



CITY OF ST. LOUIS  
**CITY OF ST. LOUIS**

**PROBATION AND JUVENILE DETENTION CENTER**

**EXPENDITURE REVIEW**

**JULY 1, 2019 THROUGH MARCH 31, 2020**

**PROJECT #2020-ER11**

**DATE ISSUED: NOVEMBER 13, 2020**

**Prepared By:  
The Internal Audit Section**

**HONORABLE DARLENE GREEN, COMPTROLLER**

OFFICE OF THE COMPTROLLER  
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CITY OF ST. LOUIS



**DARLENE GREEN**  
Comptroller

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November 13, 2020

Nathan Graves, Court Administrator  
22<sup>nd</sup> Judicial Circuit, Juvenile Division  
10 North Tucker  
St. Louis, MO 63101

RE: Expenditure Review (Project No. 2020-ER11)

Dear Mr. Graves:

The Comptroller's Internal Audit Section has completed an expenditure review of the Probation and Juvenile Detention Center. Enclosed is our report covering the period July 1, 2019 through March 31, 2020. A description of the scope of work is included in the report.

Fieldwork was completed on June 29, 2020.

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) 657-3465.

Respectfully,

A handwritten signature in black ink, appearing to read "Leonard E. Bell, Jr." with a stylized flourish at the end.

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

A handwritten signature in black ink, appearing to read "Jason M. Fletcher" with a stylized flourish at the end.

Jason M. Fletcher, CPA  
Fiscal Operations Support Manager

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**SUMMARY**

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**Background**

The division's purpose is to facilitate the care, protection, and discipline of children who come under the jurisdiction of the Juvenile Court. Juvenile Court has jurisdiction over accused offenders who are age 16 and younger. The most serious juvenile offenders, the ones who are deemed a danger to the community, are held in custody at the Court's Juvenile Detention Center, located on North Vandeventer. The majority of children in the City's juvenile system, however, are not offenders but rather victims of neglect and abuse, who the Court has removed from their homes for their own safety.

**Purpose**

The purpose of this review was to determine if the Probation and Juvenile Detention Center effectively and efficiently managed risks pertaining to its expenditures to ensure:

- Reliability and integrity of financial and operational information;
- Effectiveness and efficiency of operations;
- Safeguarding of assets;
- Compliance with applicable laws, regulations, City purchasing policies and procedures.
- Expenditure is properly recorded and reported.

**Scope and Methodology**

The scope of the review covered the period July 1, 2019 through March 31, 2020. This review was limited to evaluating internal controls over expenditure processing relating to the objectives noted above. Our procedures included:

- Inquiries of management and staff
- Review of processes and transactions for compliance with applicable laws, regulations, policies and procedures
- Limited tests of controls and related transactions
- Comparison of processes against best practices
- Other procedures as considered necessary

**Status of Prior Observations**

There were no prior observations reported for this department.

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**Conclusion**

The Probation and Juvenile Detention Center effectively and efficiently managed risks pertaining to expenditure processing. There were no observations reported for this review period.




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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.

**DETAILED OBSERVATIONS, RECOMMENDATIONS AND MANAGEMENT RESPONSES**

There are no observation reported for this review period.