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City of Florissant

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Missouri State Auditor

YELLOW SHEET

Findings in the audit of the City of Florissant

Expenditures

Controls and procedures over city expenditures need improvement. Some expenses of the Mayor during 2009, do not appear necessary or reasonable uses of public funds including tickets and advertising for a fundraiser for a not-for-profit organization, Christmas cards, entry fees for four players at the St. Louis County Municipal League golf tournament, a holiday party for department heads, and a retirement lunch for a city employee and co-workers. The city does not obtain proposals from firms or individuals to perform some professional services or adequately document the selection process used for some professional services obtained. The Mayor did not adequately document reasons for rejecting the lowest of two bids received for hardware supplies.

Rental Fees

Rental fees are not consistently charged in accordance with the established fee schedule for events held at gymnasiums of the Community Centers and the portable stage of the Parks and Recreation Department. Rental fees have been waived at the direction of the Mayor; however, city ordinance does not allow for the fees to be waived. At the request of the Mayor, rental fees for use of gymnasiums and the portable stage were waived 22 times during the year ended November 30, 2009, for non-city functions. Rental revenue lost to the city ranged from approximately $11,600 to $18,200. City tables and chairs were used for the Mayor's wedding anniversary at no charge.

Council Meetings

Improvement is needed in the handling of closed meetings. Twelve closed sessions were held by the City Council between December 2008 and February 2010; however, meeting minutes were not sufficient to demonstrate compliance with various requirements of the Sunshine Law.

Vehicle Records and Monitoring

Records and monitoring procedures for city vehicles are not sufficient. The city does not regularly monitor its fleet to ensure vehicles are used efficiently and effectively, and the city's vehicle use policy does not address records to be maintained for vehicles.

The Mayor uses his city-leased vehicle for personal business and commuting; however, vehicle usage logs are not maintained and the city does not report the personal and commuting mileage to the Internal Revenue Service (IRS) as compensation.

Payroll

Controls and procedures over payroll, including classification of employees and vacation balances, are in need of improvement. It appears the city has classified some positions as non-exempt from overtime and compensatory time provisions of the Fair Labor Standards Act of 1938 when not required to do so and, therefore, has paid out additional overtime compensation. Accumulated vacation balances are carried forward to the next year without written permission of the Mayor.

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Police Department Controls and Procedures

Police Department personnel do not document their review of the numerical sequence of receipt slips issued. In addition, receipt slips issued by the municipal division when bonds are transmitted are not reconciled to police bond logs and receipt slips issued by the Police Department.

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City of Florissant
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SUSAN MONTEE, JD, CPA
Missouri State Auditor

To the Honorable Mayor
and
Members of the City Council
City of Florissant, Missouri

The State Auditor was petitioned under Section 29.230, RSMo, to audit the City of Florissant. The city engaged Hochschild, Bloom, and Company LLP, Certified Public Accountants (CPAs), to audit the city's financial statements for the years ended November 30, 2009 and 2008. To minimize duplication of effort, we reviewed the report of the CPA firm for the November 30, 2008 audit, since the November 30, 2009 audit had not been completed. The scope of our audit included, but was not necessarily limited to, the year ended November 30, 2009. The objectives of our audit were to:

1. Obtain an understanding of the petitioners' concerns and perform various procedures to determine their validity and significance.

2. Evaluate the city's internal controls over significant management and financial functions.

3. Evaluate the city's compliance with certain legal provisions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the city, as well as certain external parties; and testing selected transactions.

We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. However, providing an opinion on the effectiveness of internal controls was not an objective of our audit and accordingly, we do not express such an opinion.

We 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 contract, 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. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. Abuse, which refers to behavior that is deficient or improper when compared with behavior that a prudent person would consider reasonable and necessary given the facts and circumstances, does not necessarily involve noncompliance with legal provisions. Because the determination of abuse is subjective, our audit is not required to provide reasonable assurance of detecting abuse.

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 the city's management and was not subjected to the procedures applied in our audit of the city.

The accompanying Management Advisory Report presents our findings arising from our audit of the City of Florissant.

An additional report, No. 2010-72, *Twenty-First Judicial Circuit, City of Florissant, Municipal Division*, was issued in June 2010.

Susan Montee, JD, CPA
State Auditor

The following auditors participated in the preparation of this report:

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1. Expenditures

Controls and procedures over city expenditures need improvement.

1.1 Mayor's expenses

Some expenses of the Mayor do not appear necessary to operate the city or reasonable uses of public funds and some appear to be donations. For the year ended November 30, 2009, the city budgeted $20,000 for Mayor expenses, defined in the city budget as "Discretionary in town expenses, Rotary, auto, travel, and misc."; however, there is no ordinance or policy stipulating how the funds can be spent and the budget description does not appear adequately detailed. The following 2009 expenses of the Mayor do not appear necessary:

- Tickets and advertising were purchased for a fundraiser for a not-for-profit organization (NFP) totaling $470. The Mayor indicated this expenditure was meant to help raise funds for troubled children in the city. The city did not have a written agreement with the NFP; thus, this expenditure appears to be a donation to the organization.

- Christmas cards were purchased for $872. In addition, a city employee prepared the cards for mailing and $369 in city postage was used to mail the cards. The Mayor indicated the cards were given to city Commissioners and Council Members as a form of appreciation for their hard work. Also, various trinket items totaling $2,166 were purchased, indicating "Robert G. Lowery, Sr., Mayor, City of Florissant" and a phone number, to be given away at official functions. The trinkets included such items as "keys to the city", ink pens, and sanitary spray pens. The Mayor indicated these items were purchased to help promote the city.

- Entry fees were paid for four players at the St. Louis County Municipal League golf tournament totaling $220. The Mayor indicated the golf tournament was used to make business connections in other cities.

- Mayor expenses of $374 were paid for a holiday party for department heads, including the purchase of alcohol for $25. In addition, the Mayor paid $486 for a retirement lunch for a city employee and co-workers. The Mayor indicated these lunches and parties were meant to show appreciation for the hard work of city employees.

In addition, the city spent $200 from the Sewer Lateral Fund for four city employees to attend the Missouri Association of Building Officials and Inspectors golf tournament.

These expenditures do not appear necessary to accomplish the mission of the city. A written policy providing clear and detailed guidance would allow for consistent application of expenditures.

1.2 Professional services

The city does not obtain proposals from firms or individuals to perform some professional services or adequately document the selection process used for some professional services obtained. For example, during the year ended November 30, 2009, the city paid approximately $197,000 for legal services to the law firm it has used for approximately 20 years and $22,500 for a compensation study. The city did not have documentation to show proposals were solicited for these services or to show the selection process used for the services. City officials indicated professional services do not require proposals since City Charter Section 6.3, states the Purchasing Officer shall be responsible for securing all contractual or personal services required by any department except for those professional services which are in their nature unique and not subject to competitive bidding.

It is good business practice to periodically solicit proposals for such services and select the best proposal based on cost, experience, the type of service to be provided, and any other relevant factors. Complete documentation should be maintained to show how firms or individuals were selected to perform professional services, including proposals received and reasons for selecting the winning proposal, if applicable.

1.3 Bids

The Mayor did not adequately document reasons for rejecting the lowest of two bids received for hardware supplies. Although city officials recommended the lowest bid be selected, the Mayor selected the higher bid. The only justification for this action was a memo stating that selecting the higher bid was in the best interest of the city. For the year ended November 30, 2009, the city spent approximately $51,000 with this vendor.

Bidding procedures for major purchases provide a framework for economical management of city resources and help assure the city receives fair value by contracting with the lowest and best bidders. If other than the lowest bid is selected, the reasons should be adequately documented.

Recommendations

The Mayor and City Council:

1.1 Adopt a policy or ordinance outlining the types of expenditures allowable with monies budgeted for expenses of the Mayor. In addition, the Council should ensure expenditures made with public monies are reasonable uses of those funds.

1.2 Periodically solicit proposals for professional services and maintain all related documentation, including reasons for the city's decisions.

1.3 Ensure complete documentation of all bids received, reviewed, and accepted is maintained, including adequate reasons for accepting other than the lowest bid.

Auditee's Response

The Mayor provided the following written responses:

1.1 *During the annual budget process the City Council reviews all budget items and supporting documentation to reach a clear understanding of the nature of each expenditure item. Any additional supporting documentation is provided as requested. No additional policy or ordinance would be required outlining the types of expenditures allowable as that has already been addressed in the documents supporting the budget. Thru the budget process the City Council ensures that expenditures made with public monies are reasonable uses of those funds.*

The supporting documentation for the Mayor's expense account allowed for, "Discretionary in town expenses, Rotary, auto, travel, and miscellaneous expenses." The expenditures as noted in this comment fall within the expenditure guidelines that have been approved by the City Council.

Within the framework as approved by the City Council the Mayor has exercised his discretion in using the funds for public purposes. The tickets and advertising were for the Mayor to represent the city at an event sponsored by Marygrove, a not-for-profit organization serving at-risk children located in the City of Florissant. The Mayor's participation in this event was to represent the city in his official capacity as Mayor. The ad was to promote the city. The Mayor's participation is designed to foster an ongoing working relationship with this organization.

The Christmas card issue has already been addressed. The "trinkets" are used as giveaways at various public meetings and events such as town hall meetings and annexation meetings. This is clearly not a violation of RSMo 115.646 as these giveaways are not made to advocate, support or oppose any ballot measure or candidate for public office. They are simply a way to foster goodwill among Florissant residents and neighboring areas.

The golf tournament was sponsored by the St. Louis County Municipal League and hosted by the City of Florissant Golf Course. It was entirely appropriate for the Mayor to use his discretionary funds to support this event as the city is a member of this organization and the organization brought their tournament to the city's golf course which provided income and positive exposure to the city.

A holiday party for department heads and a retirement party for a long time employee were done to show appreciation and respect to department heads for their service and dedication to the city. The *costs for these luncheons were not of a lavish or extravagant nature.*

All of these items are customarily deemed to be appropriate expenditures of public funds and are a valid expenditure for public purposes.

1.2 *Article VI. Section 6.3 of the City Charter establishes within the Finance Department a Purchasing Officer to supervise and be responsible for the purchase, storage and distribution of all supplies, materials and equipment required by any department, agency or office of the City and to establish procedures for the inspection, inventory, control and transfer of all such supplies, materials and equipment. The Purchasing Officer shall also be responsible for securing all contractual or personal services required by any department, agency or office of the City government except for contracts for public improvements provided for in Article IX of this Charter and those professional services which are in their nature unique and not subject to competitive bidding.*

Professional services, including legal services, are specifically exempt from the standard bidding procedures. It is not a normal business practice to periodically solicit proposals for legal services. The Mayor, with input from Department Heads and the Purchasing Officer, reviews the cost, experience and level of service to be provided prior to approval of any expenditure for professional services. Professional services require a subjective review of experience, education, training, service, competency, and skill.

1.3 *The bid file in question did provide complete and adequate documentation of the bid procedure from the beginning of the bid process to the ultimate award of the bid. The State Auditor's Office did not find any irregularities in the bid file and is simply stating their opinion that they did not find the reason for the award of the bid to be to their satisfaction.*

The bid process is conducted under the auspices of Article VI. Section 6.4 of the City Charter which states that purchases of supplies, materials or contractual services shall be made with the lowest and best bidder. In addition, the city is acting under the guidance of the City Attorney who has advised that it is inappropriate to "document" numerous reasons for rejecting the lowest bid, because to do so may result in impugning the integrity of the lowest bidder when it is not necessary to do so. The Mayor is entitled to exercise his discretion in selecting the lowest and best bidder.

Auditor's Comment

1.2 As noted in the Auditee's Response, experience, education, training, service, competency, and skill are some factors that may be considered during the selection of professional services. These and other qualifications should be formalized in a documented request for proposal process. In addition, to support decisions made, the selection process should be adequately documented.

2. Rental Fees

Rental fees are not consistently charged in accordance with the established fee schedule for events held at facilities of the Community Centers and the portable stage of the Parks and Recreation Department. Rental fees have been waived at the direction of the Mayor; however, city ordinance does not allow for the fees to be waived. During the year ended November 30, 2009, the city collected rental fees of approximately $18,000 for the gymnasiums and no rental revenue for the portable stage. In addition, there was no charge for the use of city tables and chairs by an employee for a personal event.

- Rental fees for use of Community Center gymnasiums have been waived at the request of the Mayor for several non-city functions. During the year ended November 30, 2009, fees were waived 16 times for non-city functions including parish trivia nights, parish church functions, a wedding reception, the Ms. Missouri Pageant, and various other benefits and fundraising events. The Mayor indicated he does not believe the city should charge non-profit organizations for use of city facilities. Based on the fee schedule, rental revenue lost to the city ranged from approximately $8,000 to $14,000 for the year ended November 30, 2009.

- At the request of the Mayor, fees for use of the stage have been waived at several non-city functions. The Mayor indicated there should not be any charge for use of the portable stage since the city received a grant for its purchase. During the year ended November 30, 2009, fees were waived for use of the stage six times including events for local parishes, fundraisers for local organizations, and use by two neighboring cities. Based on the fee schedule, rental revenue lost to the city ranged from approximately $3,600 to $4,200 for the year ended November 30, 2009.

- City tables and chairs were used for the Mayor's wedding anniversary at no charge. City Charter Section 14.12, indicates no officer, employee or member of a board shall request or permit the use of city-owned property for any purpose except to conduct city business.

To ensure participants and employees receive equitable treatment and city revenue is maximized, fees should be collected in accordance with established ordinances. Currently city ordinance does not allow for rental fees to be waived. If the City Council determines fees should be waived, the city ordinance should be updated to outline requirements for when exceptions will be allowed and who should approve the waiver of the rental fees. In addition, to ensure compliance with the City Charter, city officers, employees, and council members should not be permitted to use city-owned property for any purpose other than city business.

Recommendation

The Mayor and City Council ensure fees charged for the use of city facilities are in accordance with the established ordinances. Exceptions should be outlined by ordinance and fully documented and approved by the designated official. In addition, the Council should ensure city officers, employees, and council members comply with the City Charter regarding the use of city-owned property.

Auditee's Response

The Mayor provided the following written response:

Any waiver of a rental fee has been in the best interest of the city. A "Fee Waiver Policy" has been drafted and approved by the Mayor. This policy will provide the framework under which future fee waivers may be handled fairly and consistently for any future fee waivers. However, the Mayor has determined that no further fee waivers will be approved. An ordinance prohibiting fee waivers or providing for certain exemptions seems excessive and better addressed by policy.

City policy and practice will be reviewed as it pertains to the use of city owned tables and chairs for community events. The use of city tables and chairs for the Mayor's wedding anniversary was not done with the Mayor's knowledge.

Auditor's Comment

Since rental fees are established by ordinance, the allowance for waivers of those fees should also be established by ordinance and thus approved by City Council.

3. Council Meetings

Improvement is needed in the handling of closed meetings. Twelve closed sessions were held by the City Council between December 2008 and February 2010; however, meeting minutes were not sufficient to demonstrate compliance with various requirements of Chapter 610, RSMo (the Sunshine Law).

- The minutes of some open meetings simply indicate the meeting will be closed to confer with the city attorney and do not document the specific section of law allowing for the closed meetings.

- Minutes from some closed sessions are not sufficient to demonstrate that issues discussed were allowable under the Sunshine Law. These topics included introduction of a new employee and discussion of aspects of a contract.

The Sunshine Law, Chapter 610, RSMo, states the question of holding the closed meeting and the reason for the closed meeting (including the section of law allowing it to be closed) shall be voted on at an open meeting. In addition, the Sunshine Law provides that public government bodies shall not discuss any other business during the closed meeting that differs from the specific reasons used to justify such meeting, record, or vote.

Recommendation

The Mayor and City Council ensure full compliance with provisions of Chapter 610, RSMo, regarding public votes and that meetings are clearly documented in the minutes.

Auditee's Response

The Mayor provided the following written response:

The city respectfully disagrees with this finding. In all instances the city has relied on the advice of the City Attorney and in our opinion has been in full compliance with provisions of RSMo 610 concerning public votes and meetings.

The City Attorney is a frequent speaker on the Missouri Sunshine Law and represents the Missouri Press Association, newspapers and broadcast media, in addition to several municipalities. The City Clerk posts notice of all closed meetings and identifies the reasons for the closure of the meeting in such notice. Reference should be made to the posted notice in addition to the minutes of the meetings.

Moreover, the Missouri Sunshine Law only mandates that the minutes contain reference to motions and the specific votes of each member of the City Council on any motions. Governmental entities rarely provide detailed minutes of a closed session. The Mayor, City Council, City Clerk, and City Attorney are compelled to ensure compliance with the provisions of RSMo 610 and adamantly dispute any contention to the contrary.

This finding is no more than the opinion of the State Auditor's Office. The city will continue to rely on the advice of the City Attorney as it concerns the handling of closed meetings.

4. Vehicle Records and Monitoring

Records and monitoring procedures for city vehicles are not sufficient.

4.1 Monitoring

The city does not regularly monitor its fleet to ensure vehicles are used efficiently and effectively, and the city's vehicle use policy does not address records to be maintained for vehicles. The city has 159 vehicles and utilizes fuel tanks with an electronic system which requires the vehicle number, odometer reading, etc., be entered when fuel is pumped. A monthly report of fuel pumped is generated and reconciled to fuel purchased. However, the monthly report only shows total gallons pumped. Information per vehicle, such as miles per gallon and total mileage per year, is not generated.

To ensure city vehicles and fuel are used only for city business and used efficiently and effectively, total mileage and fuel efficiency must be documented and reviewed for each city vehicle.

4.2 Mayor's vehicle

The Mayor uses his city-leased vehicle for personal business and commuting; however, vehicle usage logs are not maintained and the city does not report the personal and commuting mileage to the Internal Revenue Service (IRS) as compensation. The city leased the Mayor's vehicle for 3 years for monthly payments of $374. The city's vehicle system was unable to provide information on additional costs related to the vehicle (such as fuel). Maintenance reports indicate approximately 5,500 miles were driven in 2009. The city was unable to provide documentation indicating why this vehicle would be exempt from IRS reporting requirements. Several other officials are provided city vehicles which are also used for commuting; however, the city reports the commuting mileage to the IRS as required.

The IRS reporting guidelines indicate personal and commuting mileage are reportable fringe benefits and require the full value of the provided vehicle to be reported if the employer does not require the submission of detailed logs which distinguish between business and personal usage. Because procedures have not been established to ensure the IRS regulations are followed, the city may be subject to penalties and/or fines for failure to report all taxable benefits.

Recommendations

The Mayor and City Council:

4.1 Require vehicle mileage and fuel efficiency be documented and reviewed for each city vehicle to ensure vehicles are used efficiently and effectively.

4.2 Require usage logs be maintained to differentiate between personal, commuting, and business mileage, and ensure commuting and personal mileage are reported in compliance with IRS requirements.

Auditee's Response

The Mayor provided the following written responses:

4.1 The City has policies and procedures in place that prohibit personal use of any city asset. The City will review and strengthen the controls in place for City vehicles to ensure that City vehicles are used efficiently and effectively. The City will monitor vehicle mileage, fuel expense and maintenance history on a regular basis *for each vehicle. In addition, daily supervision by staff will continue to be a strong component of the city's vehicle usage control system.*

4.2 The city has an established "Automobile Use Policy" which restricts use of a city vehicle to business purposes and "de minimus" personal use. "De minimus" personal use would be to stop for a personal errand on the way to or from the employee's home and workplace. As stated in this finding, the Mayor's vehicle had approximately 5,500 miles driven in 2009. This is extremely low mileage and is a clear indication that there is not a pattern of abuse.

The city will review IRS guidelines and reporting requirements with our financial auditors and take any action deemed appropriate and necessary to be in compliance with all applicable IRS guidelines.

5. Payroll

Controls and procedures over payroll, including classification of employees and vacation balances, are in need of improvement.

5.1 Classification of employees

It appears the city has classified some positions as non-exempt from overtime and compensatory time provisions of the Fair Labor Standards Act of 1938 (FLSA) when not required to do so and, therefore, has paid out additional overtime compensation. The city hired a firm to conduct a compensation study, completed in August 2009, which identified several positions such as the City Engineer, Information Technology Manager, Building Commissioner, etc., as exempt, but the city classifies these positions as non-exempt. The FLSA requires the city to pay overtime or provide compensatory time at time and a half to non-exempt employees who work more than 40 hours during a normal work week.

The payment of time and a half to positions which could be classified as exempt represents additional costs to the city which could be avoided. The city should review its overtime classifications to ensure they are the most cost-effective choices for the city.

5.2 Vacation leave balances

Accumulated vacation balances are carried forward to the next year without written permission of the Mayor. Section 125.315, of the City Personnel Code, indicates all vacation shall be taken within the 12-month period immediately following when the vacation is earned, but under unusual circumstances vacation can be carried forward with written permission of the Mayor. The policy allows for accumulated leave to be paid when an employee leaves city employment. The maximum amount of vacation which can be earned in a year for employees with 25 years of service is 25 days or 200 hours. The payroll leave report for the year ended November 30, 2009, showed vacation balances exceeding this maximum, including 726 hours, 515 hours, and 377 hours accumulated. The employees had received written permission from the Mayor in previous years, but had not received written permission for the year ended November 30, 2009.

The city should comply with city policy and require written permission from the Mayor for any balances carried forward to ensure all employees are treated consistently. In addition, by allowing accumulation of leave balances in excess of the maximum hours allowed by the City Personnel Code, the city risks incurring unnecessary leave liability expense.

Recommendations

The Mayor and City Council:

5.1 Review the classification of employees and current overtime and compensatory time policies to ensure they are cost effective for the city.

5.2 Ensure city procedures are followed and written permission is documented from the Mayor for carrying vacation leave forward.

Auditee's Response

The Mayor provided the following written responses:

5.1 The pay and classification structure of the city has been in place for over forty years. The compensation study, which was completed in August 2009, did identify certain positions that may be exempt positions but are currently treated as non-exempt. This review was cursory in nature and not the primary focus of the study. Further review and study will be necessary before any action can or should be taken on this issue.

The City Council discussed the study during the budget work sessions with the focus being to implement the results of the study in the new budget. However, the implementation of a new pay plan was not possible due to budget constraints and costs associated with implementation.

5.2 As is indicated in the text of this finding, in previous years employees had received written permission from the Mayor to carry forward unused vacation time. This has been the city's policy and practice. Unfortunately, certain employees had not obtained such written permission for 2009. Procedures have been implemented to strengthen compliance with Section 125.315 of the city code and employees with excessive vacation leave balances have been directed to reduce those balances.

6. Police Department Controls and Procedures

Police Department personnel do not document their review of the numerical sequence of receipt slips issued. In addition, receipt slips issued by the municipal division when bonds are transmitted are not reconciled to police bond logs and receipt slips issued by the Police Department. The Police Department booking area issues prenumbered receipt slips for bonds received and posts the bonds to a bond log. The booking officers drop bonds into a drop box located in the evidence room. Bonds are removed by the evidence custodian officers and recorded on a bond log in the evidence room. The court bailiff retrieves bonds from the evidence room and issues a municipal division receipt slip for total bonds retrieved; however, no one reconciles the municipal division receipt slips to the evidence room bond log or the booking area bond log and receipt slips to ensure all monies collected by the Police Department have been transmitted to the municipal division.

To adequately account for collections and reduce the risk of loss, theft, or misuse of funds, and to provide assurance all bond receipts are accounted for properly, the Police Department should reconcile the municipal division receipt slips to records of the department, such as bond logs and receipt slips, and account for the numerical sequence of receipt slips issued.

Recommendation

The Mayor and City Council ensure the Police Department reconciles bond logs and receipt slips issued by the Police Department to receipt slips issued by the municipal division. In addition, the Police Department should document the review of the numerical sequence of receipt slips issued.

Auditee's Response

The Mayor provided the following written response:

Steps have been implemented whereby the Police Department will reconcile receipt slips from the municipal division to bond logs and receipt slips and document the review of the numerical sequence of receipt slips issued.

Mayor's Overall Response

In summary, the city appreciates the time and effort put forth by the State Auditor's Office in planning and conducting this petition audit. It is our feeling that the findings and recommendations contained within this audit report are immaterial and in many cases simply represent the opinion of the State Auditor's Office. We feel the results of this audit affirm and validate that the city has strong internal controls in place and, particularly as it pertains to financial operations, is highly professional and above reproach.

City of Florissant
Organization and Statistical Information

The City of Florissant is located in St. Louis County. The city was incorporated in 1829 and is currently a charter city.

Mayor and City Council

The city government consists of a mayor and nine-member city council. The members are elected for 3-year terms. The mayor is elected for a 4-year term. The president of the council presides over the city council. The mayor does not vote, but can veto bills. The Mayor, City Council, and other officials during the year ended November 30, 2009, are identified below. The Mayor is paid $135,746, City Council members $11,568, and City Council President $13,068, annually. The compensation of these officials is established by ordinance.

Name and Title	Dates of Service During the Year Ended November 30, 2009
Robert Lowery, Mayor	December 2008 to November 2009
Tom Schneider, Councilman	December 2008 to November 2009
Tim Lee, Councilman	December 2008 to November 2009
John Grib, Councilman	December 2008 to November 2009
Keith English, Councilman	December 2008 to November 2009
Keith Schildroth, Councilman	December 2008 to November 2009
Andrew Podleski, Councilman	December 2008 to November 2009
Karen McKay, Councilwoman	December 2008 to November 2009
Mark Schmidt, Councilman	December 2008 to November 2009
Ben Hernandez, Councilman	December 2008 to November 2009

Other Officials

Name and Title	Dates of Service During the Year Ended November, 30 2009	Compensation Paid for the Year Ended November 30, 2009
Randal McDaniel, Director of Finance	December 2008 to November 2009	$ 84,240
Louis Jearls, Director of Public Works	December 2008 to November 2009	99,429
Karen Goodwin, City Clerk	December 2008 to November 2009	61,315
William Karabas, Chief of Police	December 2008 to November 2009	102,278
George Veach, Director of Parks and Recreation	December 2008 to November 2009	70,300
Timothy Kelly, Municipal Court Judge*	December 2008 to November 2009	55,000

* Elected position

In addition to the officials identified above, the city employed 225 full-time employees and 93 part-time employees on November 30, 2009.