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CITIZENS SUMMARY

Findings in the audit of City of St. Louis Department of Health

Food Inspections	The Department of Health (DOH) has not performed food safety inspections in accordance with city code requirements.
Capital Assets	The DOH has not accounted for capital assets in accordance with city policies and procedures.
Accounting Controls	DOH personnel do not record all payments received on prenumbered receipt slips or in a log and do not always restrictively endorse checks or money orders immediately upon receipt.
Payroll Procedures	Controls and procedures over the payroll process need improvement.

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.



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RECOMMENDATION SUMMARY

Recommendations in the audit of City of St. Louis Department of Health

Food Inspections

The Department of Health should ensure food inspectors perform all required assessments, inspections, and re-inspections. In addition, DOH staff should ensure all fees required by city code are assessed and collected.

Capital Assets

The Department of Health ensure complete and detailed capital asset records are maintained. In addition, the department should work with the Comptroller's office to properly tag, number, or otherwise identify all applicable city property, and conduct and document an annual inventory.

Accounting Controls

The Department of Health ensure all monies received are immediately recorded on an official prenumbered receipt slip or receipt log and checks and money orders are restrictively endorsed immediately. In addition, the department should ensure the numerical sequence of receipt slips is accounted for, changes in custody are documented, and all receipts are reconciled to transmittals to the Treasurer's office.

Payroll Procedures

The Department of Health ensure timesheets are adequately prepared and properly approved. In addition, establish documented procedures to review the accuracy of timesheet information entered into the department's payroll system.