



OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS



DARLENE GREEN  
Comptroller

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February 10, 2015

Nicholas Yung, Commissioner of Refuse  
Refuse Division  
1900 Hampton Avenue  
St. Louis, MO 63139-2988

**RE: Follow-up Review of the Refuse (Solid Waste) Collection Service Fees  
Report issued on March 6, 2013 (Project #2013-P06)**

Dear Mr. Yung:

The Internal Audit Section has conducted a limited follow-up review on the Refuse (Solid Waste) Collection Service Fees report issued March 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 Refuse Division management and staff, as well as limited observations. The purpose of this follow-up was to determine the status of the observations made in the report issued March 6, 2013.

We determined the following observation has been resolved:

- **Opportunity to establish communication with Water Division and Collector of Revenue** – Internal Audit verified that communication has been established by the Refuse Division with the Water Division and Collector of Revenue.

We determined the following observation has not been resolved:

- **Opportunity to perform annual cost analysis of the solid waste collection and disposal services** – Refuse Division management has stated that such an analysis is fairly complicated and time consuming and is not warranted at this time. The Refuse Division has accepted the risk.

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