



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



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Comptroller

Internal Audit Section

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Internal Audit Executive

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December 3, 2012

Eddie Roth, Director
Department of Public Safety
1200 Market Street, Room 401
Saint Louis, MO 63103-2860

RE: Follow-up Review of Alarm Registration and False Alarm Management
(ARFAM) Special Review (Project # 2012-F5)

Dear Mr. Roth:

The Internal Audit Section has conducted a limited follow-up review of Alarm Registration and False Alarm Management (ARFAM) special review report, for the period July 1, 2008 through June 30, 2009. A limited follow-up review does not necessarily involve detailed testing or verification but instead relies on communication with the department management and staff, as well as limited observations.

This follow-up review was made under authorization contained in Article XV, Section 2 of the Charter of St. Louis, as revised, and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing*.

The purpose of this follow-up review was to determine the status of the observation made in the report issued July 2, 2010 as of October 31, 2012.

It was determined that the observation has been **Resolved**:

Opportunity To Improve Collection Procedures

The City Counselor's Office has determined that delinquent accounts are fines as opposed to fees and should be referred to the City Courts for resolution.

The Department of Public Safety is working with the City Court Administrator to establish procedures for the collection of fines since there is not actually a summons associated with the fine at this point.

The City Counselor's Office also indicated that bad (returned) checks be referred to Circuit Attorney for resolution. The Department of Public Safety is working with their office to determine what information the Circuit Attorney requires in order to pursue these funds.

Written procedures with controls have been developed for returned and replacement checks. The established controls include tagging the alarm permit as inactive until the Not Sufficient Fund (NSF) replacement check has been received.

The Department of Public Safety periodically receives and reviews the accounts receivable, aging and delinquent accounts reports from the Contractor.

Internal Audit Section noted the corrections the Department of Public Safety made to our original report issued July 2, 2010 (page 3), and have made the necessary changes in this report.

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

Respectfully,

A handwritten signature in black ink that reads "Kenneth M. Stone". The signature is written in a cursive style with a large initial 'K'.

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

cc: Charlene Deeken, Deputy Director, Department of Public Safety