



# Nicole Galloway, CPA

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Missouri State Auditor

City of St. Louis

Office of Mayor and Other City Offices

Report No. 2022-098

November 2022

[auditor.mo.gov](http://auditor.mo.gov)



**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. |
|--------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------|

|                     |                                                                                                                                                                                                                                                                                                   |
|---------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 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. |
|---------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

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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# City of St. Louis - Office of Mayor and Other City Offices

## Management Advisory Report

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## **NICOLE GALLOWAY, CPA** **Missouri State Auditor**

To the Honorable Mayor  
and  
Civil Rights Enforcement Agency Commission  
and  
City Counselor  
and  
City Register  
and  
Chief Medical Examiner  
and  
Assessor  
City of St. Louis, Missouri

We have audited certain operations of the Offices of Mayor, City Counselor, City Register, Medical Examiner, and Assessor; and the Civil Rights Enforcement Agency in fulfillment of our duties under Section 29.200.3, RSMo. The State Auditor initiated audits of the City of St. Louis in response to a formal request from the Board of Aldermen. The city engaged KPMG LLP, Certified Public Accountants (CPAs), to audit the city's financial statements for the year ended June 30, 2021. To minimize duplication of effort, we reviewed the CPA firm's report. The scope of our audit included, but was not necessarily limited to, the year ended June 30, 2021. The objectives of our audit were to:

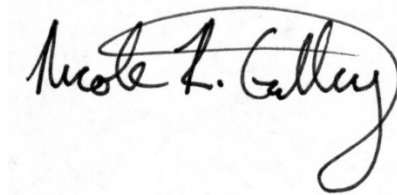
1. Evaluate each offices' internal controls over significant management and financial functions.
2. Evaluate each offices' compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of each office, as well as certain external parties; and performing sample testing using haphazard and judgmental selection, as appropriate. The results of our sample testing cannot be projected to the entire populations from which the test items were selected. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from each office's management and was not subjected to the procedures applied in our audit of the offices.

For the areas audited, we identified (1) deficiencies in internal controls, (2) no significant noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of the Office of Mayor and other city offices. No findings resulted from our audit of the Offices of the Mayor, Medical Examiner, City Register, Assessor, or the Civil Rights Enforcement Agency.

A handwritten signature in black ink that reads "Nicole R. Galloway". The signature is written in a cursive style with a large, looping flourish at the end of the word "Galloway".

Nicole R. Galloway, CPA  
State Auditor

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# City of St. Louis - Office of Mayor and Other City Offices

## Management Advisory Report

### State Auditor's Findings

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#### **1. City Counselor's Payroll Controls and Procedures**

Employee leave request forms were not always retained, accurate, recorded correctly, or reviewed and approved as required. Payroll expenses were approximately \$4.2 million for the fiscal year ended June 30, 2021.

Office procedures require all employees complete and sign leave request forms for medical leave and vacation time that are reviewed and approved by the employee's supervisor or the appointing authority prior to submission for processing. In addition, the employee and the supervisor or appointing authority are required to sign leave requests documenting unpaid leave or other uncompensated time during the pay period.

We reviewed leave request forms submitted to the payroll clerk for the pay period ending June 5, 2021. During that period, 24 employees took leave and submitted 32 leave request forms. We noted leave requests for 5 of the 24 employees that took leave during the test period (21 percent) were missing. In addition, 5 of the 32 leave request forms reviewed (16 percent) were not approved by the supervisor or appointing authority, and 1 of these 5 leave requests (20 percent) was not signed by the employee. In addition, 1 employee's leave used did not agree to the type of leave requested. The employee requested 8 hours of medical leave; however, the timesheet indicated 8 hours of vacation leave. As a result, the employee's leave balance for each type is incorrect.

Officials indicated these issues occurred during a transition period in which an Interim City Counselor was appointed to replace the prior City Counselor who had retired.

Signed, approved, and accurate leave requests that are retained are necessary to ensure employee time is properly tracked and accounted for.

#### **Recommendation**

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.

#### **Auditee's Response**

*The current City Counselor agrees with the audit finding and has already taken steps to implement the recommendation.*

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# City of St. Louis - Office of Mayor and Other City Offices

## Organization and Statistical Information

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The following offices were created by the City Charter and City Ordinance and perform various services within the City of St. Louis.

### Office of the Mayor

The Mayor is the chief executive of the City of St. Louis. The main responsibilities of the Mayor are policy formation and coordination of the activities of city departments and agencies. The Mayor also serves as a member of the Board of Estimate and Apportionment. The Mayor's office has 18 full-time employees.

Tishaura Jones currently serves as the Mayor. Mayor Jones began her first term of office in April 2021. Lyda Krewson served as Mayor from April 2017 through March 2021.

### Civil Rights Enforcement Agency

Ordinance 67119 created the Civil Rights Enforcement Agency. Its mission is to eliminate and remedy discrimination in housing, employment, and public accommodations. The agency has 4 full-time employees.

The current Executive Director for the agency, Monica Del Villar, was appointed in December 2021. Charles Bryson served as Executive Director from July 2013 to December 2021.

### Office of City Counselor

The Office of City Counselor provides legal assistance to all city departments. The office represents the city in all litigation including appellate court, equity matters, and damage suits, and is responsible for reviewing applicable legislation and city contracts. The office also has a problem property unit which works with the city's Department of Public Safety. The office has 73 full-time employees and 2 part-time employees.

The current City Counselor, Sheena Hamilton, was appointed in October 2021. Matt Moak served as Interim City Counselor from April 2021 to October 2021. Michael Garvin served as Interim City Counselor from October 2020 to April 2021.

### Register's Office

The Register's Office was created under Article IX of the City Charter. The Register's Office has responsibility for custody of the city seal, original rolls of ordinances, contracts, conditional bonds, title deeds, and other various certificates and documents. The office also has responsibility for administering oaths of office. As provided in the City Code, the Register's Office has control and direction in the preparation and printing of the City Journal. The office has 3 full-time employees.



City of S. Louis - Office of Mayor and Other City Offices  
Organization and Statistical Information

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The current City Register, Amber Simms, was appointed in May 2021. Dionne Flowers served as City Register from August 2017 through April 2021.

Medical Examiner's Office

The Medical Examiner's Office is responsible for investigating the medical cause of deaths which occur as a result of unusual or suspicious circumstances as well as for certain deaths which by law fall under its jurisdiction.

The Medical Examiner is Michael A. Graham, M.D, and the office has 23 full-time employees.

Assessor's Office

The Assessor's Office assesses real and personal property, keeps records of all real estate transactions, and maintains a current record of property ownership in the city. In every odd-numbered year, the Assessor's Office will re-assess all real property located within the city.

The Assessor is Michael Dauphin and the office has 60 full-time employees.