



OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS



DARLENE GREEN  
Comptroller

*Internal Audit Section*

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DR. KENNETH M. STONE, CPA, CGMA  
Internal Audit Executive

January 31, 2014

FILE COPY

Ms. Darlene Green, Comptroller  
City Hall  
1200 Market Street, Room 311,  
St. Louis, MO 63103

RE: St. Louis Metropolitan Police Department's Vehicles Special Review (Project 14-  
SPR01)

Dear Ms. Green:

Enclosed is the Internal Audit Section's special review report of the St. Louis  
Metropolitan Police Department's (SLMPD) vehicles as of August 31, 2013.

This special review resulted from the Municipal Garage Manager's letter dated October  
11, 2013. The letter requested the review of all SLMPD's vehicles and titles before they  
are transferred to the City of St. Louis. This review was approved by the Legal Advisor  
& Chief Staffing Officer, Comptroller's Office.

Fieldwork was completed on January 17, 2014. This review was made under  
authorization contained in Section 2, Article XV 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 Internal Audit Section at (314) 657-3490.

Respectfully,

  
Dr. Kenneth M. Stone, CPA, CGMA  
Internal Audit Executive

Enclosure:

CC: Colonel Samuel Dotson, Chief of Police  
Lieutenant Colonel Reggie Harris, Bureau of Auxiliary Services  
Sergeant Amy Parker-Stayton, Bureau of Auxiliary Services  
Ms. Elaine Harris Spearman, Legal Advisor & Chief Staffing Officer,  
Comptroller's Office  
Ms. Judy L. Armstrong, Manager, Municipal Garage, Comptroller's Office



# CITY OF ST. LOUIS

**ST. LOUIS METROPOLITAN POLICE DEPARTMENT**

**SPECIAL REQUEST - VEHICLES REVIEW**

**AS OF AUGUST 31, 2013**

**PROJECT #2014-SPR01**

**DATE ISSUED: JANUARY 31, 2014**

**Prepared by:  
The Internal Audit Section**



# OFFICE OF THE COMPTROLLER

**HONORABLE DARLENE GREEN, COMPTROLLER**

## OBSERVATION

### Purpose

The Internal Audit Section (IAS) has completed a special review of the SLMPD's vehicles. The review objectives were:

- To determine the existence and identity of all SLMPD's vehicles.
- To verify the completeness of the SLMPD's vehicles records.
- To ensure all titles agree/match with vehicle VIN numbers.

### Scope and Methodology

The review was confined to evaluating the existence and completeness of Police Department's vehicles. The review procedures included:

- Inquiries of management and staff.
- Obtaining and verifying vehicle titles.
- Identifying vehicle VIN numbers.
- Verifying scrapped and vehicles sold at auction.
- Verifying the existence of each vehicle.
- Other procedures considered necessary.

### Background

On November 6, 2012, a majority of the voters of the State of Missouri approved Proposition A, which enabled the City of St. Louis to establish a locally controlled Municipal Police Department in place of the existing, State-controlled St. Louis Metropolitan Police Department ("Police Department").

Section 84.343 to 84.345 of the Revised Missouri Statute provides, "the City must adopt an ordinance accepting responsibility, ownership, and liability as successor-in-interest for contractual obligations, indebtedness, assets, and other lawful obligations of the Board of Police Commissioners of the Police Department".

Based on Section 84.344.4 of the Revised Missouri Statutes and St. Louis City Ordinance #69489, the St. Louis City accepted responsibility, ownership and liability as successor-in-interest effective September 1, 2013 or on such later date as may be established in subsequent City legislation.

## Conclusion

The Comptroller's Office, Internal Audit Section, acknowledges the cooperation it received from the SLMPD during the review.

The following internal controls were noted:

- An organized list of vehicle titles is maintained by asset numbers.
- Records of damaged, scrapped and auctioned vehicles were properly approved, authorized and maintained.
- Money from auctioned and scrapped vehicles was deposited into the Fleet Asset account.
- Fleet Services Division of the Police Department maintains an automated data base.

The total number of vehicles with titles and verified VIN numbers, based on documents provided by the Police Department are 710. Two (2) out of the 710 vehicles will be sold at auction. The remaining 708 vehicles will be transferred to the City.

The Internal Audit Section also identified and verified the following:

- Seventeen (17) trailers with titles and no motors. These will be transferred to the City.
- Seven (7) vehicular support equipment that cost \$5,000 and above. These will be transferred to the City.
- Seventeen (17) vehicular support equipment that have values less than \$5,000.

The Police Department will maintain a record of all vehicular equipment in its in-house automated data base that is valued less than \$5,000.

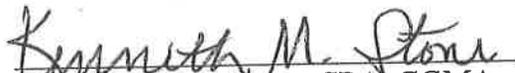
The Internal Audit Section concludes that a total of 734 (seven hundred and thirty-four [710 + 17 + 7]) vehicles will be transferred to the City.

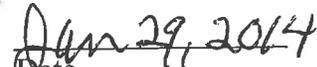
	<b>With Titles</b>	<b>Without Titles</b>
<b>Vehicles *</b>	<b>710</b>	
<b>Trailers</b>	<b>17</b>	
<b>Other Vehicles</b>		<b>7</b>
<b>Total</b>	<b>727</b>	<b>7</b>

St. Louis City now has ownership of the SLMPD's assets; therefore the opportunity exists for the Department to:

- Adopt and comply with the City of St. Louis Fixed Asset Management System (FAMS) Policy and Procedures. These will include, but are not limited to:
  1. Obtaining a FAMS Policy and Procedures Manual from the Comptroller's Office, FAMS Coordinator at (314) 613-7361.
  2. Appointing a Fixed Asset Management (FAMS) coordinator.
  3. Conducting an annual physical inventory.
  4. Reporting all fixed assets on the proper FAMS input forms (See Section 215 of the FAMS manual).

The Internal Audit Section welcomes the opportunity to provide the Police Department with supporting documents and advisory services upon request.

  
Dr. Kenneth M. Stone, CPA, CGMA  
Internal Audit Executive

  
Date