



OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS



DARLENE GREEN  
Comptroller

**Internal Audit Section**  
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January 15, 2015

Daniel Skillman, Commissioner of Parks  
Department of Parks, Recreation and Forestry  
5600 Clayton Avenue  
St. Louis, MO 63110-1310

RE: Follow-up Review of Forest Park Improvements Revenue and Expenditure Review  
Report Issued on December 6, 2013(Project #2013-RRV09)

Dear Mr. Skillman:

The Internal Audit Section has conducted a limited follow-up review on the Forest Park Improvements Revenue and Expenditure Review Report issued December 6, 2013. 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 management and staff, as well as limited observations. The purpose of this follow-up is to determine the status of the observations made in the report issued December 6, 2013.

We determined the observations have been resolved as follows:

1. **Opportunity to Segregate Cash Collections from the Receipt Duties -** Internal Audit observed the collection of funds and receipt duties have been segregated.
2. **Opportunity to Reconcile the Daily Cash Log to Daily Deposits and the City's General Ledger-** Internal Audit verified that the Daily Deposits were reconciled to the City's General Ledger.

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

Respectfully,

  
Dr. Ishmael Ikpeama  
Internal Audit Supervisor

  
Ron Steinkamp, CPA, CIA, CFE, CRMA, CGMA  
Internal Audit Advisor