



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the City of St. Louis - Board of Aldermen

Payroll Controls and Procedures

The Board of Aldermen has not adopted a written personnel manual documenting the civil service rules it uses or its policies and procedures that differ from the civil service rules. The Board does not require salaried employees to submit time records or other documentation of hours worked to support compensatory time earned. Procedures are not in place to ensure leave request forms are properly reviewed, approved, and submitted for processing.

Sunshine Law

The Board of Aldermen did not adequately prepare or retain meeting minutes for the Personnel and Administration committee meetings in accordance with the Sunshine Law.

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.



Recommendations in the audit of City of St. Louis - Board of Aldermen

**Payroll Controls and
Procedures**

The Board of Aldermen:

- 1.1 Develop a comprehensive written personnel manual.
- 1.2 Require salaried employees to submit time records or other documentation of hours worked to support compensatory time earned and taken.
- 1.3 Ensure employee leave requests are prepared, properly signed, approved, and retained for all employees.

Sunshine Law

The Board of Aldermen ensure complete and accurate meeting minutes are maintained for all meetings and meeting minutes include all the information required by the Sunshine Law. In addition, the Board should ensure closed meeting minutes include sufficient detail necessary to provide a complete record of matters discussed and actions taken, and ensure items discussed in closed meetings are allowable topics under state law.