



OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS



DARLENE GREEN  
Comptroller

*Internal Audit Section*  
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May 12, 2015

Michael A. Graham, Chief Medical Examiner  
Medical Examiner & Morgue  
1300 Clark Avenue  
St. Louis, MO 63103-2718

RE: Follow-up Review of Revenue and Expenditures Review of the Medical  
Examiner's Office (Project # 2013-RRV06)

Dear Dr. Graham:

We have conducted a limited follow-up review on the Revenue and Expenditures review of the Medical Examiner's Office (Project # 2013-RRV06). This follow-up review was made under authorization contained in Article XV, Section 2 of the Charter, City of St. Louis, as revised, and conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing*.

A limited follow-up review does not necessarily involve detailed testing or verification, but instead relies on communication with department's management and staff, as well as limited observations. The purpose of this follow-up review is to determine the status of the observations made in the report as of March 31, 2015.

We determined that the following observation has been resolved as follows:

- Opportunity to comply with City Charter on deposit of money received - The Medical Examiner deposited funds in accordance Section 3.22 of the Revised City Charter.

We determined that the following observations have not been resolved as follows:

- Opportunity to develop written policies and procedures - The written policies and procedures regarding the activities is still a work in progress. Although still incomplete management has taken steps to ensure that employees are informed of the changes necessary to comply with the recommendation. The estimated completion date is within the next six months.

- Opportunity to reconcile to the City's general ledger - The Medical Examiner is in the process of developing records for receipts and expenditures to reconcile to the general ledger. The estimated completion date is within the next six months.
- Opportunity to improve controls over expenditure approval - Written procedures detail the various accounting functions for authorizing, recording, reconciling and reviewing are in development. The estimated completion date is within the next six months.
- Opportunity to improve the procedures for the processing invoice payments - written control procedures and standards for timely processing expenditures are in progress. The estimated completion date is within the next six months.

If you have any questions, please contact me at (314) 657-3490.

Respectfully,

A handwritten signature in black ink, appearing to read "Ishmael Ikpeama". The signature is stylized with a large, sweeping initial "I" and "I" followed by the name "shmael Ikpeama".

Dr. Ishmael Ikpeama  
Internal Audit Supervisor