



City Of Berkeley - Office Of the City Auditor

Business License Taxes: Providing Better Guidance and Customer Service Will Increase Revenues

May 29, 2012

Purpose of the Audit

We conducted this audit to determine if Finance assigns correct business licenses tax codes and accurately calculates business license taxes, penalties, and interest. We also assessed the effectiveness of Finance's collection activities on delinquent business license accounts.

Executive Summary

\$14.5 Million Annually in Business License Revenue

The City Council enacted the business license tax ordinance in 1977 to raise revenue for municipal purposes. In Fiscal Year 2011, the general fund received \$14.5 million from more than 13,000 business licenses. Our audit identified three issues that our office and/or the City's

Repeat Audit Findings

Include Fraud Risks

external financial statement auditor have identified in previous audits, but that remain uncorrected:

- fraud risks associated with the lack of support and supervisory approval of adjustments,
- fraud risks related to the lack of reconciliation, and
- the need to hire a collection agency to pursue collection on delinquent accounts.

Guidance Is Insufficient and Inconsistently Applied

Finance staff accurately assigned business license tax codes, but did not always assess taxes, penalties, and interest accurately and consistently. This occurred primarily due to complex and unclear requirements in the Berkeley Municipal Code, but also due to insufficient guidance and responsibilities being dispersed among multiple units within Finance. Errors and inconsistencies result in businesses being taxed inequitably and can lead to businesses appealing their cases. (Finding 1, page 7)

Potential to Receive Additional \$90,000 Annually With More Timely and Effective Collection Efforts

Finance does not follow recognized best practices or take full advantage of available options for collecting delinquent business license accounts. Consequently, only \$381,000 of the \$1.1 million of delinquent business license accounts was within the statute of limitations for pursuing collection. More timely and persistent collection efforts could generate an additional \$90,000 of annual revenue. (Finding 2, page 26)

Clarify Requirements for Recording Liens and Recovering the County's Collection Fee

Finance does not comply with BMC requirements to record liens against business properties when transferring delinquent business license accounts to Alameda County for collection. Due to limitations in the BMC, Finance is not able to recover the administrative fee that Alameda County charges to collect these accounts. Amending the BMC to allow recovery of the County's fee would increase the amount of revenue the City receives on these collections. (Finding 3, page 37)

Implementing Recommendations Will Increase City Revenues

Timely implementation of the recommendations in this report will increase the City's revenues and help prevent fraud.

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**United States. Department of
Transportation. Office of Inspector
General**

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