



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

August 16, 2012

Gary D. Bess, Director  
Department of Parks, Recreation & Forestry  
5600 Clayton Avenue in Forest Park  
Saint Louis, MO 63110-1310

RE: Follow-up Review of Department of Parks, Recreation & Forestry- Soulard  
Market Audit Report Project # 2013-F2

Dear Mr. Bess:

The Internal Audit Section has conducted a limited follow-up review of the Department of Parks, Recreation & Forestry-Soulard Market audit report, for the period January 1, 2009 through March 31, 2010 (Project #2011-02). 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 review was to determine the status of the observations made in the report issued January 31, 2011 as of May 31, 2012.

This follow-up review was made under authorization contained in Article XV, Section 2 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*. It was determined that the following observation has been **resolved**:

- **Opportunity To Develop Written Policies and Procedures (Observation #2)**

The Department-wide written policies and procedures for the collection and deposits of monies, more specifically to Soulard Market, have been updated. The written procedures on daily rentals at the Market have also been revised.

It was determined that the following observations have **not been resolved**:

- **Opportunity To Comply with City Charter on Bank Deposit (Observation #1)**

Funds collected at the Market on Saturdays are forwarded to the Department of Parks, Recreation and Forestry on Tuesdays for accounting controls and deposited at the Treasurer's Office.

The Department of Parks, Recreation and Forestry has repeatedly requested the Comptroller's Office to waive the requirement of Article XV, Section 24 of the City Charter. The charter requires, "all monies belonging to the City received by an officer or agent thereof shall be deposited daily with the Treasurer's Office unless provided otherwise by law or ordinance".

- **Opportunity To Renew Automated Teller Machine (ATM) Contract (Observation #3)**

There is no City-wide contract for the Automated Teller Machine (ATM) services. In addition, the Department of Parks, Recreation and Forestry has not issued a Request For Proposal (RFP) for the ATM services. The Department proposed to issue an RFP within 30 days.

**Auditor's Comment:**

The department had issued RFP for the renewal of the Automated Teller Machine (ATM). A copy of the RFP was provided to Internal Audit Section (IAS). The department is in the process of selecting a bank to operate the ATM at the Soulard Market. The observation is considered resolved.

We forwarded a copy of the draft report, discussed our determination of the status of each observation and offered the department's management an opportunity to provide written responses to this report. Management provided written responses to us on August 15, 2012, which have been attached to this letter.

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

Attachment

cc: Tom Astorino, Manager Soulard Market



**GARY D. BESS**  
DIRECTOR

(314) 289-5310  
FAX (314) 535-3901

August 15, 2012

Dr. Kenneth M. Stone, CPA, CGMA  
Internal Audit Executive  
Comptroller's Office  
1520 Market Street  
St. Louis, MO

RE: Follow-up Review of Department of Parks, Recreation & Forestry – Soulard  
Market Audit Report Project #2013-F2

Dear Dr. Stone:

Thank you for the opportunity to respond to your draft concerning the follow-up review conducted by the Internal Audit Section regarding Soulard Market.

Following are my responses to the observations made by your office:

1. Opportunity to Comply with City Charter on Bank Deposit:

I am enclosing a copy of a second letter to Mr. John Zakibe, Deputy Comptroller, again requesting a waiver of the requirement regarding deposits. As you are aware, we are still awaiting Mr. Zakibe's decision in this matter.

2. Opportunity To Renew Automated Teller Machine (ATM) Contract

In my letter to Olaide Hassan of July 30, 2012, I informed Mr. Hassan that the Department of Parks will issue an RFP for the ATM Machine at Soulard, enclosed please find the RFP for the ATM Machine. We have requested representatives from the Mayor's Office, Comptroller's Office, and President of the Board's Office to serve on the committee to select a bank to operate the machine. I anticipate that an operator will be selected by September 30, 2012.

I appreciate the work your staff has done on this follow-up audit. It was a pleasure to work with Mr. Hassen.

Sincerely,

  
Gary D. Bess, Director  
Parks, Recreation & Forestry

Enclosures

**DEPARTMENT OF PARKS, RECREATION & FORESTRY**  
**CITY OF ST. LOUIS**

5600 CLAYTON AVENUE IN FOREST PARK  
ST. LOUIS, MO 63110-1310

**FRANCIS G. SLAY**  
MAYOR



**DIVISION OF PARKS**  
(314) 289-5300

**DIVISION OF RECREATION**  
(314) 289-5320

**DIVISION OF FORESTRY**  
(314) 613-7200