



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the City of St. Louis - Office of Mayor and Other City Offices

City Counselor's Payroll Controls and Procedures	Employee leave request forms were not always retained, accurate, recorded correctly, or reviewed and approved as required.
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Additional Comments	An audit finding made with respect to one office does not necessarily apply to the operations in another office. The overall rating assigned is intended to reflect the performance of the entities reviewed as a whole. It does not indicate the performance of any one city official or office.
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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 the City of St. Louis - Office of Mayor and Other City Offices

City Counselor's Payroll
Controls and Procedures

The City Counselor ensure employees prepare leave requests for medical leave, vacation leave, and unpaid time and the requests are properly signed, approved, accurately recorded on payroll records, and retained for all employees.