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CITIZENS SUMMARY

Findings in the audit of City of St. Louis Office of Public Administrator

Controls and Procedures	Office personnel do not prepare adequate monthly bank reconciliations for all wards and estates and a monthly list of liabilities for the escrow account. The Public Administrator does not have adequate procedures to ensure the money of each ward or estate held in the escrow account is disbursed timely upon the discharge of her financial responsibility and does not provide adequate supporting documentation to the court for the escrow account ward/estate annual settlements.
Personnel Policies and Procedures	The Public Administrator has not established a written personnel policy manual that address compensatory time or vacation and medical leave and does not update records of employee vacation leave, medical leave, and compensatory time earned, taken, or accumulated each pay period.
Procurement Procedures and Contracts	The Public Administrator has not established policies and procedures for the selection of vendors providing professional services and does not always solicit bids for the sale of ward personal property.
Electronic Communication Policy	The Public Administrator has not developed records management and retention policies in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission.

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 Office of Public Administrator

Controls and Procedures

The Public Administrator:

- 1.1 Ensure adequate monthly bank reconciliations are prepared for all bank accounts including reviewing outstanding checks, deposits in transit, and other reconciling items. In addition, ensure supervisory reviews of bank reconciliations are performed and documented.
- 1.2 Prepare a monthly list of liabilities and reconcile the listing to the reconciled bank balance and promptly investigate any differences identified.
- 1.3 Distribute funds held in the escrow account timely. If the payee cannot be located, the amount should be disbursed in accordance with state law.
- 1.4 Submit adequate supporting documentation with annual settlements filed for wards/estates with money held in the escrow bank account, including a reconciliation between the bank statement balance and the account balance reported on the annual settlement.

Personnel Policies and Procedures

The Public Administrator:

- 2.1 Establish a written personnel policy manual and ensure compliance with all policies.
- 2.2 Ensure records of vacation leave, medical leave, and compensatory time are updated timely and submitted to the Comptroller's office.

Procurement Procedures and Contracts

The Public Administrator:

- 3.1 Solicit proposals for professional services on a periodic basis and enter into written contracts for professional services.
- 3.2 Solicit bids for the sale of ward personal property.

Electronic Communication Policy

The Public Administrator develop written records management and retention policies that address electronic communications management and retention to comply with the Missouri Secretary of State Records Services Division Electronic Communications Guidelines.