reviewed and formally adopted by the Board of Equalization.

Intranet Website

Content posted to internal intranet sites about the Board of Equalization should be informative and accurate.

Internet Website

Content posted to external internet sites about the Board of Equalization should be informative and accurate.

Records and Record Retention Schedules

Written record retention schedules should exist. Written record retention schedules should be periodically reviewed, updated and approved. Records should be retained according to the retention schedule. Location of stored records should be known: external provider, St. Louis County Record Center or electronically.

Review of Purchasing Card Expenditures

Expenditures made by purchasing card should be appropriate and supportable. Sales tax should have been avoided where possible. This will be substantiated by testing a sample of expenditure transactions.

Review of Expenditures (Processed by Check or Electronic Transfer)

Expenditures made by check or electronic transfer should be appropriate and supportable. Sales tax should have been avoided where possible.

Use of MUNIS Accounts

Unused and/or redundant MUNIS accounts and cost centers should be marked as inactive or closed, to reduce processing overhead and shorten queries and reports.

Review of Property Tax Exemption Cases

Property tax cases should be adequately documented. Hearings should be conducted in an orderly fashion. Decisions should be documented.

Review of Current Operations and Caseload

The caseload of property tax appeals and exemptions should be managed appropriately

Detail of Audit Findings

I. Unused MUNIS Accounts

Within the grouping of General Ledger accounts that are currently defined and used for the Division of Assessment there are 409 accounts:

<u>Fund</u>	<u>Department(s)</u>	<u>Division</u>	<u>Number of Accounts</u>
Assessment Fund 5570	Revenue (2700)	Division of Assessment (2720)	409 Accounts

Within these accounts there is an exceptionally high percentage of closed accounts. All of the accounting for this division is done within 57 of the 409 accounts. There are 313 closed accounts which have never been used.

Assessment Fund - Division of Assessment – General Ledger Account Status

<u>Account Status</u>	<u>Number of Accounts</u>
Active accounts with a balance within the last three years	48
Active accounts with a budget but no balance within the last three years	9
Active accounts last used in 2010 or earlier	23
Inactive accounts that were last used in 2013 or earlier	16
Closed accounts that were never used	313

We have made recommendations to Fiscal Management to more aggressively inactive unused accounts and close accounts that have never been used. We have recommended that Fiscal Management delete the closed accounts from the MUNIS database. At the close of the audit, within General Ledger, there are nearly as many closed accounts as there are active accounts.

MUNIS General Ledger Account Status

<u>Account Status</u>	<u>Number of Accounts</u>
Active Accounts	79,147 Accounts
Inactive Accounts	20,973 Accounts
Closed Accounts	73,426 Accounts

When users query general ledger, they typically have to filter these accounts out of their queries or reports. Queries take longer. There is considerable system overhead to maintaining a large number of unused accounts.

A separate division number had historically been defined in General Ledger, in MUNIS, for use to record expenses incurred by the Board of Equalization. A division number for the “Board of Equalization” (Division 2770) had been established. Fifty-three general ledger accounts were established which used this division number.

After the Assessor was made an elected position, a decision was made to discontinue use of this Division number. The expenses related to the operation of the board were no longer posted under the division number that was established in MUNIS for the Board of Equalization (2770). Instead, the budget and expenditures for the Board of Equalization have been grouped with other Administration expenses under the division “Division of Assessment Division” or Division 2720. This change is acceptable, but makes it slightly more difficult to identify expenditures directly related to the operation of the Board of Equalization.

When the change in account usage was made, the accounts that were formerly used were not marked as “Inactive”. Unused accounts were not marked “Closed”. Management’s intentions may not have been communicated regarding the usage of these accounts. If these accounts had been marked as “Inactive”, the MUNIS system would warn a user if amounts were manually posted to these accounts.

In 2015, small transactions were posted to the General Ledger accounts within this grouping. Since management did not intend to use these accounts, the amounts posted were likely not noticed, as the accounts were not being monitored. (See Section II below.)

Recommendations:

1. We recommend that the Chief Accounting Officer ensure that these 53 MUNIS accounts that were defined for the Assessment Fund (Fund 5570), Department of Revenue (Department 2700) and Board of Equalization Division (2720) are marked as “Inactive”, as management no longer intends to use them to separately account for the expenditures incurred by the BOE.
2. We recommend that the Chief Accounting Officer pursue closure of unused accounts eventual deletion of closed and unused General Ledger accounts from the MUNIS general ledger system.

Management Response:

1. Each department, in the management of their office, has broad authority to request that new accounts be opened or that existing accounts be closed when they are no longer in use. We will coordinate work with the department to inactivate these accounts when we receive confirmation from the appropriate departmental personnel that they are no longer needed. [Chief Accounting Officer]
2. We will have a discussion with Fiscal Management staff to determine whether there is a process that can efficiently identify accounts that departments do not intend to use in the future. [Assessor]

II. Classification and Allocation of Software Maintenance Expense

Historically, there had been division number established within MUNIS for the “Board of Equalization”. It was Division 2770. Fifty three general ledger accounts had been established which used this division number. A decision was made to group the expenses for the BOE along with other Assessment expenses. The Assessor’s office stopped using division 2770 and started using Division 2720 (Assessment Division) to record these expenses. The expenses for the Board of Equalization are now posted to a grouping of 409 accounts defined for the Assessment Division.

We noted that a small amount of payroll costs were posted to these unused accounts in 2015. We noted that \$567.68 for St. Louis County IT staff who performed work on the BOE web site was directly allocated to the Board of Equalization through the Payroll system to the General Ledger Expenses that would have been incurred from the General Fund (Fund 1010) were allocated to the Assessment Fund (Fund 5570). The expenses appear to have been allocated directly to these accounts.

These costs were allocated in a way that may result in a mismatch of budget to expense and a misclassification of expenses incurred. The dollar amounts we noted are not significant. When recorded in MUNIS the expense was recorded as payroll expense, including salary, social security, retirement plan, medical insurance, long term disability and short term disability for the staff performing the work. The expense is shown as payroll expense, not as software maintenance expense. The allocation of these Payroll expenses across funds, in this manner, appeared to be an accepted practice but should be reviewed to ensure the method of allocating these expenses and classifying these expenses is appropriate.

Because these allocations came directly through the Payroll system they were posted based on more liberal rules established within the MUNIS General Ledger for the allocation of payroll expenses. Payroll expenses will post, even if there is no corresponding budget established for the expense.

When these expenses were posted, they were allocated to the Assessment Fund. However, they were posted to the General Ledger accounts that are no longer used. These payroll expenses were the only expenses recorded within the grouping of 53 accounts. The General Ledger accounts for this transfer of payroll expenses were no longer in use, but they had not been marked as “Inactive”. All other expenses for the BOE in 2015 were now posted to a different grouping of General Ledger accounts. Staff in the in the Assessor’s office would not necessarily have been aware of the posted expenses, if they were not monitoring these accounts.

There were also other unusual postings to one of these payroll accounts of very small amounts that were typically in the amount of one cent or the reversal of one cent of payroll costs. A table entry for an allocation of “0.000 %” resulted in periodic postings of amounts of that were typically plus or minus one or two cent. Amounts posted included the posting of seven transactions for -.01 (one cent), three transactions of +.01 (one cent), two transactions of +.02 (two cents) and one transaction for +.02 (two cents) of payroll expense. These postings may indicate a system issue within the general ledger software.

We noted that the method used to allocate payroll expenses may result in the following:

1. Payroll expenses incurred in 2015 by employees within IT in the Department of Administration are not matched against the budget established for IT within this division. The payroll expenses were not recognized there. They were transferred to another department and division. This may have understated the payroll expenses within the IT Division.
2. The resulting expense was recorded by that department and division as payroll expense, rather than an expenditure for the purpose of “Software Maintenance”. The classification of these expenses should be reviewed to ensure that the expenses were classified correctly.

We are recommending that the method used for this transaction be reviewed. Governmental accounting standards require an alternative method of accounting for the cost of certain interfund services purchased. This type of transaction should be reviewed to determine if the alternative method provides a more meaningful accounting for the expense. The expense for this transaction would have been treated in the same way as if the services were purchased from a third party:

- The expense is recorded where incurred and matched against the budget for that department.
- The “seller” records revenue. The purchaser records “expense”.
- The expense, in this case could have been recorded as “software maintenance” expense rather than the components of payroll expense.

The alternative method might provide:

- a better matching of budgets to expenses by fund,
- a simpler transaction,
- a more appropriate classification of the resulting expense.

The Governmental Accounting Standards (GASB 34 paragraph 112) describe how these expenses should be treated. (See (2) in the citation below):

“Reporting Interfund Activity

112. Interfund activity within and among the three fund categories (governmental, proprietary, and fiduciary) should be classified and reported as follows:
 - a. *Reciprocal interfund activity* is the internal counterpart to exchange and exchange-like transactions. It includes:
 - (1) *Interfund loans*—amounts provided with a requirement for repayment. Interfund loans should be reported as interfund receivables in lender funds and interfund payables in borrower funds. This activity should not be reported as other financing sources or uses in the fund financial statements. If repayment is not expected within a reasonable time the interfund balances should be reduced and the amount that is not expected to be repaid should be reported as a transfer from the fund that made the loan to the fund that received the loan.
 - (2) *Interfund services provided and used*—sales and purchases of goods and services between funds for a price approximating their external exchange value. Interfund services provided and used should be reported as revenues in seller funds and expenditures or expenses in purchaser funds.⁴⁵ Unpaid amounts should be reported as interfund receivables and payables in the fund balance sheets or fund statements of net assets.”

Even though the amounts posted were small, we have several concerns:

- The transaction noted were posted to accounts that management no longer intended to use. They were allowed to be posted there because the accounts had not been marked as “Inactive”.
- Failure to inactivate these general ledger accounts resulted in posting of allocated IT payroll to accounts that were no longer being monitored.
- The method used to allocate IT costs increased payroll costs but did not recognize the purpose of those expense (software maintenance costs).
- An alternative method of accounting for these costs may be simpler.
- An alternative method of accounting for these costs might result in a more accurate matching of budgets to expenditure as well as a more meaningful classification of costs.
- A number of small amounts were posted to one of these accounts that appeared to be indicative of a system error. A payroll table entry for 0.000 % resulted in postings of positive and negative amounts including amounts of small positive or negative amounts (one or two cents) in salary expense.

Recommendations:

3. We recommend that the Assessor and Chief Accounting Officer review methods used to allocate payroll expenses for IT staff, in 2015. The method used to allocate these payroll expenses may be acceptable, but an alternative method might provide a more meaningful accounting for this type of transaction. We are recommending that the method used for this specific transaction be reviewed and that this specific transaction be reviewed.
4. We recommend that the Chief Accounting Officer review the table entry that results in postings of small amounts to these payroll accounts and request that the Payroll Manager correct or remove these entries.

Management Responses:

3. A preliminary review of the transactions and accounting literature seems to indicate that these costs do not qualify for the treatment described above and specified in GASB 34, paragraph 112 a. (2). They should be accounted for as interfund reimbursements as specified in GASB 34, paragraph 112 b. (2). Since interfund reimbursement accounting has already been applied in this case, the method of accounting is appropriate.

Although the accounting for this transaction appears to be correct, we will discuss alternatives to payroll allocations for recording cost reimbursements and discuss with IT the appropriateness of the specific transaction mentioned above.

Additionally, we will coordinate with appropriate Assessor’s staff alternative methods for running reports that could detect the posting of activity to accounts no longer in use. This would enable staff to take appropriate action on a timely basis. [Chief Accounting Officer]

While the Assessor’s Office does not directly oversee the accounts in question we do acknowledge the miscommunication between departments relating to expenses provided by IT for Board of Equalization. We will work with the Chief Accounting Officer to avoid similar occurrences in the future. [Assessor]

4. We will discuss this with the CAPS group and inform them of the situation so they can perform any activities they believe they feel are appropriate to ensure that a broader system issue is not the cause of the penny postings. [Chief Accounting Officer]

III. Board Information

Within a database of St. Louis County boards, the entries for board members for the Board of Equalization were incomplete. Normally, several data fields are used to indicate who is the Board Chairman and if any board member is sitting in a position that requires certain qualifications (residency), or in a certain position (Board Chairperson or Board Member) or in position that is in any way limited (non-voting).

There were no Titles nor Board Positions listed for board members. We were concerned because the data was incomplete and is hosted on a public-facing website. These entries were corrected during the audit.

IV. Two Board Members Serving on Expired Terms

Two Board Members on the Board of Equalization are serving on expired terms:

<u>Board Member</u>	<u>Expiration Date</u>
Thomas Craddock	1/11/2015
Emerson Sutton	1/11/2016

We normally advise the Administration of the status of members on a board during audits of departments which interact with a board, to ensure that boards have sufficient staff and a quorum so they can conduct business.

This Board provides an important service. Given the caseload of the Board and expertise required to serve effectively on this Board, we suggest that these positions be filled with persons serving on a current term.

Recommendation:

5. We recommend that the Policy Advisor review the membership of this board and recommend two board positions for re-appointment or replacement.

Management Responses:

5. We will review the board composition. [Policy Advisor]

V. Board of Equalization Information on the Internet

We noted that the web page for the Board of Equalization includes information that is repeated several times on the same page. We noted that:

- The address of the County Government center is given three times on the same page.
- The subject "Exemption Forms" is linked three times on the same page.
- The subject "Appeal Forms" is linked three times on the same page.

The web page is linked here:

<http://stlouisco.com/YourGovernment/BoardofEqualization>

A screen print of a portion of the page is attached to this report. (See Attachment 3.)

It is logical to assume that a taxpayer may start a search for this information by going first to the web site for either the Department of Revenue or the Assessor's web site. We noted that information related to the Board of Equalization is handled differently on web pages maintained by the Department of Revenue and the Division of Assessment:

- The Board information is linked directly from the main web page of the Department of Revenue web site.
- The Board of Equalization **is not** linked directly from the main web page of the Assessor's web site. There is a link to a Frequently Asked Questions page. This page includes the question "How can I appeal the Assessed value of my real estate property?" The Board of Equalization is referenced within the

answer to this question. Within this reference, information is given about filing an appeal and deadlines with no explanation of the function or purpose of the Board of Equalization. (This particular question is included in this report as Attachment 2.)

Neither the Department of Revenue or Assessor's web site adequately explain address the board's role with respect to tax exemptions for religious, not for profit or other tax exempt organizations. Given the number of organizations who request hearings before the Board for this purpose, the subject is not adequately addressed.

We advocate centralizing the information about the function and services provided by the Board of Equalization. Then, the purpose of the board can be explained and the detailed information can be linked in a similar way from both the Department of Revenue's website and the Assessor's website.

We have made suggestions on the use of keywords as headings on key web pages to help the reader find relevant content. We have made suggestions to re-structure or re-order the web content about the Board to align with this outline:

Board of Equalization

- Purpose

Appeals

- Online Appeals

Exemptions

Forms

- Appeal Forms

- Exemption Forms

Deadlines

Hearings

Board Members

Contact Information

- Address

- Phone

- Email

- Office Hours

Recommendations

6. We recommend that detailed information be centralized and linked consistently from both the Department of Revenue and Assessor's web site.

Suggested detailed content should be expanded to ensure it includes:

- forms,
- board hearing times and dates,
- the appeals process,
- application for exemptions for religious, fraternal or not-for profit organizations,
- correction of mistakes.

7. We recommend that the Assessor ensure that redundant links are removed from the Board of Equalization web site. These include links to "Appeals Forms", "Exemption Forms" and multiple listings of the address of the County Government center.
8. We recommend that the Assessor ensure that key information about appeals, exemptions and the purpose of the Board of Equalization be hosted on the Assessor's web site.

9. We recommend that the Assessor include information about exemptions for charitable and not-for profit organizations on the Board of Equalization web site.

Management Responses:

6. The Assessor's Office, in conjunction with the Department of Revenue, will work to make suggested keyword changes and updates to the Board of Equalization information on the webpage. [Assessor]
7. The Assessor's Office, in conjunction with the Department of Revenue, will work to eliminate redundant links and information currently listed on the Board of Equalization webpage. [Assessor]
8. The Assessor's Office will consider the recommendations proposed for updates to their webpage and make the modifications as necessary. The Assessor's Office wants to ensure there is appropriate separation between the work of our office and the work of the Board of Equalization. [Assessor]
9. The Assessor's Office will add a link to the Board of Equalization exemption forms for charitable and not-for-profit organizations on the webpage. [Assessor]

VI. Website

We reviewed internet references to real estate property assessments, personal property assessments, appeals and the Board of Equalization.

A key document with Frequently Asked Questions includes the list questions followed by the same questions with corresponding answers. This document could be shortened considerably by listing just the questions with their corresponding answers. We have some concerns with several of the questions posed and answers provided. The document could be refocused to address the needs of the taxpayer. For example this question and answer:

“Why did I receive a post card in the mail?”

“That postcard serves a couple of purposes: it informs you that the 2015 preliminary appraised value of your property is available on our website or by calling the Assessor's Office and lets you know early in the process that questions/concerns can be addressed by the Assessor's staff rather than having to file a formal appeal to the Board of Equalization (BOE). Your value may be viewed at [Real Estate Information](#) and appraisers are available by calling 314-615-4500. Residential property owners can also schedule an Informal Conference at 314-615-4595 to discuss their value with a member of the Assessor's Office.”

The answer is relevant and includes important information, but the information is important even if a person did not receive a post card in the mail. We have similar concerns with other questions and answers throughout this document. We would suggest a better question would be:

“How do I obtain information about the valuation or changes in the valuation of my property?”

- Your value may be viewed on the internet, on the St. Louis County web site at this link: [Real Estate Information](#).
- You can speak with an Appraiser by calling 314-615-4500.
- Residential property owners can also schedule an informal conference to discuss their value with a member of the Assessor's Office by calling 314-615-4595.

- You might have received a postcard in the mail. That postcard serves a couple of purposes: it informs you that the 2015 preliminary appraised value of your property is available. You can obtain this information at the link above or by calling the Assessor's Office. It also lets you know early in the process that questions/concerns can be addressed by the Assessor's staff. You can schedule an informal conference or you can appeal the valuation before a board that handles these matters.
- Many matters can be addressed with staff in the Assessor's office without having to file a formal appeal to the Board of Equalization (BOE)."

Recommendations

10. We recommend that the Assessor ensure that a key "Frequently Asked Questions" document is restructured to shorten the overall length. This document should be restructured to more directly address taxpayer concerns such as "How can I pose questions about the valuation of my property?" or "How do I apply for a tax exemption on property owned by a not-for-profit or tax exempt organization?"

Management Responses:

10. The Assessor's Office accepted and appreciated the suggested changes to the "Frequently Asked Questions" section and the changes have been implemented online. [Assessor]

VII. Two Unfilled Positions

The office has four authorized staff but only two positions are filled. The Board is relying to a large degree on temporary staff. We have concerns about staffing levels. We have concerns about retention of staff with appropriate experience.

Recommendations

11. We recommend that the Assessor, Deputy Assessor or Chief Administrative Manager review staffing levels within the support staff for the Board of Equalization.

Management Response

11. The Assessor's Office makes every effort to be sensitive to and acknowledge budget realities and constraints within County government. When possible we find cross-training current staff to be a more efficient use of resources than arbitrarily filling positions. If we find that cross-training is not effective in the current situation, we will review and implement recommendations to fill the positions. [Assessor]

VIII. Meeting Information

From the "Description of the Board of Equalization" from the Boards and Commissions database:

The Board meets once monthly at 8 a.m. in the Roos Administration Building, 41 South Central, 1st Floor, County Council Chambers, Clayton, Missouri, 63105. For specific monthly dates, call 615-5144 or 615-5497. Further information is available at the Board of Equalization's website at <http://stlouisco.com/YourGovernment/CountyDepartments/Revenue/BoardofEqualization>

This information could be improved to indicate where meeting notices are physically posted.

Recommendations

12. We recommend that the Office Manager, request an addition to the Description of the Board of Equalization to note where meeting notices are physically posted.

Management Response

12. The Office Manager will request an addition be made to the Board of Equalization webpage that will note where meeting notices are posted. [Office Manager]

IX. Board Minutes

Board meeting minutes are not kept. Documents are produced and retained that provide clear evidence of decisions made and actions taken, however the information is not provided as part of minutes of board activities nor is it in a form that can be easily reviewed.

Missouri State Statute 610 states specific requirements for meeting conducted by public governmental bodies. This statute, which is commonly referred to as the “Missouri Sunshine Law” states the following:

Votes, how taken.

610.015. Except as provided in section 610.021, rules authorized pursuant to Article III of the Missouri Constitution and as otherwise provided by law, all votes shall be recorded, and if a roll call is taken, as to attribute each "yea" and "nay" vote, or abstinence if not voting, to the name of the individual member of the public governmental body. Any votes taken during a closed meeting shall be taken by roll call. All public meetings shall be open to the public and public votes and public records shall be open to the public for inspection and duplication....”

Section 610.020.1 of this law states:

“Notice of meetings, when required--recording of meetings to be allowed, guidelines, penalty--accessibility of meetings--minutes of meetings to be kept, content--voting records to be included.

...A journal or minutes of open and closed meetings shall be taken and retained by the public governmental body, including, but not limited to, a record of any votes taken at such meeting. The minutes shall include the date, time, place, members present, members absent and a record of any votes taken. When a roll call vote is taken, the minutes shall attribute each "yea" and "nay" vote or abstinence if not voting to the name of the individual member of the public governmental body.”

We have recommended that a very simple log be kept of the date of each hearings held, parties/property owners who appeared before the board, property parcel IDs reviewed, decisions made (recorded votes) and the date of the decision.

Recommendations

13. We recommend that the Office Manager, at a minimum, log the date of each hearing held, parties/property owners who appeared before the board, property parcel IDs reviewed, decisions made (recorded votes) and the date of the decision.for each meeting of the Board of Equalization. This log should provide a record of any votes taken. This log should be retained and serve as the minutes for this Board.

Management Responses:

13. This recommendation has been forwarded to the Board of Equalization’s legal counsel to ensure that all state statutes are upheld. [Office Manager]

Attachment 1 – Assessment of Controls – Post Audit

Board Composition

The Board of Equalization is adequately staffed to maintain a quorum and conduct business. Two of the three board members are sitting on expired terms (1/11/2015 and 1/11/2016). We have recommended that the Policy Advisor review these two appointments.

Notice of Meetings

Notices of Board of Equalization meetings are posted as required. We recommended posting additional information about meeting times and locations to an internet site or indicate where notices are physically posted.

Agendas

Board meetings are conducted according to an agenda. Agendas are prepared in advance. The content is good.

Minutes

Formal written minutes are not kept. Supporting documentation is kept and retained, but there is no summary of who appeared before the board, property parcels reviewed, and actions taken. Meeting minutes should include a record of votes taken. We have recommended that a simple log be maintained of the date of a meeting, parties appearing before the board, property parcels reviewed, and votes taken. Votes taken by the Board members should be recorded.

Intranet Website

Content posted to internal intranet sites about the Board of Equalization is informative and accurate.

Internet Website

Content posted to external internet sites about the Board or Commission, such as the record in the Boards and Commissions database is informative and accurate. Several web pages are repetitive and contain dead links. We have recommended revising a specific Frequently Asked Questions document, repairing dead links within it, and removing redundant information from specific Board of Equalization web page. We have made recommendations to revise existing content to orient the content more towards taxpayer needs or questions and to reduce duplicated information on the current web site. Good progress has been made.

Records and Record Retention Schedules

Written record retention schedules exist. Written record retention schedules are periodically reviewed, updated and approved. Records are retained according to the retention schedule. Locations for stored records are known.

Review of Purchasing Card Expenditures

Expenditures made by purchasing card should be appropriate and supportable. Purchasing card transactions were not material for this audit.

Review of Expenditures (Processed by Check or Electronic Transfer)

Expenditures made by check or electronic transfer should be appropriate and supportable. They were. Sales tax should have been avoided where possible.

Use of MUNIS Accounts

Unused and/or redundant MUNIS accounts and cost centers should be marked as inactive or closed, to reduce processing overhead and shorten queries and reports. Amounts were posted to a group of accounts that the BOE staff did not intend to use in 2015. This group of accounts needs to be marked as "Inactive".

Review of Property Tax Exemption Cases

Property tax cases should be adequately documented. They were, but not in the form of minutes. Hearings should be conducted in an orderly fashion. They were. Decisions should be documented. We have recommended that a simple log be kept of properties reviewed and decisions made by vote of Board members.

Review of Current Operations and Caseload

The caseload of property tax appeals and exemptions should be managed appropriately

[Attachment 2 – Excerpt from “Frequently Asked Questions”](#)

This is the text of a question within the “Frequently Asked Questions” document posted on the County Assessor’s website at this address:

<http://www.stlouisco.com/YourGovernment/CountyAssessor/FrequentlyAskedQuestions#AsmtPpWaiver>

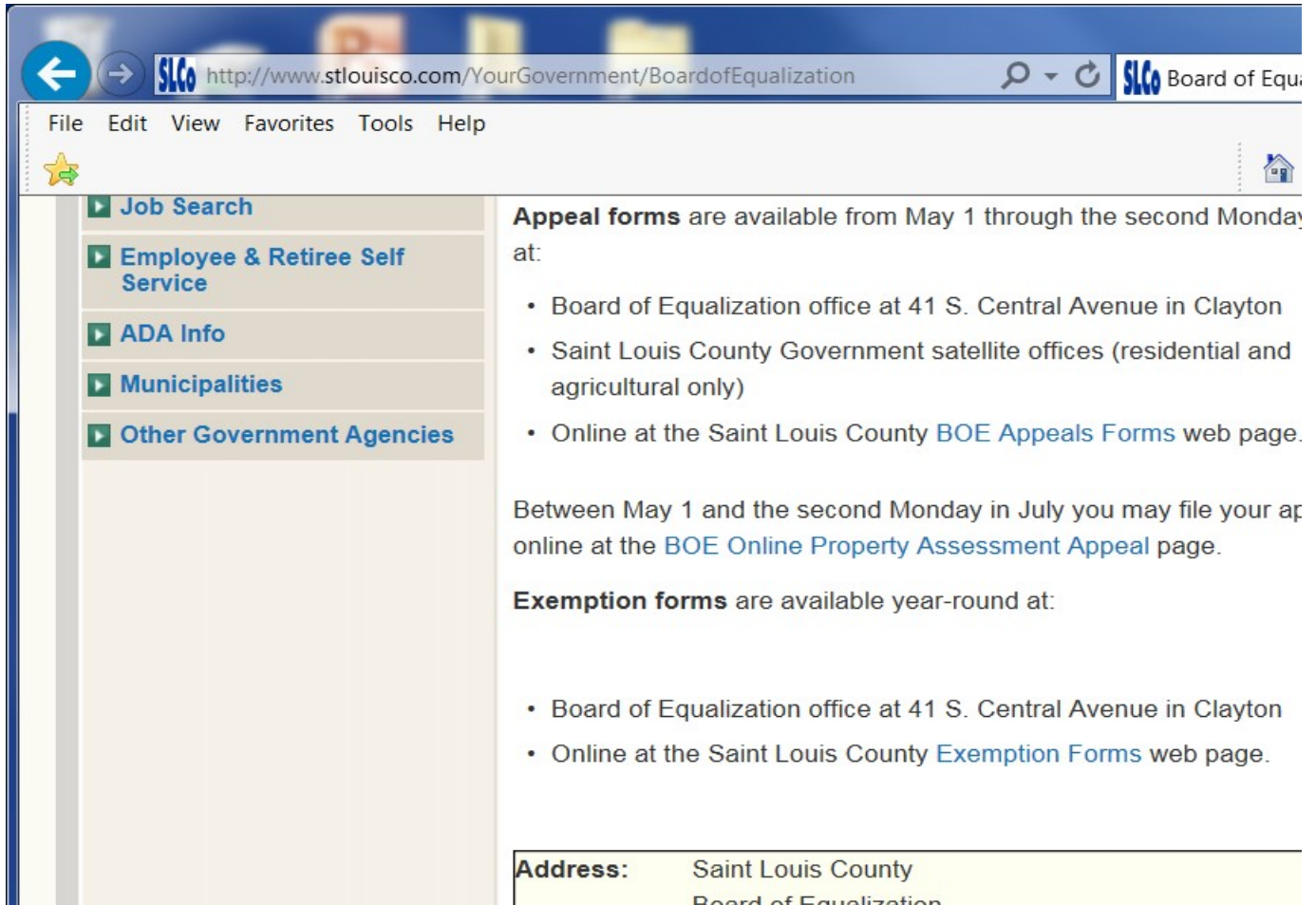
How can I appeal the assessed value of my real estate property?

Informal Conferences: The Informal Conferences are **held in reassessment years** as a courtesy of the St. Louis County Assessor, and are not mandated by law. **You do not have to have an Informal Conference before filing an appeal to the Board of Equalization.** Informal conferences provide an opportunity for single family residential property owners to review and correct information the Assessor has on their property record. You will be able to discuss the Assessor's opinion of value of your property, just like at the formal BOE hearing. You can provide information that supports your opinion of your property's value. Any supporting evidence or documentation must clearly represent current conditions. Residential property owners can schedule an Informal Conference at 314-615-4595 to discuss their value with a member of the Assessor's Office. **Board of Equalization (BOE):** **The deadline for filing an appeal to the BOE is the second Monday in July (July 13, 2015)** This date is set by Missouri state law; Saint Louis County has no authority to extend it. Along with your appeal form, you should provide documentation to support your opinion of value. You do not have to be present for your hearing; the Board will consider all evidence submitted with your appeal. If you indicate that you prefer to attend a hearing, the Board will notify you of the date and time scheduled for you. The BOE is located in the Lawrence K. Roos County Government Building, 41 South Central Ave., 2nd floor, Clayton, MO 63105. You can contact the Board at (314) 615-7195 from 8 a.m. to 5 p.m., Monday through Friday. Appeal forms are available online, at the BOE office in Clayton as well as all three St. Louis County satellite offices starting on May 1, 2015. For further information see [Property Value Appeals](#). Appeals may also be filed online at <http://revenue.stlouisco.com/AssessmentAppeal/OnlineAppeal/OnlineAsmtAppeal.aspx>. The deadline for electronically filed appeals is the same as for all others. Appeals submitted electronically after midnight of July 13, 2015 CANNOT be accepted. Property owners who are unable to attend their hearing before the BOE, will be given the option to waive their right to attendance, and to upload their supporting documentation. All others will need to bring their supporting documents to their hearing. **State Tax Commission (STC):** If you disagree with the decision of the Board of Equalization, you may file an appeal to the State Tax Commission. Appeals must be filed within 30 days of the Board of Equalization's decision or by September 30, whichever is later. The STC hearings are held in Saint Louis County. For more information about filing an appeal see [Missouri State Tax Commission](#). Please remember that the economic conditions of January 1 of the reassessment year apply to all appeals.

Attachment 3 – Screen Print of Board of Equalization Web Page

This is a screen print of a small portion of a main web page hosted about the Board of Equalization. Note that:

- The address of the County Government Center is given three times within this screen print on this web page.
- The “Appeals Forms” are linked three times from the same web page.
- The “Exemption Forms” are linked three times from the same web page.



Attachment 4 – Excerpt From Missouri Sunshine Law

[Auditor’s Note: See item #7 in the excerpt from the statute that is listed below.]

Chapter 610 - Governmental Bodies and Records

Votes, how taken.

610.015.

Except as provided in section 610.021, rules authorized pursuant to Article III of the Missouri Constitution and as otherwise provided by law, all votes shall be recorded, and if a roll call is taken, as to attribute each "yea" and "nay" vote, or abstinence if not voting, to the name of the individual member of the public governmental body. Any votes taken during a closed meeting shall be taken by roll call. All public meetings shall be open to the public and public votes and public records shall be open to the public for inspection and duplication. All votes taken by roll call in meetings of a public governmental body consisting of members who are all elected, except for the Missouri general assembly and any committee established by a public governmental body, shall be cast by members of the public governmental body who are physically present and in attendance at the meeting or who are participating via videoconferencing. When it is necessary to take votes by roll call in a meeting of the public governmental body, due to an emergency of the public body, with a quorum of the members of the public body physically present and in attendance and less than a quorum of the members of the public governmental body participating via telephone, facsimile, internet, or any other voice or electronic means, the nature of the emergency of the public body justifying that departure from the normal requirements shall be stated in the minutes. Where such emergency exists, the votes taken shall be regarded as if all members were physically present and in attendance at the meeting.

Notice of meetings, when required--recording of meetings to be allowed, guidelines, penalty--accessibility of meetings--minutes of meetings to be kept, content--voting records to be included.

610.020.

1. All public governmental bodies shall give notice of the time, date, and place of each meeting, and its tentative agenda, in a manner reasonably calculated to advise the public of the matters to be considered, and if the meeting will be conducted by telephone or other electronic means, the notice of the meeting shall identify the mode by which the meeting will be conducted and the designated location where the public may observe and attend the meeting. If a public body plans to meet by internet chat, internet message board, or other computer link, it shall post a notice of the meeting on its website in addition to its principal office and shall notify the public how to access that meeting. Reasonable notice shall include making available copies of the notice to any representative of the news media who requests notice of meetings of a particular public governmental body concurrent with the notice being made available to the members of the particular governmental body and posting the notice on a bulletin board or other prominent place which is easily accessible to the public and clearly designated for that purpose at the principal office of the body holding the meeting, or if no such office exists, at the building in which the meeting is to be held.
2. Notice conforming with all of the requirements of subsection 1 of this section shall be given at least twenty-four hours, exclusive of weekends and holidays when the facility is closed, prior to the commencement of any meeting of a governmental body unless for good cause such notice is impossible or impractical, in which case as much notice as is reasonably possible shall be given. Each meeting shall be held at a place reasonably accessible to the public and of sufficient size to accommodate the anticipated attendance by members of the public, and at a time reasonably convenient to the public, unless for good cause such a place or time is impossible or impractical.

Every reasonable effort shall be made to grant special access to the meeting to handicapped or disabled individuals.

3. A public body shall allow for the recording by audiotape, videotape, or other electronic means of any open meeting. A public body may establish guidelines regarding the manner in which such recording is conducted so as to minimize disruption to the meeting. No audio recording of any meeting, record, or vote closed pursuant to the provisions of section 610.021 shall be permitted without permission of the public body; any person who violates this provision shall be guilty of a class C misdemeanor.
4. When it is necessary to hold a meeting on less than twenty-four hours' notice, or at a place that is not reasonably accessible to the public, or at a time that is not reasonably convenient to the public, the nature of the good cause justifying that departure from the normal requirements shall be stated in the minutes.
5. A formally constituted subunit of a parent governmental body may conduct a meeting without notice as required by this section during a lawful meeting of the parent governmental body, a recess in that meeting, or immediately following that meeting, if the meeting of the subunit is publicly announced at the parent meeting and the subject of the meeting reasonably coincides with the subjects discussed or acted upon by the parent governmental body.
6. If another provision of law requires a manner of giving specific notice of a meeting, hearing or an intent to take action by a governmental body, compliance with that section shall constitute compliance with the notice requirements of this section.
7. A journal or minutes of open and closed meetings shall be taken and retained by the public governmental body, including, but not limited to, a record of any votes taken at such meeting. The minutes shall include the date, time, place, members present, members absent and a record of any votes taken. When a roll call vote is taken, the minutes shall attribute each "yea" and "nay" vote or abstinence if not voting to the name of the individual member of the public governmental body.