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CITIZENS SUMMARY

Findings in the audit of the City of St. Louis - Department of Parks, Recreation, and Forestry

Payroll and Personnel Procedures	Department of Parks, Recreation, and Forestry (PRF) supervisors do not always perform a documented review of the payroll records. Additionally, the PRF did not retain adequate payroll documentation for several employees. Some employees did not obtain required ethics training and/or documentation was not retained to demonstrate attendance.
Capital Assets	PRF personnel have not performed a recent, documented physical inventory of capital assets. Additionally, the PRF has not established procedures to identify capital asset purchases and dispositions throughout the year and asset descriptions lack sufficient detail.
Permit Fees	Fees charged for permits do not always agree to the established fee schedule and amounts charged are not reviewed and approved.
Board of Parks and Recreation	The Board of Parks and Recreation is inactive, which is a violation of City Charter.

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 the City of St. Louis - Department of Parks, Recreation, and Forestry

Payroll and Personnel Procedures	<p>The Department of Parks, Recreation, and Forestry (PRF) ensure:</p> <ol style="list-style-type: none">1.1 Payroll records are retained and supervisors perform a documented review of the records.1.2 Employees attend ethics training and sign the code of conduct acknowledgement as required by Department of Personnel policy.
Capital Assets	<p>The PRF ensure complete, detailed, and accurate inventory records are maintained and annual documented physical inventories are conducted. In addition, establish procedures for tracking capital asset purchases and dispositions throughout the year.</p>
Permit Fees	<p>The PRF establish procedures to perform a documented review of initial permits issued, changes to existing permits, and special fees.</p>
Board of Parks and Recreation	<p>The PRF work with the Mayor's office to reestablish the Board of Parks and Recreation or, if the Board is no longer necessary, determine if a change to the City Charter is necessary.</p>