



CITY OF ST. LOUIS CITY OF ST. LOUIS

DEPARTMENT OF HEALTH

SPECIAL FISCAL REVIEW

REVENUE AND EXPENDITURE

JULY 1, 2018 THROUGH JUNE 30, 2019

PROJECT #2020-SP 01

DATE ISSUED: DECEMBER 24, 2019

**Prepared By:
The Internal Audit Section**

OFFICE OF THE COMPTROLLER
OFFICE OF THE COMPTROLLER
HONORABLE DARLENE GREEN, COMPTROLLER



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



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December 24, 2019

Fredrick L. Echols, M.D.
Director of Health
City of St. Louis
1520 Market Street, Room 4051
St. Louis, MO 63103-2626

RE: Special Fiscal Review of the Department of Health (Project #2020-SP01)

Dear Dr. Echols:

Enclosed is the Internal Audit Section's Special Fiscal Review of the Department of Health. A description of the scope of work is included in the report.

Fieldwork was completed on October 31, 2019. Management responses to the observations and recommendations noted in the draft report were received on December 9, 2019, and have been incorporated into the final report.

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 the Internal Audit Section at (314) 657-3454.

Respectfully,

Olaide Hassan, M.Sc.
Interim Audit Supervisor

Leonard E. Bell, Jr. MBA, MSF
Audit Manager

Enclosure

Cc: Jeanine S. Arrighi, Health Services Manager II, Children's Environmental Health
Franda Thomas, Health Service Manager I, Bureau Chief, Communicable Disease



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SUMMARY

Background

St. Louis, an equitable community achieving optimal health for all.

The mission of the Department of Health is to assure a healthy St. Louis community through quality public health services and partnerships by providing continuous protection, prevention, and promotion for the public's health.

The Department of Health responsibilities are to:

- Provide the City with significant, proactive, lead poisoning prevention services through inspection, abatement, and clinical efforts.
- Help City residents live longer, healthier, and happier lives through health promotion and disease prevention efforts.
- Apply for and use grants to encourage exercise and healthy eating, prevent youth smoking and educate residents about asthma, among other topics.
- Protect the public from biting incidents, animal nuisances, and the potential for the spread of disease through the enforcement of animal related ordinances.

Environmental Health Services (EHS) strives to ensure the citizens of St. Louis have a safe and sanitary environment. The division protects public health by improving the City's air quality. In addition, the division inspects food service establishments, childcare facilities, lodging facilities, and swimming pools. Inspectors also respond to citizen complaints and enforce codes.

Animal Care and Control is dedicated to providing an array of animal control, health and pet owner services to promote responsible pet ownership and humane treatment of animals among the citizens of St. Louis and to protect citizens against insect and animal borne diseases.

Communicable Disease Control (CDC) is dedicated to providing effective monitoring, protection, prevention, and promotion of public health to the citizens of St. Louis with regard to communicable diseases. Services provided by Communicable Diseases Control include, but are not limited to: counseling and testing, HIV and hepatitis surveillance, disease intervention services, community planning, TB control, HIV/AIDS care services and medical records.

The City Health Department for fiscal year 2019, expended \$11,850,100 for their operations.

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Purpose

The objectives of this review were to determine if the Department of Health effectively and efficiently manages risks pertaining to its fiscal activities (revenue and expenditure) to ensure:

- The accomplishment of established objectives and goals
- Compliance with applicable laws (city ordinance(s), codes, state statutes), regulations, Department's fiscal policies and procedures
- Safeguarding of assets
- Expenditure properly recorded and reported
- The reliability and integrity of the financial and operational information
- The economic and efficient use of resources

Scope and Methodology

The scope of the review was for the period July 1, 2018 through June 30, 2019. The fiscal review was limited to evaluating internal controls over the revenue from Environmental Health Services (Animal Care & Control) and Communicable Disease Control (Medical Records) and over the department's expenditure. However, the expenditure review did not include the department's payroll. The review procedures included:

- Inquiries of management and staff
- Analytical review of revenue for the past three years from fees and fines
- Compliance with contract agreements, applicable laws, regulations, policies and procedures, if applicable
- Limited tests of revenues received and recorded
- Limited tests of expenditures approved and paid, and
- Other procedures as considered necessary

Status of Prior Observations

Internal Audit Section performed a process review of the Food Control Section (Project # 2018-PR01). The report was issued on May 3, 2018. The observation noted in the report and the status is as follows:

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- Opportunity to Update Food Beverage Standard Operating procedures. (**Not Determined**). The status will be determined in the future audit follow-up on prior audit observations.

Conclusion

The Department had established written policies and procedures pertaining to its fiscal activities. Some of these are listed as follows:

- Food Control Service procedures for handling counter payments, permit payments in Healthspace, and making adjustment in Healthspace for overpayment.
- Communicable Disease Control policy and procedures for collection of fees for shot records.
- Policy and procedures for Fiscal Cash Collection.
- Mailroom cash and check receipt procedures.

The opportunities exist for the Department of Health to improve controls over its revenue (Fees and fines) and expenditure activities. The following are observations resulting from the review.

REVENUE-Environmental Health Services (Animal Care & Control)

- Need for timely deposit of Cash, Checks and Money Orders received as payments of Fees.
- Opportunity to ensure compliance with the applicable City Ordinance provision and Memorandum of Understanding terms and conditions.

Communicable Disease Control-Medical Records

- Opportunity to improve internal control over Medical Record Request Applications and Fees collected.

EXPENDITURE

- Procurement Controls
- Accounting Controls

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Evaluation Criteria For Observations – Level of Importance Ratings

In order to assist management in allocating resources to address the identified issues, we have assigned the following level of importance to our observations:

-  **High** This risk ranking addresses issues that are fundamentally important to the system of internal controls or organization and action should be taken as soon as possible.
-  **Medium** This risk ranking addresses issues, which are important to the system of internal controls or organization and the actions that should be taken in the near future.
-  **Low** This risk ranking addresses issues to enhance internal controls or general efficiency, but does not require immediate action.

Management should evaluate the risks identified and determine the necessary processes and controls to put in place in order to reduce the risks identified. Management should focus on addressing the risks in order of High to Low.

REVENUE- Environmental Health Services- Rabies Control-

-  **Need for Timely Deposit of Cash/Checks/Money Orders Received for Payments of Fees & Fines.**

Auditor selected the months of July 2018 and April 2019 for testing and the results are analyzed below:

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**ANALYSIS OF RCF (S) FOR FUNDS DEPOSITED WITH THE TREASURER'S
OFFICE**

MONTHS	TOTAL # OF RCF(S) REVIEWED	TOTAL # OF RCF(S) WITH DEPOSITS TIMELY	TOTAL # OF RCF(S) WITH DEPOSITS LATE	PERCENTAGE OF RCFS DEPOSITED LATE	LATE DEPOSITS DAYS RANGE
JULY 2018	23	3	20	87	2-58
APRIL 2019	10	3	7	70	2-6

Based on the limited testing performed on the selected months, the following were noted in addition:

- Fees collected for the various services were correct and accurate.
- Receipts issued for the payments received were serially numbered.

According to City of St. Louis Charter Article XV, Section 24 " All money belonging to the city received by any officer or agent thereof shall be deposited daily in the treasury division unless otherwise provided by law or ordinance, and any delinquency in this respect shall be reported promptly by the treasurer to the mayor and to the comptroller".

The deposits of the daily receipts to the Treasurer's office were not timely. The delay in the deposits of funds to the Treasurer's Office ranges between 2-58 days in the month of July 2018 and 2-6 days in the month of April 2019. The percentage of RCF's not timely deposited to the total RCFs deposited were 87% and 70% in 2019.

Also noted was a money order received as payment for fee in May 29, 2019 but not included in the deposit till July 6, 2019.

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There is no Supervisory review of the daily receipts to ensure the Department's Fiscal policy and procedures for cash collections and the City Charter on the daily deposit of City fund are complied with.

Failure to deposit the funds collected timely with the Treasurer's Office (at least on daily basis) may result in loss of City revenue due to theft or misappropriation.

Recommendation:

Internal Audit Section recommends as follows:

- Update the division fiscal policy and procedures to include the daily deposits of funds collected at the Treasurer's Office.
- Established a Supervisory review of the daily receipts to ensure the funds collected are deposited daily to the Treasurer's Office in compliance with the City of St. Louis Charter Article XV, Section 24.

Management Response

Department of Health agrees with the findings and remediation recommendations for the following areas:

- *Revenue: Environmental Services (Rabies Control)*
- *Opportunity to Ensure Compliance with Applicable City Ordinance and Memorandum of Understanding (MOU)*
- *Revenue: Communicable Disease Control (Medical Records)*
- *Expenditure*
 - *Procurement Controls*
 - *Accounting Controls*

In addition to implementing measures recommended in the Special Fiscal Review Report, the City of St. Louis Department of health will implement a review schedule to ensure established policies are updated at least annually and reflect best practices, provide ongoing professional

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development opportunities for fiscal and program staff, and maintain an environment that encourages timely and effective communication between the fiscal and program areas.

Thank you for your lending the City of St. Louis Department of Health your time and expertise

To assist the health department with identifying areas of improvement and providing sound solutions that will effectively address said area.

 **Opportunity To Ensure Compliance With Applicable City Ordinance and Memorandum of Understanding (MOU).**

Based on Internal Audit Section's (IAS) review of the City AIMS system, the contractor CARESTL, has not remitted any fees and fines collected as of July 2019 as required. This was also confirmed by the Health Service Manager (Environment Control Service).

The Revised City Code and Ordinance #70889, Section 6 require all fees and penalties collected under provision of Sections 10.04.115, 10.04.150 and 10.04.160, not to exceed twenty thousand dollars (\$20,000) each year, shall be deposited into a special fund to be known as Neuter Assistant and Education Fund (the Fund).

The contract agreement between the Center for Animal Rescue and Enrichment of St. Louis (CARESTL) and City of St. Louis, Department of Health., attachment B, Section 10 (e) require the Contractor to assess, collect and keep records on fees and fines assessed in accordance with Title 10 of the City Revised Code and Ordinances and policy and remit those fees to be deposited into the Neuter Assistance and Education Fund.

The contractor, CARESTL, as of the time of this review, has not complied with the applicable Revised City Code and Ordinance #70889, Section 6, Title 10 (sub section 10.04.165) and the Memorandum of understanding between the Center for Animal Rescue and Enrichment of St. Louis (CARESTL) and City of St. Louis, Department of Health, attachment B, pertaining to the Neuter Assistance and Education Fund.

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Failure to ensure strict compliance with the applicable City Codes and Ordinances, and the contract agreement by the Contractor, may result in loss of revenue needed to fund important City programs. Failure on the part of the Contractor to remit fees and fines collected to the City Department of Health is considered non-compliance with the terms and conditions of the contract agreement and the applicable City codes and ordinances.

Recommendation:

Internal Audit Section recommends as follows;

- Establish procedures that will request contractor to maintain records of fees and fines collected.
- Establish and communicate with the Contractor the due date for the submission of the fees and fines collected and the check for the amount collected in a month.

Management Response:

Department of Health agrees with the findings and remediation recommendations for the following areas:

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REVENUE-Communicable Disease Control-Medical Records

● Opportunity To Improve Internal Controls Over Medical Record Request Applications and Fees Collected.

Internal Audit Section (IAS) selected the months of July and December 2018 and February and April 2019 within the review period for our testing of transactions. Based on the testing performed on the four months selected, the following were noted as represented in the table below.

ANALYSIS OF MEDICAL RECORDS REQUEST APPLICATIONS AND PAYMENTS

MONTHS	TOTAL# OF APPLICATIONS REVIEWED	REVIEWED APPLICATIONS CONSIDERED COMPLETED	APPLICATIONS NOT FULLY COMPLETED	NUMBER OF RECEIPTS DEPOSITED LATE	LATE DEPOSIT DAYS RANGE	APPLICATION PAYMENTS MADE WITH CHECK
JULY 2018	16	12 (75%)	4 (4%)	7 RECEIPTS	4-14 DAYS	NONE
DECEMBER 2018	12	8 (67%)	4 (33%)	2 RECEIPTS	13 DAYS	NONE
FEBRUARY 2019	24	19 (79%)	5 (21%)	12 RECEIPTS	5-17 DAYS	NONE
APRIL 2019	27	24 (89%)	3 (11%)	17 RECEIPTS	2-11 DAYS	1

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Based on IAS testing performed on the requested applications received during the selected months of July, December 2018, and February, April 2019, the percentages of applications not fully completed ranges from 4% to 33%.

In addition, deposits of the fee receipts to the Treasurers' Office were late. For the selected months, the deposits were late in the range of two (2) days to 17 days.

IAS further noted that the Communicable Diseases bureau does not maintain a log of all requests for medical records information received and receipts issued for payments received not serially numbered. Requested applications received were not properly reviewed for completeness at the time they were submitted.

City Charter Article XV, Section 24, requires all money belonging to the City received by any officer or agent thereof shall be deposited daily in the treasury division unless otherwise provided by law or ordinance, an any delinquency in this respect shall be reported promptly by the treasurer to the Mayor and to the Comptroller. In addition, Standard Administrative practices require:

- Maintaining of a log book /records of all request for information, applications received by the Communicable Diseases Division on Medical Records.
- All receipts issued for payments of Medical Records Fees are serially numbered.
- All applications received are properly completed.

The Communicable Diseases Bureau has not complied with the City Charter Article XV, Section 24 and the fiscal cash collection policy and procedures requiring daily deposit of all money belonging to the City to the Treasury Division. There is no policy requiring that all applications must be reviewed for completeness by the officers responsible for processing the application received.

Failure to deposit the cash receipts daily or in a timely manner may results in loss of City revenue due to theft. There may not be proper tracking and reconciliation of request applications to the issued receipts and the cash deposits to the Treasurer's Office.

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Recommendation:

Internal Audit Section recommends as follows:

- Management ensure compliance with City Charter requiring “all cash received be deposited with the treasurer's office with 24 hours/a day”.
- Maintaining of log book /records of all request for information, applications received by the Communicable Diseases Division on Medical Records.
- Requiring the Communicable Disease Control Officer processing the application to review and ensure completeness of the application.
- Ensure receipts issued for payments received are serially numbered.
- Establish Supervisory review of the work performed by the processing officer at random.

Management Response

Department of Health agrees with the findings and remediation recommendations for the following areas:

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EXPENDITURE

● Procurement Controls

The department did not follow proper City of St. Louis procurement procedures when purchasing veterinary and medical supplies and cellular phone services from vendors.

Article XV, Section 28 of the Revised City Code governs city policy over purchasing. Additional authority is granted under Section 29 to the City Supply Division to set purchasing guidelines.

The department was ineffective in preparing bids and ensuring contracts with vendors meet the cost-efficient goal of the city policies and procedures. Multiple vendors were utilized to purchase pet medications and medical supplies that were not properly bid. Some medications were bid, however, additional bids were needed in order to comply with city policy. The department did not obtain approval to purchase supplies from a multi-state cooperative contract; and monthly wireless plans were not reviewed to ensure available discounts were received.

The department purchased \$59,697 in supplies with an out of state vendor and was not approved in accordance with city policy. An invoice totaling \$25,438 for medical supplies included several items that were not bid by the supplier. Cost of the items not bid represent 42% of that invoice. In March 2019, the department entered into a contract with CARESTL to assist the Health Center with providing medical supplies and pet medications needed to run the animal shelter. The price of the new contract was \$694,000 and the annual increase was three percent (3%).

Recommendation:

The St. Louis Department of Health should:

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- Ensure all expenditures are reasonable and necessary costs of the department. Adequate review of price quotes from state and local vendors and following city purchasing policies and procedures is necessary in achieving this goal.
- Review the CARESTL contract to determine the need for additional costs.

Management Response:

Department of Health agrees with the findings and remediation recommendations for the following areas:

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● Accounting Controls

Expenditures for defibulator supplies posted to a Health Department Fund that were not properly approved and recorded in a proper expenditure account; training materials were not adequately prepared for accounting personnel; and the Neuter Assistance and Education Fund maintains a negative cash balance.

Article XV, Section 2 of the Revised City Code governs city policy over expenditure processing. Additional authority is granted to the Comptroller to set voucher processing and accounting policies and procedures. Ordinance #70889 Section 6, established the Neuter Assistance and Education fund and related accounting duties assigned to the Commissioner of Health.

The department does not have adequate accounting procedures to ensure the accuracy of expenditures posting to their ledger accounts and regular account reconciliations are not performed.

Expenditures for defibulator supplies totaling \$33,477 posted to a Health Department fund that were not properly approved and recorded in a proper expenditure account. The department was unaware the expenditure posted to the account. A reconciliation of all expenditure account activities is necessary in ensuring department funds are utilized properly.

Training materials were prepared with inadequate explanations and some procedures did not agree with the Comptroller's Manual for using the AIMS computer system. The purchase order field explanations were incorrect causing confusion with understanding the overall use of the screen. Procedures for preparing purchase orders were not explained in detail. Several AIMS computer screen shots were added as examples; however, some screens were not explained and appeared to be out of order. Adequate training procedures are necessary to ensure accounting policies are communicated to accounting personnel properly.

Health department personnel could not explain the negative cash balance or difference between the fund balance and cash balance.

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Recommendation:

The St. Louis Department of Health should:

- Develop procedures to ensure all expenditures are properly received, approved and encumbered in a proper expenditure account.
- Ensure training materials are adequately prepared and communicated to department personnel.
- Maintain the Neuter Assistance and Education Fund in accordance with the ordinance. The negative cash balance should be resolved and properly reconciled on a regular basis.

Management Response

Department of Health agrees with the findings and remediation recommendations for the following areas:

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