



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

Internal Audit Section

1520 Market St., Suite 3005
St. Louis, Missouri 63103-2630
(314) 657-3490
Fax: (314) 552-7670

DR. KENNETH M. STONE, CPA
Internal Audit Executive

FILE COPY

September 17, 2012

Timothy Sullivan, Compliance Officer
St. Louis Metropolitan Police Department
1200 Clark Avenue
St. Louis, MO 63103

RE: Special Review of American Recovery and Reinvestment Act (Project #2012-32-2)

Dear Mr. Sullivan:

Enclosed is the Internal Audit Section's special review report of the St. Louis Metropolitan Police Department American Recovery and Reinvestment Act (ARRA) funds July 1, 2009 through December 31, 2011. A description of the scope of our work is included in the report. Fieldwork was completed on March 28, 2012.

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) 657-3490.

Respectfully,

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

Enclosure

Cc: Lieutenant Renee Kriesmann, Chief of Staff Board of Police Commissioners



CITY OF ST. LOUIS

SPECIAL REVIEW ARRA FUNDS POLICE DEPARTMENT

SPECIAL REVIEW

JULY 1, 2009 THROUGH DECEMBER 31, 2011

PROJECT #2012-32-2

DATE ISSUED: September 17, 2012

**Prepared by:
The Internal Audit Section**



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER

CITY OF ST. LOUIS
ST. LOUIS METROPOLITAN POLICE DEPARTMENT ARRA FUNDS
SPECIAL REVIEW
JULY 1, 2009 THROUGH DECEMBER 31, 2011

EXECUTIVE SUMMARY

Purpose

The Internal Audit Section (IAS) has completed a special review of American Recovery and Reinvestment Act (ARRA) funds for the St. Louis Metropolitan Police Department (Department). The purpose was to determine if the St. Louis Metropolitan Police Department effectively and efficiently manages risks to ensure:

- Compliance with applicable policies and procedures.
- Safeguarding of assets.
- Reported timely.
- Used for authorized purposes.

Scope and Methodology

The review was confined to evaluating the St. Louis Metropolitan Police Department's internal controls over the operational and physical activities pertaining to the ARRA funds. The review procedures included:

- Inquiries of management and staff.
- Reviews for compliance with policies and procedures.
- Limited tests of related controls.
- Other procedures considered necessary.

Background

The mission of the Metropolitan Police Department, City of St. Louis is to protect, serve and assist citizens when conditions arise that may affect the well-being of the individual or the community. Cooperating with others in the community, officers will work to prevent and detect crime, protect life and property, and achieve a peaceful society, free from the fear of crime and disorder. Members of the Department will strive continually for excellence and maintain the peace through service, integrity, leadership and fair treatment to all.

Exit Conference

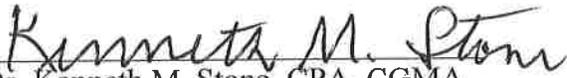
The Department was offered the opportunity for an exit conference on September 12, 2012, but the Agency declined.

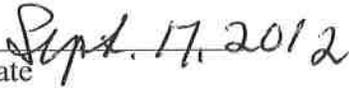
CITY OF ST. LOUIS
ST. LOUIS METROPOLITAN POLICE DEPARTMENT ARRA FUNDS
SPECIAL REVIEW
JULY 1, 2009 THROUGH DECEMBER 31, 2011

EXECUTIVE SUMMARY

Conclusion

There is no evidence that the Department did not comply with ARRA requirements.


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


Date

CITY OF ST. LOUIS
ST. LOUIS METROPOLITAN POLICE DEPARTMENT ARRA FUNDS
SPECIAL REVIEW
JULY 1, 2009 THROUGH DECEMBER 31, 2011

TABLE OF CONTENTS

Description	Page(s)
OBSERVATIONS	
Status of Prior Observations	1
Summary of Current Observations	1

OBSERVATIONS

Status of Prior Observations

There was no review of the Department's ARRA funds. Therefore, there were no prior observations to be followed-up on.

Summary of Current Observations

There were no current observations.