



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

Internal Audit Section

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November 23, 2004

Marjorie L. Melton, P.E., President
Board of Public Service
City Hall, Room 301
1200 Market Street
St. Louis, Mo. 63103

RE: Spirtas Wrecking Company, Series 2C Commercial Demolition (Henry VIII Hotel)
Contract (#19480) Closeout Procedures Review (Project #2003-35)

Dear Ms. Melton:

Enclosed is a report of our review of Spirtas Wrecking Company, Series 2 C Commercial Demolition (Henry VIII Hotel) contract Closeout Procedures. The objective of this review was to determine that the closeout procedures performed by the Airport Program Management Office ensured that all deliverables of the contract were successfully completed in accordance with the terms and conditions of the contract and the City of St. Louis was not overcharged for work performed. A description of the scope of our work is included in the report.

This review was made under the 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 Professional Practice of Internal Auditing*.

If you have any questions, please call me at (314) 613-7410.

Sincerely,

Mohammad H. Adil, CPA
Internal Audit Supervisor

CC: Honorable Darlene Green, Comptroller
Rita Kirkland, Director of Operations, Office of the Mayor
Marie Jeffries, Executive Assistant, Budget Office
Colonel Leonard Griggs Jr., Director of Airports
Gene Kuelker Sr., Contract Manager, Board of Public Service
Donald Ruble, Assistant Director, Airport Planning and Development
Robert Dopuch, Vice President, Unison Maximus Corporation

Enclosure



CITY OF ST. LOUIS

*CITY OF ST. LOUIS
BOARD OF PUBLIC SERVICE*

*SPIRTAS WRECKING COMPANY
SERIES 2C COMMERCIAL DEMOLITION (HENRY VIII HOTEL)*

*CLOSEOUT PROCEDURES REVIEW
CONTRACT #19480*

PROJECT #2003-35

DATE ISSUED: NOVEMBER 23, 2004

*Prepared by:
The Internal Audit Section*



OFFICE OF THE COMPTROLLER

Honorable Darlene Green, Comptroller

**CITY OF ST. LOUIS
BOARD OF PUBLIC SERVICE
SPIRTAS WRECKING COMPANY
SERIES 2C COMMERCIAL DEMOLITION (HENRY VIII HOTEL)
CONTRACT (#19480)
CLOSEOUT PROCEDURES REVIEW**

EXECUTIVE SUMMARY

Purpose

We have completed a review of the closeout procedures for Contract #19480, Series 2C Commercial Demolition (Henry VIII Hotel). The purpose of this review was to determine if the Airport Program Management Office (PMO) adequately completed and documented the contract closeout procedures in order to ensure that all contract deliverables were successfully completed in accordance with the terms and conditions of the contract and the City of St. Louis was not overcharged by the contractor for services performed.

Conclusion

We commend PMO for ensuring that the contract closeout procedures were performed properly in order to ensure that all the deliverables for this contract were successfully completed in accordance with the terms and conditions of the contract and the City of St. Louis was not overcharged by the contractor for work performed.

During the course of our review we did not observe any conditions that we considered to be reportable.

This limited 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 Professional Practice of Internal Auditing*.



Mohammad H. Adil, CPA
Internal Audit Supervisor

November 23, 2024
Date

**CITY OF ST. LOUIS
BOARD OF PUBLIC SERVICE
SPIRTAS WRECKING COMPANY
SERIES 2C COMMERCIAL DEMOLITION (HENRY VIII HOTEL)
CONTRACT (#19480)
CLOSEOUT PROCEDURES REVIEW**

INTRODUCTION

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**CITY OF ST. LOUIS
BOARD OF PUBLIC SERVICE
SPIRTAS WRECKING COMPANY
SERIES 2C COMMERCIAL DEMOLITION (HENRY VIII HOTEL)
CONTRACT (#19480)
CLOSEOUT PROCEDURES REVIEW**

INTRODUCTION

Background

Contract #19480 was an agreement between the City of St. Louis Board of Public Service (BPS) and Spirtas Wrecking Company to work on the Series # 2C Commercial Demolition of the Henry VIII Hotel at Lindbergh. This contract was authorized by Ordinance No. 64279 and was a part of the Airport Expansion Project which is managed by the Airport Program Management Office (PMO).

Purpose

We have completed a review of the Contract #19480, Series 2C Commercial demolition as of July 30, 2004. The purpose of this review was to ensure that the contract closeout procedures were performed properly in order to ensure that all the deliverables were successfully completed in accordance with the terms and conditions of the contract and the City of St. Louis was not overcharged for work performed.

Scope and Methodology

We confined our review to the closeout procedures performed by the PMO at the completion of this project. Our procedures included inquiries of the PMO management and the review of the closeout documents. We also ensured that the any additional cost incurred on the project was properly authorized and approved by PMO.

Exit Conference

Since we did not observe any reportable conditions the BPS management did not consider it necessary to have an exit conference.

Management's Response

Since we did not observe any reportable conditions the BPS management did not consider it necessary to submit the management response to this report.

**CITY OF ST. LOUIS
BOARD OF PUBLIC SERVICE
SPIRTAS WRECKING COMPANY
SERIES 2C COMMERCIAL DEMOLITION (HENRY VIII HOTEL)
CONTRACT (#19480)
CLOSEOUT PROCEDURES REVIEW**

**DETAILED OBSERVATIONS, RECOMMENDATIONS AND
MANAGEMENT'S RESPONSES**

Status of Prior Observations

This contract has not previously been reviewed by Internal Audit. Therefore, there are no prior observations.

Summary of Current Observations

We commend PMO for ensuring that the contract closeout procedures were performed properly in order to ensure that all the deliverables for this contract were successfully completed in accordance with the terms and conditions of the contract and the City of St. Louis was not overcharged by the contractor for work performed.

During the course of our review we did not observe any conditions that we considered to be reportable.