



JASON E. MUMPOWER
Comptroller

March 21, 2024

Mayor Lee Harris and Shelby County Commissioners
160 N. Main Street
Memphis, TN 38103

Dear Mayor Harris and Commissioners,

I am pleased to share that our Office has successfully completed the necessary work to reconcile and accurately report the revenues collected by the Shelby County Clerk's Office from July 1, 2023 – February 29, 2024. These numbers should be sufficient to help forecast revenues for your fiscal year 2025 budget.

A team of seven auditors from my Office arrived in Shelby County on March 4, 2024, to determine how much revenue has been collected as a result of the recent \$25 wheel tax increase, perform revenue report reconciliations, and gain a better understanding of the financial processes and internal control procedures in the clerk's office.

Attached to this letter is our final report which recommends a series of actions to improve operations in the clerk's office. We strongly recommend the Clerk reach out to her computer system vendor, BIS, and the County Technical Assistance Service (CTAS) to request training and additional assistance to implement our recommendations.

Without additional training or intervention, our Office lacks confidence the clerk's office will be able to accurately report revenue figures in future months.

It is clear the long-standing issues in the clerk's office will take time to address. Intensive training can improve competence in the clerk's office. The Clerk must exhibit a level of care, cooperation, and concern for her duties that heretofore has not been evident in her work.

Sincerely,

A handwritten signature in blue ink, appearing to read "J. E. Mumpower", is written over a large, stylized blue scribble.

Jason E. Mumpower
Comptroller of the Treasury