



Office of Missouri State Auditor
Nicole Galloway, CPA

FOLLOW-UP REPORT ON AUDIT FINDINGS

City of St. Louis
Office of Mayor and Other City Offices

Report No. 2018-079

September 2018

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City of St. Louis - Office of Mayor and Other City Offices

Follow-Up Report on Audit Findings

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NICOLE GALLOWAY, CPA Missouri State Auditor

To the Honorable Mayor
and
Chief Medical Examiner
City of St. Louis, Missouri

We have compiled the statuses of the audit report findings contained in Report No. 2010-42, *City of St. Louis, Office of Mayor and Other City Offices*, issued in April 2010, as part of our current audit of the City of St. Louis. These results were determined by city officials and have not been audited. We will evaluate each status and the procedures implemented to address the related audit findings as appropriate in our upcoming audit of the Office of Mayor and Other City Offices. The objectives of the follow-up compilation were to:

1. Provide status information from city officials for each recommendation. The status of each recommendation will be one of the following:
 - Implemented: Auditee fully implemented the recommendation, either as described in the report or in a manner that resolved the underlying issue.
 - In Progress: Auditee has specific plans to begin, or has begun, to implement and intends to fully implement the recommendation.
 - Partially Implemented: Auditee implemented the recommendation in part, but is not making efforts to fully implement it.
 - Not Implemented: Auditee has not implemented the recommendation and has no specific plans to implement the recommendation.
 - No Longer Applicable: The recommendation is no longer applicable.
2. Compile the information reported.

To obtain the status for each recommendation, we sent questionnaires to the Offices of Mayor and Medical Examiner that included a brief summary of each finding and recommendation, and requested the status of each finding and a brief description of the steps taken or planned to implement the recommendation or reason(s) why the recommendation has not been implemented or is no longer applicable. This report is a compilation of the information provided, which we received in May 2018.

Audits of various officials and departments of the City of St. Louis are in process, and any findings and recommendations will be included in the subsequent reports.

A handwritten signature in black ink that reads "Nicole R. Galloway".

Nicole R. Galloway, CPA
State Auditor

City of St. Louis - Office of Mayor and Other City Offices

Follow-Up Report on Audit Findings

Status of Findings

Finding Title: Contractual Services

Finding Number: 1.A. and 1.B.

Finding: The Mayor's office had not periodically solicited proposals for lobbying services. The city's Public Facilities Protection Corporation (PFPC) had not periodically solicited proposals for administration of city refuse vehicle damage claims.

Recommendation: The Mayor's office periodically solicit proposals for lobbying services and work with the PFPC to periodically solicit proposals for administration of city refuse vehicle damage claims, in accordance with city procurement policies.

Status of Finding: Implemented

Description of steps taken or planned to implement the finding or reason for not implementing or why finding is no longer applicable:

We have one contract for lobbying services, which was effective January 19, 2018, using a request for proposal process.

The contract for administration of city refuse vehicle damage claims ended on February 18, 2010, and we have since performed this operation in house with city staff.

Contact Person: Todd Waelterman

Contact Phone Number: (314) 622-3744



City of St. Louis - Office of Mayor and Other City Offices
Follow-Up Report on Audit Findings
Status of Findings

Finding Title: Medical Examiner's Office

Finding Number: 2.A.1.

Finding: The duties of processing and approving expenditures were not adequately segregated. There was no formal expenditure approval process by the Chief Medical Examiner or another employee independent of the expenditure processing duties.

Recommendation: The Medical Examiner's office adequately segregate expenditure processing and approval duties, and ensure all expenditures are reviewed and approved by the Chief Medical Examiner or another employee independent of expenditure processing duties.

Status of Finding: Implemented

Description of steps taken or planned to implement the finding or reason for not implementing or why finding is no longer applicable:

All expenditures are reviewed and approved by the Chief Medical Examiner. All payment vouchers sent to the Comptroller's office are reviewed by the Executive Secretary to the Chief Medical Examiner and signed by the Chief Medical Examiner.

Contact Person: Tara M. Rick
Contact Phone Number: (314) 622-4974



City of St. Louis - Office of Mayor and Other City Offices
Follow-Up Report on Audit Findings
Status of Findings

Finding Title: Medical Examiner's Office

Finding Number: 2.A.2.

Finding: The Medical Examiner's office did not have procedures to ensure invoices were submitted timely to the Comptroller's office for payment.

Recommendation: The Medical Examiner's office adopt procedures to ensure the timely payment of all invoices.

Status of Finding: Implemented

Description of steps taken or planned to implement the finding or reason for not implementing or why finding is no longer applicable:

Invoices are submitted to the Comptroller's office for payment in a timely manner (monthly).

Contact Person: Tara M. Rick

Contact Phone Number: (314) 622-4974



City of St. Louis - Office of Mayor and Other City Offices
Follow-Up Report on Audit Findings
Status of Findings

Finding Title: Medical Examiner's Office

Finding Number: 2.B.1.

Finding: The Medical Examiner's office had not adequately documented the minimum work requirements for full-time employment. Our review of payroll records noted at least 2 employees recorded less than 80 hours on their timesheets during the 2-week pay period ended June 20, 2009 (70 and 73 hours, respectively). In addition, the employees' timesheets did not agree to the time report submitted to the Comptroller's office which listed these employees as each working 80 hours for the 2-week period.

Recommendation: The Medical Examiner's office review current personnel policies and practices regarding required work hours for full-time employees to ensure compliance with city ordinance, and ensure all applicable policies are fully documented in writing. In addition, time records submitted to the Comptroller's office should reflect actual time worked by all employees.

Status of Finding: Partially Implemented

Description of steps taken or planned to implement the finding or reason for not implementing or why finding is no longer applicable:

We have taken steps to ensure all employees' time is monitored and documented to reflect hours worked. We will recommend a reference to the required minimum work hours for full-time employees is reflected in our pay ordinance.

Contact Person: Tara M. Rick
Contact Phone Number: (314) 622-4974



City of St. Louis - Office of Mayor and Other City Offices
Follow-Up Report on Audit Findings
Status of Findings

Finding Title: Medical Examiner's Office

Finding Number: 2.B.2.

Finding: Immediate supervisors did not always sign off on employee timesheets to indicate their review and approval. In addition, one employee recorded overtime earned on his/her timesheet; however, there was no overtime approval form filled out and approved by the employee's supervisor as required by office policy.

Recommendation: The Medical Examiner's office ensure all timesheets and overtime approval forms are signed by the employees and approved by the employees' supervisors attesting to the accuracy of the time reported.

Status of Finding: Implemented

Description of steps taken or planned to implement the finding or reason for not implementing or why finding is no longer applicable:

Timesheets and overtime approval forms are signed by the employee and approved by the employee's supervisor. All employees have been informed of the overtime request policy and procedure. Monitoring of these requests has been implemented.

Contact Person: Tara M. Rick
Contact Phone Number: (314) 622-4974