



Office of Missouri State Auditor
Nicole Galloway, CPA

FOLLOW-UP REPORT ON AUDIT FINDINGS

City of St. Louis
Department of Public Safety

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City of St. Louis - Department of Public Safety

Follow-Up Report on Audit Findings

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NICOLE GALLOWAY, CPA **Missouri State Auditor**

To the Honorable Mayor
and
Director of Public Safety
and
Chief of Police - St. Louis Metropolitan Police Department
and
Building Commissioner
City of St. Louis, Missouri

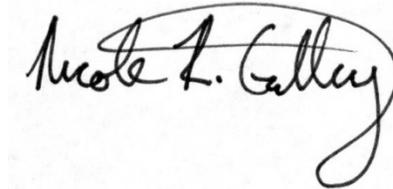
We have compiled the statuses of the audit report findings contained in the following reports as part of our current audit of the City of St. Louis: 1) Report No. 2009-122, *City of St. Louis, Department of Public Safety*, issued in November 2009; 2) Report No. 2009-123, *St. Louis Board of Police Commissioners*, issued in November 2009; and 3) the applicable audit report findings contained in Report No. 2009-60, *City of St. Louis, Lead Safe St. Louis Program*, issued in June 2009. The functions of the Lead Safe St. Louis Program are performed by the Community Development Administration, Department of Public Safety - Building Division, and Department of Health; therefore, applicable follow-up statuses for the Lead Safe St. Louis Program have been included in these agency follow-up reports. In addition, upon vote of the citizens of the City of St. Louis, the oversight of the St. Louis Metropolitan Police Department transferred from the former St. Louis Board of Police Commissioners to the city's Department of Public Safety in September 2013. Therefore, follow up statuses of the St. Louis Board of Police Commissioners are included in the Department of Public Safety follow-up report.

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 Department of Public Safety. 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 Department of Public Safety 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 and September 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". The signature is written in a cursive style with a large, looping flourish at the end of the word "Galloway".

Nicole R. Galloway, CPA
State Auditor

City of St. Louis - Department of Public Safety

Follow-Up Report on Audit Findings

Status of Findings

Finding Title: Commissary

Finding Number: 1.A.

Finding: The Corrections Division did not prepare monthly bank reconciliations for the commissary account.

Recommendation: The Department of Public Safety (DPS) require monthly bank reconciliations be prepared for the commissary account.

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:

Following the audit, the DPS - Corrections Division hired a temporary accountant and a clerk to complete outstanding bank reconciliations for the Inmate Trust Fund (Trust Fund) and the 1730 Inmate Fund (Inmate Fund). The Inmate Fund holds the commissions received on inmates' purchases of phone cards, commissary, etc.

Accounting staff use financial data from bank statements, various source documents, and the Keefe Commissary system (Keefe) reports to identify financial transactions that were not recorded in the banking system, identify and investigate discrepancies, and reconcile bank transactions with the appropriate commissary account. Staff also contact bank personnel concerning reimbursement of potential fraud.

When appropriate, checks are cut for inmate accounts with balances due, such as restitution or medical fees; checks and supporting documents are then forwarded to the Treasurer's office for deposit into the appropriate fund. In other circumstances, vouchers are prepared for outstanding liabilities and processed for payment. Inactive inmate accounts with balances are identified and forwarded to the State Treasurer where they are posted to the unclaimed property website.

Keefe has recently converted to an online system, which has improved the accuracy of account reconciliation. Old discrepancies and transactions that could not be cleared or verified (prior to 2005) have been written off.

Currently, the Corrections Division prepares a monthly reconciliation of the Trust Fund and the Inmate Fund. Specifically, monthly reports are run for inmate payroll, etc. Reported amounts are compared to amounts in Keefe, and check vouchers are prepared. Checks are cut from the Inmate Fund, deposited in the Trust Fund, and entered into Keefe.

Contact Person: Kim Maloney
Contact Phone Number: (314) 621-5848, Ext 1059



City of St. Louis - Department of Public Safety
Follow-Up Report on Audit Findings
Status of Findings

Finding Title: Commissary

Finding Number: 1.B.1.

Finding: The Corrections Division did not prepare liabilities lists.

Recommendation: The DPS require liabilities lists be prepared on a monthly basis and reconciled to the cash balance.

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:

The Corrections Division currently uses a classified balance sheet to create a list of liabilities and assets which are balanced to the Trust Fund's reconciled cash balance. Liabilities are listed by individual accounts.

Contact Person: Kim Maloney

Contact Phone Number: (314) 621-5848, Ext. 1059



City of St. Louis - Department of Public Safety
Follow-Up Report on Audit Findings
Status of Findings

Finding Title: Commissary

Finding Number: 1.B.2.

Finding: The Corrections Division did not make adequate efforts to review the status of old inmate accounts. At March 31, 2009, inmate accounts for 11,493 inmates on the liabilities list totaled \$143,174. However, the city jails could only house 2,153 inmates. Some liabilities were for inmates who were released from the city jails as far back as 1999.

Recommendation: The DPS ensure the division attempts to resolve unclaimed balances of old inmate accounts and establishes routine procedures to distribute inmate balances of released prisoners in a timely manner.

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:

The procedure to distribute released prisoners' funds depends on their destination. For example, a weekly report identifies inmates that have been transferred to the Missouri Department of Corrections (MDOC) and the Corrections Division forwards their funds on a weekly basis. However, if the inmate is transferred to a facility other than an MDOC facility, the inmate must submit a transfer request on official facility stationary before funds can be forwarded. Finally, if the inmate is released, he/she is able to pick up the funds on site in the form of a debit card.

The Corrections Division currently runs an abandoned funds report to identify inactive inmates with funds held more than 3 years. The Corrections Division attempts to contact any person who has more than \$50 in unclaimed property before funds are transmitted to the Missouri State Treasurer by October 31 of each year, in accordance with state law.

Contact Person: Kim Maloney
Contact Phone Number: (314) 621-5848, Ext. 1059



City of St. Louis - Department of Public Safety
Follow-Up Report on Audit Findings
Status of Findings

Finding Title: Commissary

Finding Number: 1.B.3.

Finding: The Corrections Division had not established procedures to collect unpaid inmate balances. An inmate has a negative balance if the inmate has charges for medical services and restitution but does not have any monies in the inmate account.

Recommendation: The DPS establish procedures to collect unpaid inmate balances.

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:

The Keefe system is now set up to automatically withdraw amounts due to the Corrections Division from the account of any active inmate with available funds. A check is cut from the Trust Fund and forwarded to the city Treasurer for deposit. If there is a balance owed upon inmate release, the debt will be charged to the Inmate Fund.

Restitution and fees for copying medical records are typical charges to an inmate's account. Division policy allows inmates to release funds (in the form of a check) from their trust accounts to individuals outside the facility. There is a \$3.00 fee for processing the release. The fund release will not occur if the inmate's available balance is less than the release amount plus the processing fee.

Contact Person: Kim Maloney
Contact Phone Number: (314) 621-5848, Ext 1059



City of St. Louis - Department of Public Safety
Follow-Up Report on Audit Findings
Status of Findings

Finding Title: Commissary

Finding Number: 1.C.

Finding: The agreement for commissary services did not specifically address all services provided by the contractor including collecting and recording monies and personal property received when inmates were arrested.

Recommendation: The DPS ensure agreements address all services provided by the contractor.

Status of Finding: In Progress

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

Keefe is the contracted vendor for commissary services and all of its duties are noted in the agreement. Concerns about the vendor's responsibility regarding inmate property during intake will be addressed with a contract amendment that spells out the vendor's responsibility more clearly.

It should be noted that this is a joint inventory by Keefe and the Corrections Division. Keefe establishes an inmate account based on monies collected and is responsible for bank deposits which are verified by the Corrections Division. The Corrections Division does not take custody of any cash funds. However, the Corrections Division has custody of non-cash items. The Corrections Division inventories all personal property of newly admitted inmates and provides secure storage for their property.

Contact Person: Kim Maloney
Contact Phone Number: (314) 621-5848, Ext. 1059



City of St. Louis - Department of Public Safety
Follow-Up Report on Audit Findings
Status of Findings

Finding Title: Expenditures

Finding Number: 2.A.

Finding: The Corrections Division did not adequately review invoices for compliance with contract terms prior to approving payments. The Corrections Division also did not adequately review some invoices and/or supporting documentation.

Recommendation: The DPS ensure invoices are adequately reviewed for validity, accuracy, and compliance with contract terms. In addition, the department should seek reimbursement of overpayments.

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:

The Corrections Division maintains a list of current contracts and their terms. The accounting clerk reviews each invoice for accuracy and compliance with contract terms. Charges are checked for accuracy to avoid overpayments. When items are returned, a credit invoice is requested from the vendor. If certain charges like shipping or tax are disallowed, the division pays the adjusted amount.

Non-contract services over \$499.99 but less than \$5,000 are submitted to either the Supply Division or Board of Public Service (BPS) for bids. Typically, facility maintenance services go to the BPS while other services like copier maintenance go to the Supply Division. Non-contract services \$5,000 or greater must go to a selection committee. Generally, contracts are awarded to the vendor with the lowest bid.

The Corrections Division is allowed to use vendors on the contract list of the BPS, the Supply Division, or on a state contract. Non-contract items over \$499.99 are submitted to the Supply Division. Items that are a sole source are also submitted to the Supply Division with the required documentation, and emergency items are submitted for approval with at least 3 bids in order to expedite the process.

The previous audit cited overpayments with the recommendation that the Corrections Division seek reimbursement of overpayments. We do not have the necessary documentation to comment on whether any reimbursements were received.

Contact Person: Kim Maloney
Contact Phone Number: (314) 621-5848, Ext. 1059



City of St. Louis - Department of Public Safety
Follow-Up Report on Audit Findings
Status of Findings

Finding Title: Expenditures

Finding Number: 2.B.1.

Finding: The Building Division (BD) did not maintain adequate documentation of efforts to compare prices (i.e., phone contacts, inquiries, etc.) for emergency demolitions. The division indicated demolition contractors were called when an emergency demolition was required. However, documentation of the calls and prices obtained were not retained.

Recommendation: The DPS ensure services are obtained through a competitive selection process and documentation of the process is maintained.

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:

Emergency demolitions are now documented and processed within the BD's web-based operating system, implementing this finding.

Contact Person: Randall Mourning

Contact Phone Number: (314) 622-3318



City of St. Louis - Department of Public Safety
Follow-Up Report on Audit Findings
Status of Findings

Finding Title: Expenditures

Finding Number: 2.B.2.

Finding: The BD did not prepare and approve change orders for demolitions.

Recommendation: The DPS require change orders be prepared and approved for changes to contracts.

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:

The BD now completes change orders per the recommendation.

Contact Person: Randall Mourning
Contact Phone Number: (314) 622-3318



City of St. Louis - Department of Public Safety
Follow-Up Report on Audit Findings
Status of Findings

Finding Title: Building Division Receipts

Finding Number: 3.A.

Finding: Numerous employees in the BD collected and received checks and money orders. Various sections of the BD recorded receipts on unnumbered receipt slips which did not always have duplicate copies. In addition, a copy of the receipt slip was not always retained by the section initially receiving the monies even when there were duplicate copies.

Recommendation: The DPS limit the number of employees who receive or handle monies prior to recording and processing payments. The department should also require official prenumbered duplicate receipt slips or a log be prepared and reconciled to transmittals.

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:

Citizens apply for permits (building, demolition, commercial occupancy, and trade) using the Dataflex or STLCity systems. These systems generate a permit application that lists a unique permit number as well as the permit cost, permit type, and work site address.

Citizens pay for permits at the Building Division - Cashier's Office. Currently, only two employees receive payments for permits: the Account Clerk II and the Cashier. These employees process daily payments by recording receipts by permit type on the Receipt Coding Form (RCF), reconciling the RCF to the closing report generated by the cash register, and preparing the deposit. Using reports run in Dataflex and STLCity, the Accountant II audits the RCF by comparing the permit numbers generated to the permit numbers paid for, makes any necessary corrections to the RCF, and forwards the deposit to the Treasurer's office.

All transactions are reconciled to the general ledger on a monthly basis by the Accountant II and reviewed and approved by the Executive Assistant II.

Contact Person: Randall Mourning

Contact Phone Number: (314) 622-3318



City of St. Louis - Department of Public Safety
Follow-Up Report on Audit Findings
Status of Findings

Finding Title: Building Division Receipts

Finding Number: 3.B.

Finding: Licenses and electrical contractor permits issued were not reconciled to monies collected and amounts transmitted. The BD did not note the permit number on some receipt slips issued and could not determine whether a license or electrical contractor permit fee had been collected when the license or permit number was not indicated on the receipt slip. In addition, the BD did not indicate the receipt slip number in the computer system for licenses and electrical contractor permits.

Recommendation: The DPS require licenses and/or permits included on a receipt slip be clearly identified. The department should also reconcile licenses and permits issued to amounts transmitted.

Status of Finding: No Longer Applicable

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

All trade receipts (mechanical, electrical, and plumbing) are recorded and processed via the BD's web-based operating system. All trade receipts are reconciled to the general ledger on a monthly basis. As recently as 2017, the Internal Audit Section of the Comptroller's office performed a revenue review and issued an audit with no findings.

Contact Person: Randall Mourning

Contact Phone Number: (314) 622-3318



City of St. Louis - Department of Public Safety
Follow-Up Report on Audit Findings
Status of Findings

Finding Title: Building Division Receivables

Finding Number: 4.A.

Finding: Monitoring procedures related to outstanding electrical permit fees were not adequate. The BD allowed electrical contractors to obtain electrical permits and pay the permit fee after the final inspection.

Recommendation: The DPS establish procedures to adequately record and monitor outstanding electric permit fees.

Status of Finding: No Longer Applicable

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

The web-based operating system requires payment of all fees prior to issuance of any electrical permit. Most electrical contractors now utilize escrow accounts to pay for permits.

Contact Person: Randall Mourning

Contact Phone Number: (314) 622-3318



City of St. Louis - Department of Public Safety
Follow-Up Report on Audit Findings
Status of Findings

Finding Title: Building Division Receivables

Finding Number: 4.B.

Finding: The BD did not ensure demolition costs were correctly billed to various property owners. As a result, some property owners were under billed.

Recommendation: The DPS ensure property owners are billed the correct amount for demolition costs.

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:

Currently, the BD issues invoices for demolition through STLCity, a web-based operating system. However, prior to the implementation of this system, the BD did not have the capacity to invoice property owners for demolition charges and relied on Forestry, a division of the Department of Parks, Recreation, and Forestry, to perform this task.

Contact Person: Randall Mourning

Contact Phone Number: (314) 622-3318



City of St. Louis - Department of Public Safety
Follow-Up Report on Audit Findings
Status of Findings

Finding Title: Building Division Receivables

Finding Number: 4.C.

Finding: The BD had not performed a cost benefit analysis to determine when a lien should be placed on property for unpaid building violations. City officials indicated the BD and City Counselor's office informally determined liens should only be filed when a property owner had unpaid fees for at least 10 current building violations due to the cost of filing the lien. While it appeared reasonable the cost of filing a lien could be greater than unpaid fees, there was no documentation a formal cost/benefit analysis was performed.

Recommendation: The DPS perform a formal cost analysis to ensure the city is making the most economical decisions regarding follow up procedures for administrative fee receivables.

Status of Finding: No Longer Applicable

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

A change in state law allows the city to include these past due receivables on the owners' property tax bills, eliminating the need for the City Counselor to assess liens.

Contact Person: Randall Mourning
Contact Phone Number: (314) 622-3318



City of St. Louis - Department of Public Safety
Follow-Up Report on Audit Findings
Status of Findings

Finding Title: Meeting Minutes

Finding Number: 5.

Finding: Meeting minutes for the Board of Appeals were not adequately detailed. Although the meeting minutes recorded decisions made, the meeting minutes did not include the Board member who made or seconded the motion or the votes taken. In addition, the meeting minutes were not reviewed by the Board or signed by a Board member to attest to the completeness and accuracy.

Recommendation: The DPS ensure complete and accurate minutes of the Board of Appeal's meetings are maintained in compliance with state law and signed.

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:

Board minutes are maintained with required compliance. Minutes are entered into our web-based operating system and stored in data silos with retrieval capabilities. Minutes from each meeting contain motions made and the party who seconded the motions. All minutes are compiled, reviewed, and signed by a Board member.

Contact Person: Randall Mourning
Contact Phone Number: (314) 622-3318



City of St. Louis - Department of Public Safety
Follow-Up Report on Audit Findings
Status of Findings

Finding Title: Criminal Cost Billings

Finding Number: 6.

Finding: The Director's office did not have adequate procedures to ensure criminal cost billings to the state for incarceration costs were accurately prepared.

Recommendation: The DPS develop procedures to ensure all criminal costs for incarceration are accurately billed to the state.

Status of Finding: In Progress

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

Repeated attempts to create an interface between the Circuit Court and the Corrections Division have failed. However, current discussions indicate that the obstacles previously preventing creation of an interface will be overcome with the appointment of former 22nd Judicial Circuit Judge Jimmie Edwards as the Director of Public Safety.

Investigations into deferred revenues revealed new, additional documentation requirements imposed by the MDOC as well as delayed billing. Consequently, the department has partnered with the Regional Justice Information Service (REJIS), the Corrections Division, the Sheriff's office, and the Circuit Court to streamline and improve the criminal cost billing process. These efforts to more fully automate the completion of the bill of costs as well as the reconciliation of the bill of costs to the jail time endorsement will enhance accuracy and processing speed, benefitting both the DPS and the MDOC.

The DPS began implementing the recommendation by developing procedures to ensure all criminal costs for incarceration are accurately billed to the state. The DPS has continued efforts to improve its billing procedures and is currently partnering with REJIS to develop an automated system that will improve efficiency and minimize the possibility of duplicate billing.

Contact Person: Randall Mourning
Contact Phone Number: (314) 622-3318



City of St. Louis - Department of Public Safety
Follow-Up Report on Audit Findings
Status of Findings

Finding Title: Burglar Alarm Controls and Procedures

Finding Number: 7.A.

Finding: The Director's office did not adequately monitor the burglar alarm contract. Although the Director's office approved false alarm appeals and reviewed the calculation of the amount retained by the burglar alarm contractor, the DPS had not conducted a review of the contractor's accounting records nor had it requested the Internal Audit Section of the Comptroller's office conduct a review of the contractor to ensure the accuracy of the gross revenues reported to the department.

Recommendation: The DPS adequately and effectively monitor the operations of the burglar alarm contractor.

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:

As stated on the Comptroller's office website, the Internal Audit Section focuses its efforts on areas with the greatest risks and makes recommendations for improvements to the efficiency and effectiveness of operations and the adequacy of internal controls over financial information, the safeguarding of assets, and compliance with laws and regulations. However, the Internal Audit Section will also conduct special reviews of areas at the request of a city operating department.

The special review of the burglar alarm controls and procedures issued in July 2010 was completed at the request of the office of the Director. The purpose of the review was to determine if the contractor and the Department of Public Safety effectively and efficiently managed risks to ensure accomplishment of established objectives and goals, and complied with applicable laws, regulations, and contractual obligations; and to review the reliability and integrity of financial and operational information.

The only observation was that collection procedures could be improved. However, more aggressive collection efforts are prohibited by the absence of legislative authority in the alarm ordinance. Currently, the contractor's collection efforts on delinquent accounts with balances greater than \$250 consist of sending bi-annual invoices via certified mail and calling on a 90-day rotating schedule.

The Internal Audit Section has not conducted an audit of burglar alarm controls and procedures as part of its self-initiated activities subsequent to the special review. Going forward, the office of the Director will meet with the Internal Audit Section to determine an appropriate review schedule and implement periodic reviews.

Contact Person: Charlene Deeken

Contact Phone Number: (314) 622-3391



City of St. Louis - Department of Public Safety
Follow-Up Report on Audit Findings
Status of Findings

Finding Title: Burglar Alarm Controls and Procedures

Finding Number: 7.B.

Finding: The Director's office had not performed an analysis to determine the most cost effective method to manage burglar alarm fees.

Recommendation: The DPS perform an analysis to determine the most cost effective method for managing burglar alarm fees. Once this analysis is completed, the department should consider whether to manage burglar alarm fees or contract for this service.

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:

In 2010, an internal cost assessment for managing the alarm registration and false alarm management program determined the annual cost to be \$344,045 (including labor, print, postage, transactions fees, and computer hardware and software). Today's cost would be even higher given annual adjustments for inflation, transaction fees, postage, software enhancements, etc.

For fiscal year 2017, the contractor was compensated \$344,159. The contractor absorbed all costs of the support infrastructure, staffing and training, hardware, operating system software, database licensing, network administration, technical support and communication, and printing and mailing services. In addition, the contractor provided support services to alarm owners and alarm companies including staffing a customer service line.

Contact Person: Charlene Deeken

Contact Phone Number: (314) 622-3391



City of St. Louis - Department of Public Safety
Follow-Up Report on Audit Findings
Status of Findings

Finding Title: Vehicles

Finding Number: 8.A.

Finding: Records and monitoring procedures for DPS vehicles were not sufficient. The department did not require vehicle usage logs be maintained for its vehicles. In addition, the DPS did not regularly monitor its fleet to ensure vehicles were used efficiently and effectively. Also, the Board of Public Service's Equipment Services Division maintained a fleet management report of all city vehicles, including those of the DPS, which showed the mileage for vehicles when refueled; however, the DPS did not regularly obtain and review the reports to ensure the reports were accurate and vehicles were used efficiently and effectively.

Recommendation: The DPS require the preparation of usage logs for all vehicles and ensure the logs are properly reviewed.

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:

The DPS fully complies with the reporting requirements set out in the City of St. Louis Vehicle Manual, dated November 19, 2010, which was approved by the Board of Estimate and Apportionment in December 2010. Fuel usage is monitored monthly when invoices listing the date, location, and amount of fuel purchased are reviewed and authorized for payment. For the period from July 2016 through April 2018, the average monthly fuel charge was about \$28 per vehicle.

Contact Person: Charlene Deeken

Contact Phone Number: (314) 622-3391



City of St. Louis - Department of Public Safety
Follow-Up Report on Audit Findings
Status of Findings

Finding Title: Vehicles

Finding Number: 8.B.

Finding: The Director did not report commuting mileage to the Internal Revenue Service (IRS) as reportable compensation. The Director did not maintain a vehicle usage log to document miles driven for official, commuting, and personal use. The department was unable to show why the director's vehicle should have been exempt from IRS reporting requirements although the director took his vehicle home every day. Department personnel indicated the director needed his vehicle to respond to some public safety emergencies; however, no one could provide the IRS regulation that exempted vehicles for this reason.

Recommendation: The DPS ensure commuting mileage is reported in compliance with IRS requirements or reasons for the exemption status is clearly documented.

Status of Finding: No Longer Applicable

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

At the time of the original finding a take-home vehicle was assigned to the Director. After the audit, the take-home vehicle assignment was terminated and subsequent directors have driven personal vehicles.

Contact Person: Charlene Deeken

Contact Phone Number: (314) 622-3391



City of St. Louis - Department of Public Safety
Follow-Up Report on Audit Findings
Status of Findings

Finding Title: Excise Division Summonses

Finding Number: 9.

Finding: The Excise Division did not maintain adequate records to account for the numerical sequence of summonses issued for violations of city and state liquor laws. A log was not maintained to account for the summonses assigned to officers or issued to violators, or the ultimate disposition of all summonses. The Excise Commissioner did not retain the summons if the Excise Commissioner decided not to forward the violation to the City Counselor's office for any reason such as the lack of severity of the offense.

Recommendation: The DPS ensure records are maintained to account for the numerical sequence of summonses assigned and issued, and the ultimate disposition.

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:

In February 2010, a summons book log was initiated with the first book being numbered 00001 to 00025. Each book contains 25 tickets. The only book that is not listed on the log is 00326 to 00350; however, this book has been located and was either returned by one of the former Liquor Control Officers (LCO) or overlooked when a replacement book was being logged out in 2012. As of September 2018, the last book logged out was 00850 to 00874 on February 24, 2017.

The current system allows each LCO to maintain records of the summonses he/she writes. Once a summons is issued it is sent to the municipal court and the LCO maintains a copy. The Excise Commissioner has proposed a policy of making an extra copy of each summons and maintaining a separate, sequential master list, regardless of who writes the summons.

In 2012 the previous Excise Commissioner elected to suspend obtaining the dispositions from the court. The new Commissioner has requested the dispositions from the Court Administrator's office for 2016 and 2017. The Court Administrator's office reported all but five cases have been disposed of with one still pending, two on payment plans, and two under bench warrants for failure to appear.

Contact Person: Myles E. McDonnell

Contact Phone Number: (314) 622-4191



City of St. Louis - Department of Public Safety
Follow-Up Report on Audit Findings
Status of Findings

Finding Title: Seized and Prisoner Property

Finding Number: 1.A.

Finding: The department could have improved its procedures to dispose of Criminal Activity Forfeiture Act (CAFA) monies on a more timely basis. The department had not properly identified the owners of the monies. The department spent over \$188,000 in seized CAFA monies for various operating expenses, including vehicle purchases, office supplies, and wireless phone bills.

Recommendation: The St. Louis Board of Police Commissioners (SLBPC) continue to implement controls to track and account for all seized monies, including source and disposition, and prohibit paying operating expenditures from seized asset accounts. In addition, the SLBPC should continue to research and identify recipients for remaining unidentified monies or turn over the monies to the State Treasurer's Office Unclaimed Property Division.

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:

An Access database and Excel spreadsheets have been established and used for all seizures with step-by-step accountability of where the asset is at all times. The State Treasurer's Office Unclaimed Property Division is still used for assets that are to be returned to the owner when the owner cannot be located. The strict control processes implemented in 2007 are still being followed today.

Contact Person: Sgt. Paul Bieniasz

Contact Phone Number: (314) 444-5593



City of St. Louis - Department of Public Safety
Follow-Up Report on Audit Findings
Status of Findings

Finding Title:	Seized and Prisoner Property
Finding Number:	1.B.
Finding:	Over \$4,100 in prisoner cash and property became missing while in police department custody during the 2 years ended June 30, 2008.
Recommendation:	The SLBPC continue to implement controls to ensure prisoner cash and other property is safeguarded and require independent verification of property held.
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:

In January 2009, the department implemented new inmate property control measures for money and non-currency valuables including the following:

Inmate property money bag: Form GEN-388 is a clear sealable 4" x 8" plastic bag, with pre-printed designations for pedigree, currency breakdown with monetary denominations, and places for signatures.

Inmate valuable bag: Form GEN-403 is a clear sealable 4" x 8" plastic bag, with pre-printed designations for pedigree, jewelry type, and quantity.

Both bags are used in conjunction with the current inmate property bag, GEN-86. They all have tamper-proof sealing where someone cannot re-open without destroying the bag. All are clear heavy plastic and visual inspection of their contents is evident.

This procedure is covered under special order 8-01, Arrest, Booking and Related Procedures, section G.2.b, Currency and Valuables, which states, "The booking person will count and verify any money and/or valuables in the presence of the prisoner and arresting or assisting officer. All money will be placed in a small currency envelope (Form GEN-388). Currency will be itemized on the envelope. The arresting officer witness (assisting officer or booking officer) and prisoner will sign the envelope. The currency envelope will then be placed in the property envelope along with other items."

Contact Person: Mark Garanzini
Contact Phone Number: (314) 621-5655



City of St. Louis - Department of Public Safety
Follow-Up Report on Audit Findings
Status of Findings

Finding Title: Towing Contract

Finding Number: 2.A.

Finding: The SLBPC failed to adequately monitor the vehicle towing operations of a contractor which allowed the contractor to underpay the police department and City of St. Louis. The towing contractor failed to properly remit towing fees to the department and the city, resulting in the contractor underpaying the department and the city for towing fees collected. The department failed to properly monitor fees remitted by the contractor which appeared to have contributed to underpayments by the towing contractor.

Recommendation: The SLBPC ensure future contracts are monitored for accuracy and compliance with contract requirements. In addition, the SLBPC should continue to seek compensation from the contractor for the amount of underpaid towing fees.

Status of Finding: No Longer Applicable

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

This contract with this towing contractor is no longer in effect. The SLBPC pursued compensation through an outside attorney. Upon the transition to local control, this litigation was passed to the City Counselor's office. In May 2015, a settlement agreement was entered into by the City of St. Louis and St. Louis Metropolitan Towing LLC for \$50,000.

Contact Person: Dave Daniels

Contact Phone Number: (314) 444-5518



City of St. Louis - Department of Public Safety
Follow-Up Report on Audit Findings
Status of Findings

Finding Title: Towing Contract

Finding Number: 2.B.

Finding: The department did not adequately monitor the status of towed vehicles or ensure complete and accurate information was recorded for all towed vehicles. The department maintained an internal database to record the status of towed vehicles. In addition, the towing contractor was responsible for entering towed vehicle information into the REJIS. The department did not monitor whether the contractor updated vehicle status timely or ensure the information in the internal database agreed to the information in the REJIS.

Recommendation: The SLBPC ensure information for all towed vehicles is properly recorded and updated in applicable databases.

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:

In support of the changes to towing procedures in 2009, several reports were created, and those reports remain in place today. The report distribution software allows the command to receive an automated notification when the reports are prepared, and it allows for review of previous versions of the following reports.

Weekly tow data report - A weekly report of all towed vehicles is produced to allow command oversight of all towed vehicles. This information includes report date, department service number of the officer authorizing the tow, assignment code, plate number, vehicle identification number (VIN), complaint number, tow reference number, tow slip number, reason towed, tow status, tow location, and tow district. The report includes not only detailed data but summary counts of tows.

Monthly tow data report - The same information listed above is also produced on a monthly basis to better allow for examination of trends. This report still includes detailed listings of the summary counts of tows so that command staff may review and follow up if they have any questions or concerns about towing activities.

Tow exception weekly report - An additional step was taken in order to better account for towing activities. A weekly report is produced that compares the REJIS tow record with the vehicle information entered into the I/Leads Records Management System. If there is a difference in VIN, license plate number, complaint number, or tow slip number, the tow will be displayed on this report so that the records may be corrected.

Outstanding tows monthly report - This monthly report shows all tows that have a status of "Active". The towed vehicles will remain on the report as long as they are active.

Contact Person: Dele Oredugba
Contact Phone Number: (314) 444-5770



City of St. Louis - Department of Public Safety
Follow-Up Report on Audit Findings
Status of Findings

Finding Title: Towing Contract

Finding Number: 2.C.

Finding: Until 2008, the towing contract allowed the department to utilize up to five abandoned vehicles in the custody of the towing contractor. Limitations on the use of the vehicles were not included in the contracts. While the department may have used the vehicles for legitimate law enforcement purposes, the lack of policies and procedures or specific contract stipulations gave the appearance vehicles may have been available for inappropriate or personal use.

Recommendation: The SLBPC ensure the practice of utilizing abandoned vehicles for police operations is not included in future towing contracts.

Status of Finding: No Longer Applicable

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

The city's Towing Division provides towing services by Special Order 7-02. The Towing Division manages any private tow contractors used by the city. Police officers do not use abandoned vehicles for police operations.

Contact Person: Dave Daniels

Contact Phone Number: (314) 444-5518



City of St. Louis - Department of Public Safety
Follow-Up Report on Audit Findings
Status of Findings

Finding Title:	Property Custody Unit
Finding Number:	3.A.
Finding:	As of February 2009, cash of approximately \$24,000 in custody of the Property Custody Unit (PCU) was missing, mislabeled, or misplaced.
Recommendation:	The SLBPC require the PCU to continue to investigate currency classified as "unable to locate" and continue to improve controls over currency maintained by the PCU.
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:

The "unable to locate" investigation by the Internal Affairs Unit and Audit Advisory Unit is now considered closed.

The PCU has implemented several policies as a result of these findings. First and foremost, the department began a policy on July 21, 2009, where we no longer accept money that is proceeds or suspected proceeds of drug trafficking or other criminal activity as evidence unless probable cause exists tying the money to the crime. Buy money would be an example of this.

Money that is brought into our possession as a "recovered article" is placed in the valuables vault and is deposited into a bank account on a regular basis, minimizing the amount of cash we have in our physical inventory.

The PCU has also installed video recorder cameras and a Lenel card reader entry system in the valuables vault. An "integrity rule" has been instituted wherein no one person has access to the valuables vault. It is a two-person entry system where one person has the door combination, and another has the door key and card swipe access. No one person has both the combination and the key. Two property custody employees are required to be in the vault at all times when entry is made.

Monthly audits and alarm tests of the vaults are conducted and sent to the Property Custody Commander. The last one was completed on August 30, 2018 (as of September 2018).

It should be noted that since these policies were instituted, there has not been any instance of missing items.

Contact Person: Kurt Kellner
Contact Phone Number: (314) 444-5300



City of St. Louis - Department of Public Safety
Follow-Up Report on Audit Findings
Status of Findings

Finding Title: Property Custody Unit

Finding Number: 3.B.1.

Finding: The PCU had a large number of weapons and old evidence stored in its property room which the department determined had no value and should have been destroyed. Failure to properly destroy or dispose of property created a lack of space to store more relevant items within the property room. The increased inventory also increased the amount of time to conduct physical inventories.

Recommendation: The SLBPC require the PCU to purge firearms and old evidence in accordance with policy and continue to work with the Circuit Attorney's office (CAO) to obtain approval for evidence destruction.

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:

The department, in agreement with the CAO, conducts quarterly purges through court hearings (February, May, August, and November) with the 22nd Judicial Circuit, Division 16. Prior to these court hearings, a list of eligible property/evidence is obtained through an established advanced search in our property control computer software system (Tracker system). Once the judgment is received from the judicial court, the list is given to the CAO for review and authorization of disposal. When authorization is approved, the firearms are properly prepared in accordance with department policy and taken to a smelter and destroyed. Other evidence is either taken to city refuse or put up for auction on propertyroom.com per department policy.

Contact Person: Sergeant Michael Boll
Contact Phone Number: (314) 444-5315



City of St. Louis - Department of Public Safety
Follow-Up Report on Audit Findings
Status of Findings

Finding Title: Property Custody Unit

Finding Number: 3.B.2.

Finding: The PCU had the responsibility to store bulk prisoner property (such as bicycles) for the city's Justice Center. While all other prisoner property is stored by the Justice Center, bulk items have traditionally been given to the police department. Independent auditors noted the bulk prisoner property created a lack of storage space for items the department was required to store.

Recommendation: The SLBPC require the PCU to work with the Justice Center to determine the best storage location for bulk prisoner property.

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:

A resolution with the city's Corrections Division could not be reached as it, too, could not come up with a physical location to resolve the issue due to the space requirements of large or bulk property.

This issue was resolved by the ability of the PCU to now accept prisoner "bulk property." The creation of form PRO-8 was established in April 2008 to accompany any "bulk property". The form is a three-part carbonless form with the distribution of the original being attached to the Arrest Register, one copy to the prisoner, and one copy affixed to the bulk property itself.

Any property that will not fit into the GEN-86 property bag is deemed "bulk property" and is subject to the rules and regulations under Special Order 8-03, Holdover Operations, Section V, Processing of Prisoners, Section C, No. 6 which states, "Property that will not fit into the standard property bag will be considered bulk property. Bulk property will be packaged separately by the arresting officer who will temporarily place said property in a secure location. Since the city Justice Center will not accept bulk property, this property will be placed in the property room and forwarded to Property Custody during normal operation hours. The arresting officer will complete a Bulk Property Form, PRO-8, when dealing with bulk property. Note: Bulk property will not be accepted by Property Custody without the Bulk Property Form completed and attached."

Contact Person: Mark Garanzini

Contact Phone Number: (314) 621-5655



City of St. Louis - Department of Public Safety
Follow-Up Report on Audit Findings
Status of Findings

Finding Title: Property Custody Unit

Finding Number: 3.C.

Finding: The PCU did not have adequate controls to track evidence released to other agencies. The PCU routinely released evidence to the CAO and Sheriff for trials. While entries were made in the property system to show the transfer of evidence, there were no procedures in place for the PCU to periodically check the status of the evidence.

Recommendation: The SLBPC require the PCU to establish procedures to track the status of all evidence transferred to other agencies and identify items in the property system records that are permanently transferred.

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:

A distinction must be made between an item that is checked out and an item that is disposed (released). If an item is checked out that means we expect the item to be returned to the Property Custody Unit and an item disposed means the item is removed from department's inventory and will not be returned.

With a few exceptions, items are only checked out to department employees while items released to an outside agency are disposed. The most notable exception to this general rule is the Juvenile Court. The Juvenile Court office does not have a property room so, as a courtesy, we allow the employees to check out an item(s) and then check in the item(s) as needed. These items are rarely checked out for more than a day or two. The advanced search that is run in the property control computer software system (Tracker) will return all items that are checked out and who they are checked out to whether or not they are department employees.

The Sheriff's office and Circuit Attorney's office are outside agencies and, as stated above, any evidence disposed of to them is no longer part of the department's inventory. Since the disposed items become the responsibility of their respective agency it would be impossible for the department to keep track of their statuses.

For the Circuit Attorney's office and other outside agencies, the agency's representative must present his/her Agency Identification (ID). The ID is copied, and the person must sign the copy of the ID with a red ink pen. In addition, the person must present a subpoena or demand letter on his/her department's letterhead requesting the specific item(s). The item is then marked "disposed" in Tracker. A PCU employee and the representative both sign a transfer receipt slip in black ink for each item. The PCU files and stores all transfer receipt slips by week/year in a folder from the weekly transfers to the Sheriff's office.

It is the responsibility of the PCU employee that checked out or disposed of an item to scan all relevant paperwork involved in the transfer process and attach the digital image to the appropriate complaint number in Tracker. Periodic audits are done of checked out and disposed items to make sure the required paperwork is scanned into Tracker and all policies and procedures are followed.

Contact Person: Kurt Kellner
Contact Phone Number: (314) 444-5300



City of St. Louis - Department of Public Safety
Follow-Up Report on Audit Findings
Status of Findings

Finding Title: Fitness Center Receipts

Finding Number: 4.

Finding: Proceeds from Fitness Center memberships and merchandise sales totaling at least \$1,162 were received during the period July 1, 2007, through January 8, 2009, but were not transmitted to the Treasurer's office.

Recommendation: The SLBPC ensure reasons for Fitness Center receipt shortages are investigated, and seek reimbursement for the amount of receipts not transmitted to the City Treasurer. In addition, the SLBPC should consider implementing a thorough review of all Fitness Center receipts prior to July 1, 2007, to determine if additional shortages exist.

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:

Below is a list of measures that have been established since the audit:

- Checks and/or money orders are the only acceptable form of payment at the Fitness Center for memberships. Checks and/or money orders are currently made payable to the City of St. Louis.
- Colleen Rossomanno and Tom Kelso are the only individuals allowed to accept payment for Fitness Center memberships.
- New members and existing members wishing to make their annual dues payments may only do so in person during normal business hours (8 a.m. - 4 p.m.) when Tom Kelso or Colleen Rossomanno are available.
- All checks and/or money orders received will be promptly receipted to include the check/money order number.
- To avoid tampering or missing receipts, the receipt slip book shall be kept locked up within the confines of the Fitness Center and/or lock box.
- A deposit of all checks and/or money orders received shall be made bi-weekly by a member assigned to the Academy Unit. If a representative is unavailable in the Budget and Finance Division, a deposit will be made the next business day. The Budget and Finance Division will, in turn, issue a receipt.
- A budget worksheet provided by the Compliance Auditor shall be maintained by the Fitness Programs Supervisor to include the fiscal year beginning balance and entries of all deposits and credits.
- The Fitness Programs Supervisor shall reconcile the Fitness Center spreadsheet and/or deposits made in the Budget and Finance Division with the Compliance Auditor quarterly or as requested. If an account does not balance, assistance will be given by the Budget and Finance Division.

An internal investigation was conducted on the missing funds, per Employee Misconduct Report 09-160. Internal controls were implemented, which included a policy of no longer accepting cash or selling merchandise.

Contact Person: Lieutenant Donna Garrett, Acting Commander Angie Dickerson
Contact Phone Number: (314) 444-5573, (314) 444-5572



City of St. Louis - Department of Public Safety
Follow-Up Report on Audit Findings
Status of Findings

Finding Title: Receipt Accounting Controls and Procedures

Finding Number: 5.A.

Finding: Accounting duties were not adequately segregated and there was no independent review or oversight related to receipts in various divisions. Staff shortages and a vacant internal auditor position contributed to the lack of oversight.

Recommendation: The SLBPC adopt procedures to adequately segregate receipt duties between available employees and/or establish documented periodic reviews of records by employees independent of the recording, depositing, and transmitting functions.

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:

The Compliance Auditor performs an independent review of the Fitness Center's and Records Division's records on a quarterly basis. Since the Private Security Section (PSS) now operates out of the St. Louis County Police facility, it falls under the St. Louis County Police Department's day-to-day control and is not reviewed by the Compliance Auditor.

Contact Person: Dave Daniels

Contact Phone Number: (314) 444-5518



City of St. Louis - Department of Public Safety
Follow-Up Report on Audit Findings
Status of Findings

Finding Title: Receipt Accounting Controls and Procedures

Finding Number: 5.B.

Finding: The composition of receipts was not reconciled to the composition of deposits and transmittals made by the Fitness Center or Budget and Finance Division.

Recommendation: The SLBPC adopt procedures to reconcile the composition of receipt slips issued to the composition of amounts deposited or transmitted.

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:

The Compliance Auditor continues to perform periodic reviews of receipts and deposits. The Fitness Center no longer accepts cash; all payment must be made by check. Since checks are the only form of payment accepted, the composition of receipt slips issued to the composition of amounts deposited or transmitted never varies.

Contact Person: Dave Daniels

Contact Phone Number: (314) 444-5518



City of St. Louis - Department of Public Safety
Follow-Up Report on Audit Findings
Status of Findings

Finding Title: Receipt Accounting Controls and Procedures

Finding Number: 5.C.

Finding: The Fitness Center, PSS, and Budget and Finance Division did not always make timely deposits or transmittals.

Recommendation: The SLBPC adopt procedures to deposit or transmit receipts timely.

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:

The Compliance Auditor continues to perform periodic reviews of receipts and deposits to ensure timely deposits/transmittals.

Contact Person: Dave Daniels

Contact Phone Number: (314) 444-5518



City of St. Louis - Department of Public Safety
Follow-Up Report on Audit Findings
Status of Findings

Finding Title: Receipt Accounting Controls and Procedures

Finding Number: 5.D.

Finding: The Fitness Center, PSS, and Records Division did not always deposit or transmit monies intact. The PSS and Records Division made cash refunds when checks were received for more than the amount due. In addition, the Fitness Center did not maintain a change fund at a constant amount and withheld monies from deposits to increase the change fund balance during peak demand times. Fitness Center employees also used receipts to purchase food and other items.

Recommendation: The SLBPC adopt procedures to deposit or transmit receipts intact.

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:

The Fitness Center is part of the Police Academy and is the only part of the Police Academy that accepts payments. The Fitness Center does not maintain a change fund. The Records Division closes out twice a day and makes daily deposits. Since the PSS now operates out of the St. Louis County Police facility, it falls under the St. Louis County Police Department's day-to-day control and is not reviewed by the Compliance Auditor.

Contact Person: Dave Daniels

Contact Phone Number: (314) 444-5518



City of St. Louis - Department of Public Safety
Follow-Up Report on Audit Findings
Status of Findings

Finding Title: Receipt Accounting Controls and Procedures

Finding Number: 5.E.

Finding: Checks and money orders were not restrictively endorsed immediately upon receipt by any division within the department. Checks and money orders were not endorsed until the Budget and Finance Division prepared the transmittal or deposit.

Recommendation: The SLBPC adopt procedures to restrictively endorse all checks and money orders immediately upon receipt.

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:

The Compliance Auditor continues to perform periodic reviews of receipts and deposits at the location money is received to ensure both timely deposits and restrictive endorsements.

Contact Person: Dave Daniels

Contact Phone Number: (314) 444-5518



City of St. Louis - Department of Public Safety
Follow-Up Report on Audit Findings
Status of Findings

Finding Title: Severance Payments

Finding Number: 6.

Finding: The SLBPC approved approximately \$133,000 in severance wages for two department officials that did not appear reasonable or necessary.

Recommendation: The SLBPC refrain from paying excessive severance payments. If severance payments are provided, they should be limited and consistent with requirements of employment contracts.

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:

The SLBPC has refrained from further excessive severance payments. The City Counselor's office reviews requests for severance payments. The Director of Public Safety approves severance payments that do not involve payout of paid leave.

Contact Person: Dave Daniels

Contact Phone Number: (314) 444-5518



City of St. Louis - Department of Public Safety
Follow-Up Report on Audit Findings
Status of Findings

Finding Title: Leave and Overtime

Finding Number: 7.A.

Finding: The department did not pro-rate the accrual of vacation and sick leave earned during employees' last month of employment. In April 2008, the department began pro-rating the amount of vacation leave earned based on the number of days worked during the month; however, employees still earned a full month's accrual of sick leave on the first working day of the month. In addition, employees were allowed to take leave on their last days of service, which could have extended their term of service into a new month and allowed additional leave accrual.

Recommendation: The SLBPC evaluate the reasonableness of allowing employees to use leave in their final pay period that allows additional leave accruals and consider pro-rating the amount of leave earned during the final month of employment based on the number of days worked during the month.

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:

After evaluating leave and overtime policies, the SLBPC chose to pro-rate vacation leave. However, the SLBPC continued to allow employees to earn a full month's accrual of sick leave on the first day of the month. The accrual was for the previous month's service. This sick leave policy remained in place for commissioned and civilian employees hired prior to local control until the passage of Ordinance 70791. Ordinance 70791, effective July 1, 2018, set bi-weekly rates of leave accrual for commissioned and civilian employees hired prior to local control. Installation of software updating the current time and attendance system is on track to be completed by the end of the year.

Contact Person: Dave Daniels

Contact Phone Number: (314) 444-5518



City of St. Louis - Department of Public Safety
Follow-Up Report on Audit Findings
Status of Findings

Finding Title: Leave and Overtime

Finding Number: 7.B.

Finding: The department's previous payroll and timekeeping system allowed for employees to record and be compensated for unearned overtime. To help address known problems with the previous payroll system and implement additional controls over payroll, the department implemented a new payroll system in June 2008. The department's new payroll system continued to allow overlapping or unearned overtime to be processed and paid.

Recommendation: The SLBPC ensure all overtime earned is valid and in compliance with SLBPC policy. The SLBPC should seek reimbursement of any unearned overtime payments. In addition, the SLBPC should ensure controls are implemented in the payroll system to prevent overlapping overtime accruals.

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:

The department holds commanders responsible for ensuring that overtime is valid and in compliance with department special orders. Additionally, controls in PeopleSoft, an electronic time and attendance system the department adopted in 2008, prevent overlapping overtime accruals.

PeopleSoft also allows the Budget and Finance Division to delete overtime paid in error at the request of the employee's commander. When time is deleted in PeopleSoft a dock in pay is generated. A dock in pay reimburses the department by reducing pay earned in the current period by the amount of unearned time paid from prior periods.

Due to turnover in personnel, we were unable to determine if any specific efforts were made to seek reimbursement of unearned overtime prior to the implementation of PeopleSoft.

Contact Person: Dave Daniels

Contact Phone Number: (314) 444-5518



City of St. Louis - Department of Public Safety
Follow-Up Report on Audit Findings
Status of Findings

Finding Title: Leave and Overtime

Finding Number: 7.C.

Finding: Contrary to department policy, employees worked more than 16 hours in a workday in 14 of the 65 applicable (18 percent) February 2008 payroll transactions reviewed.

Recommendation: The SLBPC implement a policy to limit the total number of hours worked per day and implement controls to ensure the policy is followed.

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:

By special order, officers are limited to working a maximum of 16 hours (normal 8 hour department duty plus any overtime) in any one day. The special order contains one exception to the 16-hour limit: officers may exceed the maximum due to instances requiring mandatory overtime with supervisory approval.

With the adoption of PeopleSoft, the Compliance Auditor is easily able to run reports that identify employees working excessive hours and share this information with the employee's commander for follow up.

Contact Person: Dave Daniels

Contact Phone Number: (314) 444-5518



City of St. Louis - Department of Public Safety
Follow-Up Report on Audit Findings
Status of Findings

Finding Title: Expenditures

Finding Number: 8.A.

Finding: Several purchases, totaling \$2,976, were made at clothing and department stores, local restaurants, and ticket venues. There was no documentation to indicate these purchases were business related, and these purchases appeared to be personal in nature. The majority of the purchases were made by the former Police Chief. Neither the SLBPC nor department employees reviewed supporting documentation for the former Police Chief's purchasing card expenditures. The SLBPC had not worked with the issuer of the purchasing cards to place restrictions on the types of purchases that could be made. Some purchasing card expenditures were not supported by original invoices or other documentation and were not approved in accordance with SLBPC policy. Purchasing cards were used to purchase items available under existing SLBPC contracts or bids.

Recommendation: The SLBPC implement adequate controls over the use of purchasing cards to ensure all purchases are reasonable and necessary. Supervisory or other approval should be documented and original invoices or other supporting documentation should be provided prior to payment of all purchases. In addition, the SLBPC should review the purchases made by the former Police Chief and seek reimbursement for personal purchases not already reimbursed to the department.

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:

The number of purchasing cards has been greatly limited. The only cards are held by the Police Commissioner, Assistant Chief of Police, lieutenant colonels, the Commander of Intelligence, the Chief of Staff to the Commissioner of Police, and the Purchasing Division. No purchases may be made for personal gain and purchases must be reasonable and necessary in furtherance of the department's mission.

Procedures for any purchases on the purchasing cards include the preparation of a departmental requisition or a travel request form. Both of these forms must be approved through the chain of command and the Budget and Finance Division prior to their submission to the Purchasing Division. Additional reimbursement will not be sought from the former Chief of Police due to the remaining and immaterial amount of \$71.

Contact Person: Carol Shepard
Contact Phone Number: (314) 444-5395



City of St. Louis - Department of Public Safety
Follow-Up Report on Audit Findings
Status of Findings

Finding Title: Expenditures

Finding Number: 8.B.

Finding: Department employees incurred travel expenses to various conferences and events that did not appear reasonable and necessary. In addition, some hotel rates paid by the department exceeded federal CONUS rates (maximum lodging rates allowed for federal employees).

Recommendation: The SLBPC ensure all travel expenses are for a justified business purpose and consider adopting federal CONUS rates for maximum allowable lodging costs.

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:

As required by the Mayor's office, the St. Louis Metropolitan Police Department (SLMPD) has adopted the city's travel policy.

Contact Person: Dave Daniels

Contact Phone Number: (314) 444-5518



City of St. Louis - Department of Public Safety
Follow-Up Report on Audit Findings
Status of Findings

Finding Title: Expenditures

Finding Number: 8.C.

Finding: The department spent \$10,141 between June 2007 and May 2008 on food purchases for various events. This included various purchases at local restaurants and catering companies for banquets and graduations. The business purpose for these food expenditures was not documented.

Recommendation: The SLBPC develop a policy regarding food purchases and ensure all applicable purchases are reasonable and necessary.

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:

The current policy prohibits food purchases to be made for employee's consumption except for approved details that require officers not to leave their assigned posts.

Contact Person: Carol Shepard
Contact Phone Number: (314) 444-5395



City of St. Louis - Department of Public Safety
Follow-Up Report on Audit Findings
Status of Findings

Finding Title: Expenditures

Finding Number: 8.D.

Finding: The department purchased two hand-crafted gold badges for the former Chief of Police at a cost of approximately \$6,000 each, and 5 gold-plated hand-crafted badges costing \$1,987 each for the new Chief of Police, lieutenant colonels, and assistant chiefs. Bids were not obtained for the badge purchases, and were purchased from a jeweler the department had used for many years to purchase hand-crafted badges for top-ranking officers. The department obtained bids for badges purchased for other officers which cost approximately \$20 each.

Recommendation: The SLBPC discontinue purchasing hand-crafted gold or gold-plated badges for top-ranking officers, and ensure bids are obtained for all badge purchases.

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:

Gold badges were not purchased after November 2008. Gold-plated badges are still purchased for lieutenant colonels and the Chief of Police.

Contact Person: Carol Shepard
Contact Phone Number: (314) 444-5395



City of St. Louis - Department of Public Safety
Follow-Up Report on Audit Findings
Status of Findings

Finding Title: Purchasing and Bidding Policies

Finding Number: 9.A.

Finding: The SLBPC adopted a purchasing manual; however, the policies contained in the manual did not include some provisions applicable to state boards as required by Chapter 34, RSMo. SLBPC policy required bids for purchases over \$5,000; however, Section 34.040, RSMo, required bids for purchases over \$3,000. Other requirements of Chapter 34, RSMo, were not included in the purchasing manual, including a review to determine whether potential vendors have met requirements for collecting and paying state sales and use taxes.

Recommendation: The SLBPC review the purchasing manual and make necessary amendments to ensure compliance with state purchasing laws.

Status of Finding: No Longer Applicable

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

The SLMPD is now an agency of the city and is subject to the purchasing regulations of the city, including the Supply Division. Since 2013, the Purchasing Division has been in compliance with all city purchasing regulations.

Contact Person: Carol Shepard
Contact Phone Number: (314) 444-5395



City of St. Louis - Department of Public Safety
Follow-Up Report on Audit Findings
Status of Findings

Finding Title: Purchasing and Bidding Policies

Finding Number: 9.B.

Finding: The SLBPC did not ensure vendors have a valid City of St. Louis business license as required by policy.

Recommendation: The SLBPC ensure vendors within the city have current business licenses in accordance with policy prior to purchasing from or contracting with the vendor.

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:

The SLMPD does a review for business license and tax delinquency on all vendors seeking a service contract. Purchases from all other vendors are processed by the city's Supply Division.

Contact Person: Carol Shepard
Contact Phone Number: (314) 444-5395



City of St. Louis - Department of Public Safety
Follow-Up Report on Audit Findings
Status of Findings

Finding Title: Purchasing and Bidding Policies

Finding Number: 9.C.

Finding: The SLBPC did not always solicit bids for goods and services in accordance with current policies and procedures. Bids or proposals were not solicited for some purchases over \$5,000. Justification for purchases from sole-source vendors was not always adequately documented.

Recommendation: The SLBPC solicit bids and proposals for all applicable purchases and document justification for sole-source vendor purchases.

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:

Solicitations of bids for goods are done by the city's Supply Division. Approval for sole-source purchases is also approved by that office. Solicitations for professional services are completed by the Purchasing Division and are done in accordance with the city's regulations.

Contact Person: Carol Shepard
Contact Phone Number: (314) 444-5395



City of St. Louis - Department of Public Safety
Follow-Up Report on Audit Findings
Status of Findings

Finding Title: Capital Assets

Finding Number: 10.A.

Finding: The SLBPC purchased over \$200,000 of computer equipment that was not placed into service for extended periods of time.

Recommendation: The SLBPC ensure only equipment that is necessary and readily able to be placed in service is purchased. In addition, the SLBPC should determine if any of the equipment in storage can be used by other divisions or other city departments, and dispose of items that cannot be used.

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 employ a common sense, two-pronged approach to maintaining sensible inventory levels.

When placing orders, we try to estimate a quantity that will last no more than one calendar year and that will easily fit on the shelves in our storeroom or within a reasonable area at the department's Supply Division.

We typically do not order inventory until we have less than a half dozen units of a given item. This ensures we use all of a given item before replenishing our supply. This has been our policy since the last city audit.

Purchased items are placed in the usage rotation within a reasonable period of time. Most items are used or placed in service within 180 days of receipt.

Contact Person: Dele Oredugba
Contact Phone Number: (314) 444-5770



City of St. Louis - Department of Public Safety
Follow-Up Report on Audit Findings
Status of Findings

Finding Title: Capital Assets

Finding Number: 10.B.

Finding: SLBPC capital asset records were maintained in five separate databases maintained by five separate divisions and there were no policies or procedures requiring uniform information be maintained on the various databases.

Recommendation: The SLBPC review capital asset procedures to ensure complete and accurate lists are maintained for all capital assets. Consideration should be given to adopting one centralized list for all capital assets.

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:

The Budget and Finance Division consolidates capital asset purchase and retirement information provided by the department's Supply Division and city's Equipment Services Division to create a centralized capital asset list. The accuracy of the list is ensured by the Budget and Finance Division which reviews general ledger entries, the Supply Division which conducts an annual inventory, and the Internal Audit Section of the Office of the Comptroller which includes reviews of the department's fixed and capital assets in its audit plan.

Contact Person: Dave Daniels

Contact Phone Number: (314) 444-5518



City of St. Louis - Department of Public Safety
Follow-Up Report on Audit Findings
Status of Findings

Finding Title: Capital Assets

Finding Number: 10.C.

Finding: Our review of capital asset records noted items were not always recorded in the appropriate capital asset database, the location of items was incorrectly recorded in the database, and items were not always tagged or identified as police department property. In addition, some tools and diagnostic equipment utilized by the Fleet Services Division were not tracked in the capital asset database despite these items meeting the criteria for classification as capital assets.

Recommendation: The SLBPC ensure all capital assets are promptly and accurately recorded on the capital asset database and capital assets are tagged or identified as SLBPC property.

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:

Procedures relating to the accounting, tagging, and control procedures for property and equipment have been updated several times since this recommendation was made. The department's Fleet Services Division was absorbed by the city's Equipment Services Division after the department changed to local control.

Currently, the Budget and Finance Division maintains a database by funding source of all real and personal property over \$5,000. The division reviews invoices at the time of payment to capture items that need to be added to the capital asset listing. Asset donations over \$5,000 are reported to the division at the time of receipt by the Commander of the Office of Special Projects, the liaison between the department and the St. Louis Police Foundation which makes all donations. Deletion of capital assets considered surplus or condemned are reported to the division by the department's Supply Division. Any discrepancies between physical inventories and the division's database are noted and resolved annually.

All capital assets except real property, laboratory equipment, computer software, and firearms are tagged and recorded via bar-coded property tags upon receipt by the department's Supply Division. Laboratory equipment is tagged by the Laboratory Division. The Communications Service Center processes computer boards, plug-ins, and modifications. The Armory records serial and model numbers of firearms. The department's Supply Division creates and supplies the bar-coded property tags.

Contact Person: Dave Daniels

Contact Phone Number: (314) 444-5518



City of St. Louis - Department of Public Safety
Follow-Up Report on Audit Findings
Status of Findings

Finding Title: Capital Assets

Finding Number: 10.D.

Finding: Periodic physical inventories of capital assets were not conducted and policy only required the Supply Division conduct annual inventories.

Recommendation: The SLBPC adopt policies to require annual physical inventories of all department capital assets.

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:

The department's Supply Division coordinates a department-wide capital asset inventory annually. This includes all capital assets except for computer capital assets purchased by the Information Technology Division. The Information Technology Division performs a separate physical inventory of computer capital assets each year.

Contact Person: Dave Daniels
Contact Phone Number: (314) 444-5518



City of St. Louis - Department of Public Safety
Follow-Up Report on Audit Findings
Status of Findings

Finding Title: Vehicle Usage

Finding Number: 11.

Finding: The SLBPC allowed commuting and other personal use of some department vehicles for employees considered on-call status, but did not require these employees maintain documentation to distinguish between business, commuting, and personal use. The SLPBC assigned unmarked vehicles to officers with the rank of captain and above and to four civilian department directors, and policy allowed personal use of those vehicles.

Recommendation: The SLBPC evaluate the need to assign unmarked vehicles to all high ranking officers and civilian employees and consider prohibiting personal use of department vehicles other than for commuting purposes. Mileage logs or other records should be maintained to distinguish between personal, commuting, and business use for all unmarked vehicles, and the taxable benefit of personal use should be reported on employees' W-2 forms.

Status of Finding: In Progress

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

Since 2009, the city overall has reduced the number of vehicles allowed for personal use. There remains a select number of commissioned personnel in the SLMPD who are allowed personal use of unmarked vehicles. We are examining the tax issues concerning use of such vehicles and the required reporting and documentation.

Contact Person: Dave Daniels

Contact Phone Number: (314) 444-5518



City of St. Louis - Department of Public Safety
Follow-Up Report on Audit Findings
Status of Findings

Finding Title: Budgetary Practices

Finding Number: 12.A.

Finding: The SLBPC did not prepare formal budgets for the activity of the Board Secretary's Account. Custody of the Board Secretary's Account was maintained outside the city treasury by the SLBPC for the deposit of certain monies collected by the police department and was primarily spent on special projects.

Recommendation: The SLBPC prepare annual budgets for the Board Secretary's Account.

Status of Finding: No Longer Applicable

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

The Board Secretary's Account no longer exists. Budgets are proposed and approved in accordance with the city charter and ordinances.

Contact Person: Dave Daniels

Contact Phone Number: (314) 444-5518



City of St. Louis - Department of Public Safety
Follow-Up Report on Audit Findings
Status of Findings

Finding Title: Budgetary Practices

Finding Number: 12.B.

Finding: The SLBPC approved over \$3.1 million in transfers between General Fund budgetary expenditure accounts during the year ended June 30, 2008. Transfers were made to cover budget overruns in some budgetary expenditure accounts. In addition, both transfers-in and transfers-out occurred throughout the fiscal year in nine different accounts. Generally, budget transfers should only be made for unforeseen expenditures, but it appeared many of the transfers were made to cover normal operating cost overruns. Per SLBPC and department officials, some transfers were necessary because the original budget approved by the City of St. Louis Budget Director and Board of Aldermen did not reflect the needs of the SLBPC.

Recommendation: The SLBPC work with applicable city officials to prepare budgets that accurately reflect the needs of the department, and refrain from making excessive and unnecessary transfers between budgetary accounts.

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:

Budgets are prepared and approved in accordance with the city charter and ordinances. The department prepares budgets to address operational needs. Once the department's budget is submitted to the city's Budget Division, the city's Budget Director is able to make any changes to reach a balanced budget for the city as a whole. If changes to the department's budget do not meet the operational needs of the department or unexpected needs arise, budget transfers will be made. For example, in recent years large budget transfers occurred because staffing issues and civil unrest increased overtime costs.

Contact Person: Dave Daniels

Contact Phone Number: (314) 444-5518



City of St. Louis - Department of Public Safety
Follow-Up Report on Audit Findings
Status of Findings

Finding Title: Budgetary Practices

Finding Number: 12.C.

Finding: The SLBPC had not adopted policies or guidelines defining allowable expenditures from the Police Chief Contingency budgetary account within the General Fund.

Recommendation: The SLBPC establish formal policies to define eligible costs for the Police Chief Contingency budgetary account.

Status of Finding: No Longer Applicable

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

The contingency account no longer exists.

Contact Person: Dave Daniels

Contact Phone Number: (314) 444-5518



City of St. Louis - Department of Public Safety
Follow-Up Report on Audit Findings
Status of Findings

Finding Title: Bank Accounts and Investments

Finding Number: 13.A.

Finding: The SLBPC had not requested proposals for banking services since 2000, and policies did not require competitive selection for banking and investment services.

Recommendation: The SLBPC periodically solicit formal proposals for banking and investment services.

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:

The SLMPD only uses banking services selected by the City of St. Louis Treasurer's office.

Contact Person: Dave Daniels

Contact Phone Number: (314) 444-5518



City of St. Louis - Department of Public Safety
Follow-Up Report on Audit Findings
Status of Findings

Finding Title: Bank Accounts and Investments

Finding Number: 13.B.

Finding: At December 31, 2008, the SLBPC held 22 certificates of deposit totaling \$5.275 million at 22 banks throughout the country, none of which had a presence in the City of St. Louis. The investment policy required time deposits be made at banks with a presence within the City of St. Louis.

Recommendation: The SLBPC deposit funds in banks with a City of St. Louis presence in accordance with policy, or review the policy to determine if the bank location continues to be an objective.

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:

The SLMPD only uses banks selected by the City of St. Louis Treasurer's office.

Contact Person: Dave Daniels

Contact Phone Number: (314) 444-5518



City of St. Louis - Department of Public Safety
Follow-Up Report on Audit Findings
Status of Findings

Finding Title:	Traffic Tickets
Finding Number:	14.A.1.
Finding:	Documentation of some tickets assigned to area stations was missing or inadequate, and ticket books were not always assigned in numerical sequence.
Recommendation:	The SLBPC ensure traffic tickets are assigned to area stations in numerical sequence and documentation is properly completed and maintained for all tickets assigned.
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:

Ticket Distribution Procedures

- The department's Supply Division maintains a log sheet of traffic tickets that are distributed.
- Tickets are distributed in numerical sequence.
- The log sheet records the date, amount of ticket books, the beginning and ending ticket numbers, the box number(s) containing the tickets, and the unit for which the tickets are assigned.
- A receipt slip listing the number of books and the ticket beginning and ending numbers is included with the log sheet.
- Upon delivery, the recipient checks the log sheet for accuracy and signs the receipt slip.
- The receipt slip is a duplicate with one copy for the recipient and one copy for the Supply Division.

The aforementioned procedures are rarely used since the introduction of mobile ticketing.

The recipients of the ticket books are responsible for the documentation of issued tickets. Gaps before distribution are a result of printing problems encountered by the vendor printing the tickets. All gaps in ticket sequences are documented by the department's Supply Division prior to distribution.

Contact Person: Carol Shepard
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City of St. Louis - Department of Public Safety
Follow-Up Report on Audit Findings
Status of Findings

Finding Title: Traffic Tickets

Finding Number: 14.A.2.

Finding: A ticket database was maintained to account for all ticket numbers assigned to the department and the ultimate disposition of each ticket number; however, the database was incomplete and department officials did not investigate gaps in the numerical sequence of tickets. In addition, reports were available which identified ticket numbers not entered into the database; however, department officials indicated these reports were not reviewed.

Recommendation: The SLBPC ensure all tickets, including the ultimate disposition, are recorded on the database and gaps in the numerical sequence of tickets are investigated and resolved.

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:

The department's Supply Division maintains a database of traffic ticket books and accounts for the numerical sequence of tickets. This database is rarely used as most tickets are now issued by mobile ticketing. The numerical sequence of mobile tickets is generated electronically so there are no omissions in the sequence. Most other procedures are the same for mobile or manual tickets.

Contact Person: Carol Shepard
Contact Phone Number: (314) 444-5395



City of St. Louis - Department of Public Safety
Follow-Up Report on Audit Findings
Status of Findings

Finding Title: Traffic Tickets

Finding Number: 14.B.1.

Finding: Some tickets were voided by officers without adequate documentation, and copies of some voided tickets were not maintained. Officers were required to complete a form for each voided ticket for approval by a supervisor, which included an explanation code of the reason for voiding the ticket; however, some voided ticket forms were approved with inadequate or no documentation of the reason.

Recommendation: The SLBPC require detailed descriptions of reasons for voided tickets to be documented and ensure all required documentation, including copies of tickets, is maintained.

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:

This recommendation is specifically targeted at the voiding of tickets. Special Order 07-01, section XI-C covers administrative procedures for voided tickets. This special order was issued in 2010 in direct response to the audit recommendation. The order requires the officer to complete a form which is reviewed and approved by a lieutenant or above. This procedure helps ensure that the reason for the void is included.

Contact Person: Carol Shepard
Contact Phone Number: (314) 444-5395



City of St. Louis - Department of Public Safety
Follow-Up Report on Audit Findings
Status of Findings

Finding Title: Traffic Tickets

Finding Number: 14.B.2.

Finding: It appeared some area station officers may not have been aware of the required procedures for voiding tickets and maintaining documentation, and copies of voided tickets were not always maintained.

Recommendation: The SLBPC ensure all applicable personnel are informed of procedures for voiding tickets.

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:

Since this recommendation was made, the special order providing procedures for requisitioning, correcting, and voiding a traffic summons or parking ticket has been reissued.

When special orders are reissued, the order is sent out department-wide by a system called PASS. PASS requires employees to apply an electronic signature after reading the message. All special orders are available through the department's intranet.

Contact Person: Carol Shepard
Contact Phone Number: (314) 444-5395



City of St. Louis - Department of Public Safety
Follow-Up Report on Audit Findings
Status of Findings

Finding Title: Acceptance of Baseball Tickets

Finding Number: 15.

Finding: The police department accepted season tickets from the St. Louis Cardinals baseball team in 2008 and previous years which may have been a violation of state law. The season tickets had been provided to the department for at least 7 years without payment to the baseball team. The department did not accept tickets for the 2009 season.

Recommendation: The SLBPC refrain from accepting gifts or gratuities.

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:

The acceptance of anything of value from any individual or entity, including the St. Louis Cardinals baseball team, ended in 2009.

Contact Person: Dave Daniels

Contact Phone Number: (314) 444-5518



City of St. Louis - Department of Public Safety
Follow-Up Report on Audit Findings
Status of Findings

Finding Title: Lead Remediation

Finding Number: 2.A.

Finding: Remediation projects tested from fiscal years 2007 and 2008 took an average of 179 days, or almost 6 months, from initial inspection to completion. For many of the projects reviewed, there was no documentation to support reasons for extensions granted to owners or why these individuals were not referred to court.

Recommendation: The BD implement procedures to ensure remediation projects are completed in a timely manner, including referring property owners to court when progress is not made, and documenting reasons for granting extensions.

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:

The time to complete remediation projects has been greatly reduced. In 2017, the average timeframe from when a client met all program qualifications until the date when a contract for remediation assistance was signed was only 78 days. While there may be delays from the time that the inspection is done until the time that the owner completes an application for remediation assistance (which can impact the start date of remediation work), these factors are often outside of the city's control. For instance, the owner may take a long time to complete the eligibility paperwork to qualify for financial assistance. Typical causes of delay include paying delinquent real estate taxes, obtaining property insurance, having the child(ren) living in the unit screened for lead poisoning, etc. Once a contract is signed, there is often a delay until the work starts because, when historic replacement windows are required, it can take anywhere from 6-12 weeks for the windows to come in from the manufacturer. However, once the work starts, the remediation is typically completed within 5 business days.

Contact Person: Bill Rataj

Contact Phone Number: (314) 657-3845



City of St. Louis - Department of Public Safety
Follow-Up Report on Audit Findings
Status of Findings

Finding Title: Lead Remediation

Finding Number: 2.B.

Finding: Our review of remediation projects noted 19 of 43 (44 percent) applicable residences were not re-inspected within the required timeframe after the violation notice was sent. BD policy required properties to be re-inspected within 14 days of the violation notice to monitor progress towards remediation.

Recommendation: The BD re-inspect properties 14 days after the violation notice is sent, in accordance with division policy.

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:

Re-inspection of properties occurs within the timeframes set by the BD. The goal is for any unit with identified lead hazards to be remediated and achieve clearance whether through remediation work done by the property owner or through the city. When the property owner applies for financial assistance, a re-inspection is not required until the remediation work begins. The lead inspectors document all re-inspections in project files including reasons for granting extensions, such as during the winter months. Projects that receive financial assistance through the city are inspected daily once the remediation work begins. Owners that do not comply are referred to court where the ultimate goal of the court is to achieve compliance (clearance) as opposed to collecting fines.

Contact Person: Bill Rataj

Contact Phone Number: (314) 657-3845



City of St. Louis - Department of Public Safety
Follow-Up Report on Audit Findings
Status of Findings

Finding Title: Lead Remediation

Finding Number: 2.C.

Finding: Our review of remediation project files noted 26 of 75 (35 percent) were missing at least one required piece of documentation. BD and Community Development Administration (CDA) policy required documentation for proof of ownership, tax compliance, signed agreements, and proof of insurance be maintained in the project files.

Recommendation: The BD and the CDA ensure required documentation is obtained and maintained in remediation project files.

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:

The BD has tailored its web-based database to make sure all elements of a lead inspection/risk assessment (LIRA) are incorporated into the report so that the report produced is fully compliant with Housing and Urban Development (HUD) and Environmental Protection Agency guidelines. In addition, management staff at the BD review each HUD file project to make sure all requirements of the grant are met. They have developed an Inspection Checklist so that each file can be reviewed to ensure all components are included in the LIRA. They also utilize a Project Designer Close Out Checklist for each file so they can confirm all compliance requirements have been met.

The CDA developed a checklist after the last audit for the intake staff to use to make sure each project meets the program requirements. The checklist includes all items a client needs to qualify for the program. The two intake staff members conduct peer reviews of each file so that there are two reviews of each file before it is determined to be eligible. CDA management periodically reviews these peer reviewed files as well.

The program was monitored by the HUD Office of Healthy Homes and Lead Hazard Control within the past year. There were no findings or concerns noted during the monitoring visit and the HUD stated that "the city's grant operation is exemplary and may be of benefit to other grantees."

Contact Person: Bill Rataj
Contact Phone Number: (314) 657-3845



City of St. Louis - Department of Public Safety
Follow-Up Report on Audit Findings
Status of Findings

Finding Title: Temporary Relocation Expenditures

Finding Number: 3.

Finding: The Department of Health (DOH) and BD did not adequately monitor the Lead Safe St. Louis Program (LSSL) temporary relocation process, resulting in expenditures in excess of the maximum allowance for lodging and meals.

Recommendation: The DOH and BD continue to monitor the eligibility and expenditures of temporarily relocated families to ensure compliance with LSSL policies.

Status of Finding: No Longer Applicable

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

The city has not provided temporary relocation funding in the form of lodging or meals since May 2009. The city only provides a uniform stipend (currently at \$150) for households that self-relocate while the remediation work occurs and other forms of relocation assistance are not available.

Contact Person: Bill Rataj
Contact Phone Number: (314) 657-3845



City of St. Louis - Department of Public Safety
Follow-Up Report on Audit Findings
Status of Findings

Finding Title: Grant Compliance

Finding Number: 5.

Finding: The DOH and BD overspent applicable grant funding during the year ended June 30, 2008, and the errors were not corrected in a timely manner.

Recommendation: The DOH and BD implement controls to ensure grant monies are expended within grant budgets, and correcting entries are made timely.

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:

Both the BD and the DOH have implemented controls to monitor and track spending. Since the last audit took place over 8 years ago, this issue has not recurred. The BD submits a monthly report of all expenditures to the Building Commissioner, the Lead Program Manager, and the CDA for review. The Fiscal Services Section in the DOH also tracks expenditures on a regular basis.

Contact Person: Bill Rataj

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