



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of City of St. Louis - Board of Public Service

Invoicing and Fuel Reconciliation	The Board of Public Service's Equipment Services Division's (ESD) lack of review procedures for fuel invoices allowed system errors to go undetected and, as a result, some ESD fuel costs did not get invoiced. In addition, the ESD has not established procedures to ensure payments for amounts billed are collected. Improvement is needed in the monitoring and preparation of fuel reconciliations.
Inventory Procedures	The ESD has not adequately segregated inventory duties or ensured there is a documented supervisory or independent review of daily inventory counts performed by parts room personnel. The ESD has not established formal controls and procedures to reconcile and document the daily and semi-annual parts inventory counts performed or to monitor and investigate inventory variances at each garage.
Vehicle Assignment Report	The ESD did not attempt to prepare the annual vehicle assignment report for fiscal year ended June 30, 2018, and the fiscal year ended June 30, 2017, report was incomplete.

In the areas audited, the overall performance of this entity was **Good**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.