



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



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March 3, 2016

Robert W. Kraiberg, Excise Commissioner
City Hall Room 416
St. Louis, MO 63103-2857

RE: Fixed Asset Review (Project #2016-FA06)

Dear Mr. Kraiberg:

The Internal Audit Section has completed a fixed asset review of the Excise Division. Enclosed is the report. A description of the scope of our work is included in the report. Fieldwork was completed on January 21, 2016.

This review was made under authorization contained in Article XV, Section 2, of the Charter, City of St. Louis, as revised, and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing*.

If you have any questions, please contact the Internal Audit Section at (314) 657-3490.

Respectfully,

Mohammad Adil, CPA, CGMA
Internal Audit Supervisor

CC: Gwen Cherry-Simms, Liquor Control Supervisor





CITY OF ST. LOUIS

EXCISE DIVISION

FIXED ASSET REVIEW

PROJECT #2016-FA06

DATE ISSUED: MARCH 3, 2016

**Prepared by:
Internal Audit Section**



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER

**CITY OF ST. LOUIS
EXCISE DIVISION
FIXED ASSET REVIEW**

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**CITY OF ST. LOUIS
EXCISE DIVISION
FIXED ASSET REVIEW**

SUMMARY

Background

The Excise Division (the Division) regulates and controls the liquor laws within the City of St. Louis. The Division administers the liquor licensing process, collection of fees and enforcement of the ordinances. It also monitors liquor related businesses as they affect the quality of life in City of St. Louis neighborhoods. The Division is also responsible for managing its fixed asset and property control items by following the City Fixed Asset Management System (FAMS) Policy and Procedures.

Purpose

The purpose of our review was to determine if risks related to fixed assets were effectively and efficiently managed to ensure:

- Compliance with applicable policies and procedures.
- Safeguarding of assets.
- Reliability and integrity of Fixed Assets Property Listing (FAPL) reports.
- Economic and efficient use of resources.

Scope and Methodology

The review was confined to evaluating the Division's internal controls over its Fixed Asset and property control items in compliance with the FAMS Policy and Procedures.

The review procedures included:

- Inquiries of management and staff.
- Reviews for compliance with policies and procedures.
- Limited tests of related controls.
- Other procedures considered necessary.

Conclusion

We found no evidence to suggest that the Division did not effectively and efficiently manage risks related to fixed assets.

Current Observations

There were no current observations.

Management Response

The Division's management declined an exit conference. Since there were no current observations, a management response was not required.